Schuyler Community Schools
Board of Education Regular Meeting
Monday, November 13, 2017 6:30 PM
Schuyler Central High School Music Room
120 W. 20th St.
Schuyler, NE 68661-2400

I. Call Meeting to Order

Discussion:

The regular board meeting was called to ordered by President Brabec at 6:55 p.m. School board members present were: Brabec, Misek, Vavricek, Semerad, Hild. Absent was Hernandez. Also present were Superintendent Hoesing, Principals Burton, Grammer, Bebout, and Reinsch; Curriculum Director Gibbons and Student Council representative Alarcon.

I.A. Pledge of Allegiance

Discussion:

All participated in the Pledge of Allegiance. President Brabec read the district mission statement was read. Notice of this meeting was given in advance according to state Law and was declared to be in open session.

I.B. Declaration of Open Meeting

II. Approval of Consent Agenda

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

Discussion:

Carlos reported that the Activity Night Awards was held Lat Monday November 6th and the One act play has started there performances.

IV. Action Items

IV.A. Americanism: Curriculum, Assessment, and Instructional Programs

IV.B. Board Policy, Handbooks, and Support Programs

IV.C. Building, Grounds, and Transportation

IV.C.1. Consider, discuss, and take action to approve the Perpetual Easement with the City of Schuyler as presented.

Discussion:

Dr. Hoesing noted that we already have been using this property and maintaining it.

IV.D. Governance: Public Relations, Technology, and Planning

IV.E. Budget, finance, negotiations, and personnel

IV.E.1. Consider, discuss, and take action to approve the 2016-17 District Audit and Annual Financial Reports.

IV.E.2. Consider, discuss, and take action to approve the 2016-17 teacher incentive program.

IV.E.3. Consider, discuss, and take action to approve the 2018-19 certificated staff Master Agreement.

Discussion:

The board negotiations committee met twice with the SEA negotiations team and have come to a agreement on the Master Agreement for the 2018-19 school year. There are no increases in health insurance for the coming year. During discussions, the teacher representatives brought up some items that were not necessarily negotiations items, but worthy of some discussion at the administrative level. The items included availability of substitute teachers, Emergency Leave Bank, and school calendar.

IV.E.4. Consider, discuss, and take action to approve substitute teacher pay for the 2017-18 school year.

IV.E.5. Consider, discuss, and take action to approve staff resignation.

IV.E.6. Consider, discuss, and take action to approve new hire recommendation.

V. Discussion Items and Reports

V.A. Principals Reports

V.B. Directors Reports

V.C. Superintendent's Report

V.D. Board Member/Committee Reports

VI. Correspondence Items

VII. Adjournment

Prepared by: Christina Bywater, Secretary to the Board

Schuyler Community Schools
Board of Education Regular Meeting
Monday, November 13, 2017 6:30 PM
Schuyler Central High School Music Room
401 Adam St.
Schuyler, NE 68661

I. Call Meeting to Order

I.A. Pledge of Allegiance

I.B. Declaration of Open Meeting

II. Approval of Consent Agenda

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

IV. Action Items

IV.A. Americanism: Curriculum, Assessment, and Instructional Programs

IV.B. Board Policy, Handbooks, and Support Programs

IV.C. Building, Grounds, and Transportation

IV.C.1. Consider, discuss, and take action to approve the Perpetual Easement with the City of Schuyler as presented.

IV.D. Governance: Public Relations, Technology, and Planning

IV.E. Budget, finance, negotiations, and personnel

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V. Discussion Items and Reports

V.A. Principals Reports

V.B. Directors Reports

V.C. Superintendent's Report

V.D. Board Member/Committee Reports

VI. Correspondence Items

VII. Adjournment

Prepared by: Sally Jakub, Secretary to the Board

Schuyler Community Schools
Board of Education Regular Meeting
Monday, October 9, 2017 6:30 PM
Schuyler Central High School Media Center
401 Adam St.
Schuyler, NE 68661

Attendance Taken at 6:31 PM.

Richard Brabec:	Present
Mynor Hernandez:	Present
Chuck Misek:	Present
Virginia Semerad:	Present
Brian Vavricek:	Present
Holly Hild:	Absent

Present: 5, Absent: 1.

I. Call Meeting to Order
Procedural Item
Rich Brabec
STRIVE • COMMIT • SUCCEED - District Mission Statement

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

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

I.A. Pledge of Allegiance
Procedural Item
Rich Brabec

I.B. Declaration of Open Meeting
Procedural Item
Rich Brabec
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.

II. Approval of Consent Agenda
Consent Agenda

Discuss, Consider and Take Action on the consent agenda

Motion to approve the consent agenda Passed with a motion by Brian Vavricek and a second by Virginia Semerad.
Holly Hild: Absent, Richard Brabec: Yea, Mynor Hernandez: Yea, Chuck Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

II.A. Agenda
Consent Item

II.B. Minutes
Consent Item

II.C. Acceptance of Claims
Consent Item

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

II.D. Financial
Consent Item

II.E. Other Listed Reports
Consent Item

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

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

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

III.C. Student Representative's Report
Information Item
Carlos Alarcon is the student representative for the 2017-18 school year.

Student Representative Alarcon reported that the student really enjoyed the new mascot unveiled at homecoming, student were excited about the upcoming tech fair and open house with their parents. If they have 85% participation they can earn a day off from school.

IV. Action Items
Procedural Item

IV.A. Budget, finance, negotiations, and personnel
Procedural Item
Chuck Misek, Rich Brabec, Brian Vavricek
This committee is responsible for budget, finance, and contract negotiations with administration, certificated staff, and support staff.

IV.A.1. Consider, discuss, and take action to approve SEA request to be recognized as the sole bargaining agent for 2019-2020 non-supervisory certificated staff master agreement.
Action Item
The Schuyler Education Association (SEA) submitted a letter requesting recognition as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2019-2020 contract year. This is a formality that the NSEA recommends our local association get approval now for next year's negotiations process. See attached letter.

Motion to approve SEA request to be recognized as the sole bargaining agent for 2019-2020 non-supervisory certificated staff master agreement. Passed with a motion by Mynor Hernandez and a second by Brian Vavricek.
Holly Hild: Absent, Richard Brabec: Yea, Mynor Hernandez: Yea, Chuck Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

IV.A.2. Consider, discuss, and take action to approve new hire recommendation.
Committee Report Item
Kelsey Dirkschneider: SMS high needs para educator.

Motion to approve administrative recommendation to hire Kelsey Dirkschneider for the middle school para educator position. Passed with a motion by Virginia Semerad and a second by Mynor Hernandez.
Holly Hild: Absent, Richard Brabec: Yea, Mynor Hernandez: Yea, Chuck Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

V. Discussion Items and Reports
Procedural Item

V.A. Review strategic goals and action plans.
Action Item
Attached are the past strategic planning documents.

1. 2013-16 Action Plans
2. 2017 Action Plans

The principals are working with their staff to update the 2017 progress. These will be completed prior to the November regular board meeting for your review.
Dr. Hoesing commented that they are working hard to find ways to expand input with more groups in Schuyler including the seniors and and latinos.

V.B. Principals Reports
Information Item

Preschool/3-5 Principal Report: Mr. Comley

Parent teacher conferences will be Oct 10 and 11th. Please feel free to stop in and walk around. Some neat stuff happening.
Traffic has been moving smooth
Observations have started and there are some wonderful things going on in the classrooms. We are extremely lucky to have the teachers we have!
PK 105 K 132 1st 122 2nd 122
3rd 155 4th 131 5th 119 Total 886

Kindergarten - 2nd Principal Report: Mr. Kovar

Things are going well at the Elementary. We are working very hard this year. Two of our biggest items are #1 weekly tests for K-2 students on state standards in math and language. Results are then used for re-teaching and spiraling.#2 external review information and data are being compiled with the help of our school improvement team, to be ready for our visit in January.
We are also still focusing on APL and Capturing Kids Hearts strategies. We are also very proud to say that with the help of our PTO and the vision of Mr. Comley, we have used fundraising dollars to purchase a new Warrior Tunnel, and Mascot to use in the district to help with excitement and pride at different schools events.

Rural Schools Principal Reports: Mrs. Bebout

Enrollment Numbers

Fishers: K-6, 1st-12, 2nd-6, 3rd-10, 4th-9, 5th-10, 6th-8, 7th-5, and 8th-6 Total: 72
Richland: K-6, 1st-3, 2nd-3, 3rd-5, 4th-5, 5th-2, 6th-8, and 7th-1 Total: 33
Things are going well at both schools. Social contracts have been created by the staff at both schools and are being used following our training in Capturing Kids' Hearts. Both schools in 3rd & 4th grade have turned in posters to the fire department for their contest for Fire Prevention Week.
Fishers: We have had guest speakers: Jordyn Ratzlaff had her dad come in with 5 Golden Retriever Puppies. He runs a dog breeding kennel and also raises Alaskan Huskies. Jayda Sucha had her dad, Al, come in and talk about his world travels he does for his QC job. He shared pictures of his travels to China and showed what life was like there. Talon Andel's guest speaker was the K9 officer in Schuyler and his drug sniffing puppy that he is training to work for the Schuyler police. He showed us how he trains her, and answered a lot of questions! Red Ribbon week activities will be the week of Oct. 23rd-27th. Kids on the Block puppet show will be held on Tuesday, Oct 24th.
Richland: We had a surprise guest show up! The Wolfe Family brought out their horses. The Wolfes answered questions and the students were able to feel the horses. The students were

also able to learn how to lasso! Richland had a fundraiser week with a 'Change War' and a Bake Sale and was able to raise a LOT of money for new books in their library.

SMS Asst. Principal Report: Mr. Zavadil

- Classroom observations are in full swing, we are using the data to continually improve instruction for each classroom.
- Student attendance reports are continually reviewed and information is shared with our attendance officer.
- Our new behavior/discipline model at the middle school has been implemented and we are working with students regularly to help them be successful in the classroom.
- We attended the premier of the "Seeds of Hope" movie at the Colfax County Theatre. Many school district employees were in attendance and it was a quality movie that is meant to share with the public the work that public schools are doing for immigrant and refugee students in Nebraska.

SMS Principal Report: Mrs Burton

Current Enrollment:

6-131 7-142 8-125 Total -398

- We have reinstated the Schuyler Middle School Student of the Month program for our students. Teachers are asked to recognize students that display a high level of responsible and respectful behaviors, as well as consistently demonstrate valuable work ethic. This month's award winners are: Ricardo Rosas (6th grade), Jenny Valora (7th grade), and Precious Ramirez (8th grade). We look forward to acknowledging more deserving Warriors as the school year goes on!
- I would like to thank our fall coaches for their dedication toward our young Warriors. A special congratulations goes to our four students will have competed at the state track meet on Saturday. The qualifiers are: Emmanuel Zuniga, Luis Gomez, Joel Jacinto, and Marisol Deanda.
- Parent Teacher Conferences are upon us. Our goal at SMS is 100% parent contact for our students. We recognize that some of our parents are unable to attend conferences, so we make sure to follow up with all of our parents with letters, email, and/or phone calls home. We also regularly engage parents with the Blackboard App and Remind App throughout the year.
- Mr. Zavadil and myself have done several informal observations over the last six weeks. As we move into October, we will begin utilizing staff and student performance data to assist teachers in improving the use of strategies in the classroom. We will rely on previous training, the Discovery Education Math Cohort, and our partners at ESU 7 for these continued growth opportunities.
- We welcome all SCS Board of Education and SCS Foundation members to come in throughout the school year to see learning in action at SMS. We hope that you also stop in to enjoy the lunch program that has been reinvigorated by Mrs. Jamie Ramirez.

SCHS Asst. Principal Report: Mr. Kasik

- I am completing walk through observations for staff members and have been seeing some great things in our classrooms from our teachers.
- Recently we have had a lot of staff members out of the building for various meetings and trainings. Securing substitutes for their classes is a daily challenge, but we are meeting this challenge at this time.
- I continue to make use of Saturday School for students who need retraining sessions. These numbers are down from last year.
- I continue to work with Ms. Pavel and Mrs. Dimas on student attendance issues. Our overall numbers of students tardy has also been decreasing from last year.
- I also have been working with law enforcement, probation and CHI with random drug testing. On October 4th we had our 2nd session of drug testing.

SCHS Principal Report: Mr. Grammer

1) **Enrollment**: October 1st:

Seniors— 128 Juniors— 140
Sophomores— 164 Freshmen— 148
Total = 580

2) **Warrior Showcase:** On Tuesday, October 10th the high school will have a night of celebration, instead of the usual Parent Teacher conferences. We will be highlighting work our students and staff have been working on for the first quarter. An open house will be from 1:00 until 8:00 p.m. of the high school's new band room and classrooms. A meal will be served for free to our students and parents from 4:00 to 7:00 p.m. Students will be performing throughout the evening. Hopefully with this new format we will have more parents attending. Please join us for a night of honoring our students.

3) **School Improvement:** Our Engagement Review (formerly known as our accreditation visit) will be on January 28th through 31st. Our district and SCHS school improvement teams are working hard to prepare for this visit. Our school improvement team has been working on getting survey/inventories information collected for the site visit. More information will follow as we get closer to the Engagement Review dates.

4) **I Love Public Schools:** The I Love Public Schools organization showed the film, Seeds Of Hope, across the state. The film highlighted our school and community about the past and present school year at SCHS. They presented a preview of the documentary on Wednesday, September 20th at 6:30 p.m. at the Colfax Theater. Good reviews of the film were given by community members who attended the preview.

5) Our Sertoma students of the Month for September are: Freshman- Liliana Farmer; Sophomore- Alexandra Carrera; Junior- Evelyn Hernandez; and Senior- Yareth Chavez. Congratulations to these students for their hard work and diligence for the first quarter.

6) **New Mascot and Tunnel.** At Homecoming a new mascot and run through tunnel were unveiled. Players and fans were excited to see the new additions added to our athletic programs. A great big 'Thank You' goes to our Schuyler Elementary School PTO for purchasing these items. Thank you for thinking of our students at SCHS and building spirit in the district.

7) **NebraskARTS Award:** This year Schuyler Community Schools and Seward have both been selected for this Award. This award is given to the top fine arts schools in the state. The two schools will be honored on October 18th at the State Capital. What a great honor for our students, staff, parents, and community.

8) **Observations: I have completed my** walk through observations at this time and starting to do a few formal observations.
9) **2017 SCHS Tech Fair:** The annual Tech Fair for SCHS students will be held om Wednesday, October 11th in the high school and the Tech Fair for staff will be on Thursday, October 12th. The district tech team has worked hard to put together a outstanding Tech Fair and speakers for our students and staff. Please stop by and check out both days of the Tech Fair.

V.C. Directors Reports
Information Item
Youth Activities Director Report: Mr. Kovar

- Two programs are currently underway. First is Schuyler Youth Football. There are two levels, 3rd & 4th and 5th & 6th. There are around 50 boys total, and they have already played 3 games. On Sunday, October 8th, both teams will be playing a game against Stanton.
- The other program under way is Youth Volleyball. Again there are two divisions, 3rd & 4th and 5th &6th. There are 3 teams of 12 in the 3-4 division, and two teams of 12 in the 5-6 division. We are in our 3rd week of practice, with a plan for games to come.
- Programs for the near future include flag football, which will start when the tackle season is over, and basketball which will start in January.

SMS Activities Director Report: Mr. Zavadil

- Football season is not over we finished the season last Tuesday with a game Vs. Seward. Our 8th grade team finished 1-5 and our 7th grade team finished 2-3.
- Cross Country had a great year they finished their season Saturday competing in the State cross Country meet. We had four qualify for the meet out of our 20 runners, they were Marisol Deanda, Joel Jacinto, Luis Gomez, and Emmanual Zuniga.
- Volleyball is finishing up competition today Vs. Lakeview, All of our teams got to play multiple games and we even hosted scrimmages during the dates that we couldn't provide games for our lower teams.
- The Field-House is seeing great attendance and operating smoothly. We helped host the Knights of Columbus soccer goal challenge while working with the warrior academy. We were told that it was the best attendance they have ever had for that event. We also have worked with the Schuyler Police department, we allowed them to use the Field for their PT testing for potential recruits.

SCHS Activities Director Report: Mr. Kasik

- On 10/18 we will take a group of students to the Capital to perform as we accept our NebraskArts Award, which is given to the top Fine Arts school in the state. What a great honor for our staff, students and our community.
- Fall Competitions are already nearing completion
    - Girl's golf completed their season with districts this week.

- Our Varsity Boys Cross Country team continues to finish near the top of their meets with Conference at Aurora on 10/5
- Our Varsity Volleyball team is currently 7-9 and competing well.
- Softball districts are 10/5 and 10/6 at Wisner- Pilger.
- At the time of this meeting, Football has only two regular season games left. Both are home games against Columbus and South Sioux City.

- As we wrap up our fall sports we will start gearing up for winter sports with practices starting November 13th.
- Our Band competes at their first marching contest in Pierce on 10/4.
- I am conducting monthly meetings with our coaches to discuss policies and procedures.
- Play Production practices have started with 88 students involved in this activity.

Special Education Director Report: Mrs. Vrba

Current special education students served:

Birth to 5: 20 **SES:** 111 **Rural**: 15 **SMS**: 50 **SCHS**: 41 **Parochial Schools**: 6 **Total**: 244

*We do have one student attending school in Olathe, KS.

Our Team Sped has been very busy with MDTs/IFSPs/IEPs which means April has been extremely busy testing our students. Since the first quarter is ending which "usually" is your review time of the prior grade, we are starting to see an influx of students being referred to the SAT process due to the difficulty of content matter being taught.

Jesse Brichacek, a former SCHS graduate, deserves a HUGE thank you for being our being our Sped taxi driver.

Curriculum/Instr/Grant Report: Dr. Gibbons

2017 - 2018 State Assessments - At the 11th grade level, we will continue to use the ACT as our state test. The 3rd through 8th grade test will be new, however. It will be built by NWEA, the same company that develops the Measure of Academic Performance (MAP) Assessment. Last year, the new College and Career Ready Language Arts Standards were assessed. This year, the new College and Career Ready Math Standards will be assessed. We adopted a new Math Series last year that corresponds quite well with the new standards.

Change in Proficiency: It is likely that the percentage of students who are proficient in a school/district will be different from other NeSA assessments. We expected this change in proficiency and have been communicating this expectation for over a year. The rigor of these assessments was increased to reflect the increased rigor of the College and Career Readiness ELA Standards.

- I have seen the scores for 3rd - 8th grade Language Arts and as expected, they are down, however, it looks like we will be similar to state averages. Please also remember, I can't share scores with you yet because...

Embargo: All NeSA data is currently embargoed and should not be released to the public. At this time, this data is still preliminary. Data can be shared internally with district/school staff. Individual scores can be shared with students and their parents/guardians. NDE is working on timelines for public release, which will include the lifting of the data embargo.

Warrior Academy - The Warrior Academy After School Program is off and running. We have had 246 students attend at the elementary school with 36 attending at SMS. That means that we 16 clubs for the students. We are always looking for more workers. We need adults that can run clubs. The workers do have a monthly training to help them better work with students.
We had 96 kids participate in the soccer shootout. This upcoming month the middle school students will take a field trip to Behlen MFG and then SES will be going to Thielen's pumpkin patch. Please note that you are all welcome to attend our *Lights On!* Event at Schuyler Elementary on Thursday, October 26. This event is for our ASP students, their families and our community partners.
School Improvement Grant - We had an onsite visit from grant administrators at NDE on Wednesday, October 4. They came in, visited classrooms and interviewed teachers. They were happy with our progress. This month we have seven PD days with Discovery Education: October 9 - PBL Coaching; Oct. 10 - PBL Coaching; Oct. - 11 PBL Stemtastic; Oct. 16 - DLC Admin/Leadership Day #1; Oct. 17 - coaching individual teachers; Oct. 18 - coaching individual teachers; Oct. 26 - DLC #3 Whole group (with Suzanne)
Accreditation

- Please be aware that we have will have our Engagement Review January 28-31, 2018. Our School Improvement teams are working on preparing for that visit. We will be attending a School Improvement Workshop October 24th and 25th.

V.D. Superintendent's Report
Information Item
1. **SCHS Open House:** We will have a ribbon cutting at 4:00 PM tomorrow for the new building addition. We would like to have as many board members attend if possible. The Open House will be in conjunction with our high school parent-teacher conferences. Supper will be served after the initial ceremony.
2. **New Addition Move:** Our students will move the rooms in the morning. The floor installers will be working on the music room floor tomorrow. We will use this wing for the tech fair on Wednesday and Thursday. They will have to come back on Friday to install the base and complete punch list items.
3. **Parking lot and sidewalks:** With the completion of the interior rooms, we still have the parking lot and sidewalks to complete this fall. Depending on the weather, we may need to delay the landscaping until spring.
4. **Removal of Portable Classrooms:** NuTrend will be here tomorrow to begin the removal of the portable classrooms. Depending on the weather, these buildings are scheduled to be off site by Friday.

V.E. Board Member/Committee Reports
Information Item
1. NASB Board Awards:

- Mynor Hernandez: Level I
- Chuck Misek: Level V

2. NASB Area Membership Meeting: Thank you to Rich Brabec, Chuck Misek, Brian Vavricek, and Mynor Hernandez for attending the Area Membership Meeting in Fremont on September 27th.
3. State Convention: November 16-17 at the LaVista Conference Center.
4. Foundation Meeting: See attached agenda

VI. Correspondence Items
Information Item

VII. Adjournment
Action Item

Motion to adjourn Passed with a motion by Richard Brabec and a second by Brian Vavricek.
Holly Hild: Absent, Richard Brabec: Yea, Mynor Hernandez: Yea, Chuck Misek: Yea, Virginia Semerad: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

SCHUYLER COMMUNITY SCHOOLS
MONTHLY DISBURSEMENT REPORT
For the month of November 2017

Check #	Date	Vendor	Description	Amount
00037608	11/13/2017	Alegent Creighton Health d/b/a	DOT Drug screens	$165.00
00037609	11/13/2017	SYNCB/AMAZON	supplies	$4,586.77
00037610	11/13/2017	American Library Preview	books	$306.05
00037611	11/13/2017	ASB Piano Service	tuning	$250.00
00037612	11/13/2017	Awards USA	room numbers	$292.25
00037613	11/13/2017	Bailey Ag Supply	oil	$84.46
00037614	11/13/2017	Band Shoppe	supplies	$733.55
00037615	11/13/2017	Barone Security Systems	inspections/supplies	$1,016.12
00037616	11/13/2017	BOMGAARS	supplies	$320.89
00037617	11/13/2017	BrainPop, LLC	subscription	$1,450.00
00037618	11/13/2017	Jesse Brichacek	SPED transportation	$500.00
00037619	11/13/2017	Caseys General Stores, Inc	fuel	$76.67
00037620	11/13/2017	CCS Presentation Systems	3 yr software license	$125.55
00037621	11/13/2017	Cenex Fleetcard	fuel	$711.39
00037622	11/13/2017	CenturyLink	telephone	$1,287.31
00037623	11/13/2017	Central Nebraska Rehab Services	OT/PT services	$14,070.90
00037624	11/13/2017	CenterPoint Energy Services Retail LLC	natural gas	$1,152.90
00037625	11/13/2017	Charleston Inc	supplies	$211.61
00037626	11/13/2017	Children's Plus, Inc.	library books	$2,772.92
00037627	11/13/2017	City Of Schuyler	yard waste key	$125.00
00037628	11/13/2017	Central Nebraska Comm. Action Partner., Inc.	Sixpence 1st qtr billing	$25,969.89
00037629	11/13/2017	Columbus Telegram	advertising	$338.99
00037630	11/13/2017	Columbus Music Company	horn repair	$21.70
00037631	11/13/2017	Columbus Public Schools	non-public instruction	$5,002.00
00037632	11/13/2017	Comfort Inn	hotel rooms	$399.80
00037633	11/13/2017	Community Internet Systems	internet 4R	$10.00
00037634	11/13/2017	Cornhusker Public Power District	electricity	$1,006.96
00037635	11/13/2017	Culligan Water Conditioning	science supplies	$10.45
00037636	11/13/2017	David City Public School	SPED contracted services	$6,271.65
00037637	11/13/2017	Department Of Utilities	utilities	$23,546.21
00037638	11/13/2017	Didier Grocery	supplies	$569.22
00037639	11/13/2017	Discovery Education, Inc.	Training	$30,000.00
00037640	11/13/2017	Eagle Communications	internet	$1,405.00
00037641	11/13/2017	Eakes Office Products Center	copies, supplies	$9,735.25
00037642	11/13/2017	Electrical Engineering & Equipment Co	supplies	$2,043.86
00037643	11/13/2017	Elkhorn Valley School	registration	$143.00
00037644	11/13/2017	Educational Service Unit 10	digital symposium	$240.00
00037645	11/13/2017	ESU #6	Marzano Reliability Academy	$2,400.00
00037646	11/13/2017	Educational Service Unit #7	My Cloud Storage	$1,310.00
00037647	11/13/2017	Educational Serv Unit #7 Network	support	$1,073.80
00037648	11/13/2017	Educational Service Unit 7	production	$958.73
00037649	11/13/2017	ESU #7 Special Education	SPED services	$68,941.59
00037650	11/13/2017	Fairfield Inn	hotel room	$109.95
00037651	11/13/2017	Findaway World LLC	library books	$825.22
00037652	11/13/2017	Follett School Solutions, Inc	library books	$1,516.46
00037653	11/13/2017	Fremont Winnelson Co	supplies	$355.49
00037654	11/13/2017	Frontier	telephone	$77.81

00037655	11/13/2017	Patricia Gonzalez	interpretation	$30.00
00037656	11/13/2017	The Prophet Corp	post padding	$1,682.46
00037657	11/13/2017	Greater Nebraska Schools Association	dues	$2,750.00
00037658	11/13/2017	Hampton Inn Kearney	hotel rooms	$318.00
00037659	11/13/2017	Hometown Leasing	copier lease	$2,272.48
00037660	11/13/2017	Craig Horejsi	mowing Richland school	$1,400.00
00037661	11/13/2017	J & B Auto Parts	supplies	$75.74
00037693	11/13/2017	Jackson Services Inc	linens	$911.66
00037694	11/13/2017	Johnstone Supply	supplies	$61.36
00037695	11/13/2017	John's Tire Sales & Services	repairs	$165.95
00037696	11/13/2017	Junior Library Guild	library books	$140.00
00037697	11/13/2017	J W Pepper & Sons Inc.	music	$371.63
00037698	11/13/2017	Karel And Seckman	professional services	$166.25
00037699	11/13/2017	Kelly Supply Company	supplies	$270.23
00037700	11/13/2017	Ken-a-vision	microscopes	$1,197.00
00037701	11/13/2017	Brian K. Kracl	chains	$26.60
00037702	11/13/2017	Kriz-Davis Co	Emergency lights	$79.52
00037703	11/13/2017	Kroeger Body Shop	repair	$370.00
00037704	11/13/2017	Lookout Books	library books	$170.70
00037705	11/13/2017	Love Signs	door numbers	$256.40
00037706	11/13/2017	Luis O Lucar	video service July-Oct	$1,485.00
00037707	11/13/2017	Mid-american Research Chemicals	supplies	$457.00
00037708	11/13/2017	Matheson Trigas	ag supplies	$494.45
00037709	11/13/2017	Menards	supplies	$454.94
00037710	11/13/2017	Meyer Laboratory, Inc	supplies	$851.74
00037711	11/13/2017	Midwest Education Grants	21st Century grant commission	$12,925.00
00037712	11/13/2017	Midwest Glass Service, Inc.	replace glass	$625.00
00037713	11/13/2017	Minatare Public Schools	IC user conference	$50.00
00037714	11/13/2017	Nebr Assoc Of School Boards	School board convention	$1,878.00
00037715	11/13/2017	Nasco	FCS supplies	$121.09
00037716	11/13/2017	NASP, Inc	Archery equipment	$331.00
00037717	11/13/2017	National Art & School Supplies Inc	Elem art supplies	$3,901.35
00037718	11/13/2017	National Geographic Traveler	subscription	$48.00
00037719	11/13/2017	NCECBVI	SPED evaluation	$390.00
00037720	11/13/2017	Nebraska Council of School Administrators	Latino Summit reg	$6,353.00
00037721	11/13/2017	Nebraska Central Equipment Inc	Bus seat covers	$1,036.39
00037722	11/13/2017	Nebraska Public Health Environmental Laborato	water samples	$446.00
00037723	11/13/2017	One Source	background checks	$90.00
00037724	11/13/2017	Omaha Public Power District	electricity	$100.34
00037725	11/13/2017	Parkview One Stop LLC	fuel	$1,029.70
00037726	11/13/2017	Clarence A Bolln	Grasshopper mower repair	$859.02
00037727	11/13/2017	Perry, Guthery, Hasse & Gessford, P.C., L.L.O	legal services	$600.00
00037728	11/13/2017	Presto-X	pest control	$288.40
00037729	11/13/2017	Qc Supply, Llc	supplies	$434.28
00037730	11/13/2017	Read Naturally	subscription	$805.00
00037731	11/13/2017	Region 4 Behavorial Health	registration	$50.00
00037732	11/13/2017	Reinecke Motor Co.	repair	$904.32
00037733	11/13/2017	Schmitt Music Company	repair	$357.80
00037734	11/13/2017	School Specialty, Inc	supplies	$163.67
00037735	11/13/2017	Schuyler Coop Association	fuel	$2,222.37
00037736	11/13/2017	Schuyler Lumber Company, Inc.	supplies	$212.34
00037737	11/13/2017	Schuyler Pharmacy	supplies	$18.89

00037738	11/13/2017	SHAPE Nebraska	registration	$250.00
00037739	11/13/2017	Smart Apple	library books	$578.51
00037740	11/13/2017	Staples Advantage	supplies	$40.20
00037741	11/13/2017	Theilen Produce	ASP admission fee	$905.00
00037742	11/13/2017	Therapro, Inc.	Evaluation forms	$231.00
00037743	11/13/2017	The Thompson Co	Tech supplies	$134.30
00037744	11/13/2017	The Thompson Co	preschool snacks	$264.20
00037745	11/13/2017	The Thompson Co	preschool food	$308.03
00037746	11/13/2017	Tobii Dynavox LLC	SPED subscription	$99.00
00037747	11/13/2017	University of Nebraska	para registration	$50.00
00037748	11/13/2017	UNO Music Department	registration fees	$70.00
00037749	11/13/2017	Verizon Wireless	cell phones	$510.97
00037750	11/13/2017	Visa	ASP supplies	$567.09
00037751	11/13/2017	VISA	meals	$19.48
00037752	11/13/2017	Visa	3 yr tech license	$167.97
00037753	11/13/2017	VISA	supplies, trip expenses	$473.33
00037754	11/13/2017	Visa	supplies,fees	$592.82
00037755	11/13/2017	WageWorks	monthly fees	$220.00
00037756	11/13/2017	Waste Connections of NE, Inc.	sanitation services	$859.66
00037757	11/13/2017	Wieser Educational, Inc.	library books	$523.60
00037758	11/13/2017	Wildlife Encounters	ASP program	$990.00
2018-010	11/14/2017	Paola Acosta	mileage	$13.91
2018-011	11/14/2017	Jeff Droge	supplies	$15.96
2018-012	11/14/2017	Mark Flynn	fuel reimbursement	$15.20
2018-013	11/14/2017	Annette Sanchez	mileage	$33.92
TOTAL GENERAL FUND DISBURSEMENTS				**$275,156.59**

00001262	11/13/2017	Americom Communications	data cable for new addition	$19,114.00
00001263	11/13/2017	Bierman Contracting Inc	HS addition payment	$141,231.83
00001264	11/13/2017	Bluebird Nursery, Inc.	landscaping plants	$202.50
00001265	11/13/2017	Heritage Nursery, Inc.	landscaping plants	$132.50
00001266	11/13/2017	Kriz-Davis Co	light packs new HS addition	$2,850.00
00001267	11/13/2017	Menards	blinds new HS addition	$1,247.40
00001268	11/13/2017	Semerad Construction Inc	cabinets HS addition	$32,500.00
00001269	11/13/2017	Visa	new MS door	$960.63
TOTAL SPECIAL BUILDING FUND DISBURSEMENTS				**$198,238.86**

00000373	11/13/2017	Computer Hardware	ipad repairs	$912.00
00000374	11/13/2017	Edgerton Explorit Center	field trip	$882.00
00000375	11/13/2017	Maria Magana	return field trip money sick	$11.00
00000376	11/13/2017	Plainsmen Museum	field trip	$360.00
00000377	11/13/2017	Pump It up Of Omaha	field trip	$812.00
00000378	11/13/2017	Sew Easy Designs	HS FCS kits	$755.80
00000379	11/13/2017	Start 2 Sew	MS FCS supplies	$167.61
00000380	11/13/2017	The Rose Theater	Madagascar field trip	$417.75
TOTAL STUDENT FEES FUND DISBURSEMENTS				**$4,318.16**

00003098	11/13/2017	CenturyLink	telephone	$202.83
00003099	11/13/2017	Homestead Bank	rent	$275.00

TOTAL COOPERATIVE FUND DISBURSEMENTS	**$477.83**

SCHUYLER COMMUNITY SCHOOLS
MONTHLY DISBURSEMENT REPORT OVER $5000
For the month of November 2017

dsawyer@eastbay.com

Check #	Date	Vendor	Description	Amount
00037649	11/13/2017	ESU #7 Special Education	SPED services	$68,941.59
00037639	11/13/2017	Discovery Education, Inc.	Training	$30,000.00
00037628	11/13/2017	Central Nebraska Comm. Action Partner., Inc.	Sixpence 1st qtr billing	$25,969.89
00037637	11/13/2017	Department Of Utilities	utilities	$23,546.21
00037623	11/13/2017	Central Nebraska Rehab Services	OT/PT services	$14,070.90
00037711	11/13/2017	Midwest Education Grants	21st Century grant commission	$12,925.00
00037641	11/13/2017	Eakes Office Products Center	copies, supplies	$9,735.25
00037720	11/13/2017	Nebraska Council of School Administrators	Latino Summit reg	$6,353.00
00037636	11/13/2017	David City Public School	SPED contracted services	$6,271.65
00037631	11/13/2017	Columbus Public Schools	non-public instruction	$5,002.00
TOTAL GENERAL FUND DISBURSEMENTS				**$202,815.49**
00001263	11/13/2017	Bierman Contracting Inc	HS addition payment	$141,231.83
00001268	11/13/2017	Semerad Construction Inc	cabinets HS addition	$32,500.00
00001262	11/13/2017	Americom Communications	data cable for new addition	$19,114.00
TOTAL SPECIAL BUILDING FUND DISBURSEMENTS				**$192,845.83**

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2017 to 10/31/2017.

Site ID / Group ID	Site Name / Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
SCHUYL	Schuyler Community Schools							
A	ACADEMIC							
		1100	CONSORTIUM PAYROLL	232.84	0.00	0.00	0.00	232.84
		1500	ARC EQUIP SPEC.ED.	415.89	0.00	0.00	0.00	415.89
			A Totals:	648.73	0.00	0.00	0.00	648.73
B	ATHLETIC							
		2100	BASKETBALL B	502.97	0.00	0.00	0.00	502.97
		2150	BASKETBALL G	673.70	0.00	0.00	0.00	673.70
		2200	CROSS COUNTRY B & G	-294.38	0.00	0.00	0.00	-294.38
		2250	CROSS COUNTRY	0.00	0.00	0.00	0.00	0.00
		2300	FOOTBALL	1,649.83	0.00	8,521.25	0.00	-6,871.42
		2350	GOLF B	375.41	0.00	0.00	0.00	375.41
		2375	GOLF G	-30.00	0.00	159.88	0.00	-189.88
		2400	SOFTBALL	-3,419.12	0.00	517.73	0.00	-3,936.85
		2450	SOCCER B	-561.47	0.00	0.00	0.00	-561.47
		2500	SOCCER G	1,247.50	0.00	501.83	0.00	745.67
		2600	TRACK	-537.07	0.00	0.00	0.00	-537.07
		2700	VOLLEYBALL	288.11	0.00	1,810.40	0.00	-1,522.29
		2750	WRESTLING	-2,267.42	0.00	260.00	0.00	-2,527.42
		2755	WEIGHT ROOM EQUIPMENT	1,789.86	0.00	0.00	0.00	1,789.86
		2800	SMS ATHLETICS	-2,638.71	384.00	10,324.60	0.00	-12,579.31
		2850	LAUNDRY	0.00	0.00	0.00	0.00	0.00
		2900	GENERAL	34,234.00	10,305.64	763.55	-550.00	43,226.09
		2950	MEDICAL	1,100.00	0.00	0.00	0.00	1,100.00
		2970	BOOSTER CLUB DONATION	0.00	0.00	0.00	0.00	0.00
		2975	DONATIONS	3,981.76	1,397.00	0.00	0.00	5,378.76
			B Totals:	36,094.97	12,086.64	22,859.24	-550.00	24,772.37
C	DISTRICT							
		3100	ADULT EDUCATION	2,775.68	0.00	0.00	0.00	2,775.68
		3110	COLLEGE CREDIT	-15,940.34	0.00	0.00	0.00	-15,940.34
		3200	GENERAL	36,347.29	32.00	740.56	0.00	35,638.73
		3250	FIELD HOUSE	6,954.06	950.29	193.75	0.00	7,710.60
		3300	FINES	1,259.10	0.00	0.00	0.00	1,259.10
		3400	HIGH SCHOOL--- BOOK FINES	4,055.16	0.00	0.00	0.00	4,055.16
			C Totals:	35,450.95	982.29	934.31	0.00	35,498.93
D	DEPARTMENTS							
		3450	SCHS LIBRARY FINES	940.38	0.00	598.05	0.00	342.33
		4000	BAND	3,710.47	513.00	770.00	-75.00	3,378.47
		4025	Musical	4,965.92	0.00	0.00	0.00	4,965.92
		4050	VOCAL	269.40	0.00	14.38	0.00	255.02
		4750	KOEHN TRUST (BAND DONATION)	39,418.50	0.00	18,655.00	0.00	20,763.50
			D Totals:	49,304.67	513.00	20,037.43	-75.00	29,705.24

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2017 to 10/31/2017.

Site ID / Group ID	Site Name / Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
E	UNIFORMS & EQUIPMENT							
		4500	BAND (UNIFORM DEP)	828.18	0.00	0.00	0.00	828.18
		4650	FLAG CORPS	339.50	0.00	329.88	0.00	9.62
		4700	INSTRUMENT RENTAL	0.00	0.00	0.00	0.00	0.00
		4770	AMBASSADORS	1,839.30	0.00	0.00	0.00	1,839.30
			E Totals:	3,006.98	0.00	329.88	0.00	2,677.10

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2017 to 10/31/2017.

Site ID Site Name
Group ID Group Name

Group ID	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
F	CLUBS ORGANIZATIONS						
	5000	ART	755.27	132.62	55.34	-25.00	807.55
	5005	ATHS	573.39	0.00	0.00	0.00	573.39
	5050	CHEERLEADERS	601.78	1,687.25	2,602.95	-50.00	-363.92
	5100	DRAMATICS, SPEECH	1,511.34	0.00	121.50	-25.00	1,364.84
	5105	One Act	6,339.01	1,340.00	2,145.66	-25.00	5,508.35
	5150	DANCE TEAM	-216.64	89.48	65.80	-50.00	-242.96
	5175	EMERGENCY RESPNSE TEAM	94.77	0.00	0.00	0.00	94.77
	5200	FFA	5,387.85	1,197.17	150.00	-50.00	6,385.02
	5250	FCCLA	2,683.30	0.00	0.00	-50.00	2,633.30
	5300	CULTURAL UNITY	1,162.48	973.26	437.41	-10.00	1,688.33
	5350	NATIONAL HONOR SOCIETY	1,470.12	0.00	0.00	-25.00	1,445.12
	5400	S-CLUB	232.13	0.00	0.00	-10.00	222.13
	5405	SPIRIT CLUB	157.93	0.00	0.00	0.00	157.93
	5425	WARRIORS STAND FOR THE SILENT	183.52	0.00	0.00	0.00	183.52
	5500	SCIENCE & mATH cLUB	4,961.06	0.00	0.00	-25.00	4,936.06
	5510	SCIENCE TRIP	31.26	0.00	0.00	0.00	31.26
	5515	MONSANTO SCIENCE	0.00	0.00	0.00	0.00	0.00
	5525	SCIENCE FAIR	699.97	0.00	0.00	0.00	699.97
	5550	STUDENT COUNCIL	8,537.15	1,541.76	3,709.30	-25.00	6,344.61
	5575	504 R ACTIVITY FUND	319.22	0.00	0.00	0.00	319.22
	5600	RICHLAND ACTIVITY FUND	908.02	0.00	0.00	0.00	908.02
	5610	FISHER 24 ACTIVITY FUND	4,428.78	0.00	165.05	0.00	4,263.73
	5620	SCHUYLER ELEMENTARY SCHOOL	683.94	2,323.04	2,062.82	0.00	944.16
	5621	SES FELICIATIONS	1,330.54	0.00	0.00	0.00	1,330.54
	5622	SES FIELD DAY	8,009.06	97.23	0.00	0.00	8,106.29
	5623	SES Vocal Music Club	1,021.15	20.00	180.00	0.00	861.15
	5624	SES LIBRARY	1,210.30	0.00	0.00	0.00	1,210.30
	5625	SES FIRST GRADE	842.50	197.00	0.00	0.00	1,039.50
	5626	SECOND GRADE	765.37	165.00	0.00	0.00	930.37
	5627	THIRD GRADE	1,247.45	686.26	810.00	0.00	1,123.71
	5628	FOURTH GRADE	1,304.80	280.00	0.00	0.00	1,584.80
	5629	FIFTH GRADE	1,458.10	38.75	0.00	0.00	1,496.85
	5630	kINDERGARTEN	923.27	140.00	99.45	0.00	963.82
	5631	SES POP FUND	548.38	0.00	280.65	0.00	267.73
	5632	SES Band CLUB	232.00	10.00	0.00	0.00	242.00
	5650	BRAINSTORMING	0.00	0.00	0.00	0.00	0.00
	5675	TEEN MOM'S	133.86	0.00	0.00	0.00	133.86
	5700	A.S.K.	292.17	0.00	0.00	0.00	292.17
	5725	STUDENT COUNCIL MAKE A WISH	1,175.00	124.00	0.00	0.00	1,299.00
	5750	FELLOWSHIP CHRISTIANS FOR ATHLETICS	84.43	0.00	0.00	0.00	84.43
	5775	INDUSTRIAL TECH ACCOUNT	-35.18	0.00	0.00	0.00	-35.18
	5800	SHEEL CREEK WATER TESTING	-413.70	0.00	0.00	0.00	-413.70
	5825	PRESCHOOL	651.77	0.00	0.00	0.00	651.77
	5900	SMS GENERAL ACTIVITY	4,163.48	17.24	1,489.23	0.00	2,691.49

Current Cash Balance

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From 10/01/2017 to 10/31/2017.

Site ID / Group ID	Site Name / Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
		5901	SMS STUDENT COUNCIL	6,275.43	351.52	326.47	-65.76	6,234.72
		5902	SMS LIBRARY	5,864.84	0.00	0.00	0.00	5,864.84
		5903	SMS RESOURCE ROOM	4,473.00	0.00	0.00	0.00	4,473.00
		5904	SMS BAND CLUB	1,127.72	194.75	68.75	0.00	1,253.72
		5905	SMS TEACHER POP 7702463	-105.60	277.00	632.68	0.00	-461.28
		5906	SMS FELICITATIONS	1,079.62	0.00	30.00	0.00	1,049.62
		5907	SMS ENTREPRENEURSHIP	0.00	0.00	0.00	0.00	0.00
		5909	SMS VOCAL MUSIC	0.80	78.00	78.00	0.00	0.80
		5910	SMS TOUR	129.33	0.00	0.00	0.00	129.33
		5915	SMS WRESTLING CLUB	78.00	0.00	0.00	0.00	78.00
		5920	SMS FOOTBALL CLUB	67.80	0.00	0.00	0.00	67.80
		5925	SMS BOYS BASKETBALL CLUB	475.53	0.00	0.00	0.00	475.53
		5930	YOUTH FOOTBALL	0.00	7,000.00	0.00	0.00	7,000.00
			F Totals:	85,916.87	18,961.33	15,511.06	-435.76	88,931.38
G	CONCESSION/VENDING							
		6000	CONCESSION	2,704.92	940.64	943.46	49.00	2,751.10
		6010	Imp. Fund-10%	3,877.30	153.12	181.28	16.76	3,865.90
		6100	SCHS PEPSI 7701503	-692.10	1,995.80	952.62	316.80	667.88
		6125	SCHS LUNCH PEPSI	0.00	0.00	287.28	0.00	-287.28
		6150	SCS FIELD HOUSE POP	955.73	460.69	441.97	0.00	974.45
		6200	STUDENT POP	3,896.17	4.04	0.00	0.00	3,900.21
		6300	TEACHER POP	3,496.74	108.20	0.00	0.00	3,604.94
		6400	S-CLUB JUICE	-33.21	4.04	0.00	0.00	-29.17
		6500	MAINTENANCE	6,666.05	317.86	0.00	0.00	6,983.91
		6600	MILK MACHINE - FCCLA	171.53	0.00	0.00	0.00	171.53
			G Totals:	21,043.13	3,984.39	2,806.61	382.56	22,603.47

Current Cash Balance

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From 10/01/2017 to 10/31/2017.

Site ID / Group ID	Site Name / Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
H	SALES							
		7000	HORTICULTURE	7,335.88	662.00	708.85	0.00	7,289.03
		7010	HOUSE CONSTRUCTION	3,454.51	0.00	0.00	0.00	3,454.51
		7020	HOUSE RENTAL	12,456.55	400.00	0.00	0.00	12,856.55
		7050	MANUFACTURING	0.00	0.00	0.00	0.00	0.00
		7150	BBB CLUB ACCOUNT	673.38	0.00	0.00	0.00	673.38
		7200	GBB CLUB ACCOUNT	628.68	0.00	0.00	0.00	628.68
		7215	BOYS GOLF CLUB ACCT.	894.04	0.00	0.00	0.00	894.04
		7225	GIRLS GOLF CLUB ACCOUNT	540.11	0.00	0.00	0.00	540.11
		7250	WRESTLING CLUB ACCOUNT	4,586.05	0.00	783.65	0.00	3,802.40
		7275	WRESTLING AIDS	695.71	0.00	0.00	0.00	695.71
		7300	BSOC CLUB ACCOUNT	-68.55	0.00	0.00	0.00	-68.55
		7325	GSOC CLUB ACCOUNT	2,780.38	0.00	0.00	0.00	2,780.38
		7350	G/B CROSS COUNTRY CLUB	2,087.38	0.00	0.00	0.00	2,087.38
		7400	FOOTBALL CLUB ACCOUNT	9,888.67	0.00	4,994.89	0.00	4,893.78
		7450	VOLLEYBALL CLUB ACCT.	8,003.30	199.90	1,789.95	0.00	6,413.25
		7500	SB CLUB ACCOUNT	4,811.90	149.63	4,110.67	0.00	850.86
		7550	STUDENT PURCHASES	199.47	0.00	0.00	0.00	199.47
		7600	TR. CLUB ACCT	1,799.25	336.91	0.00	0.00	2,136.16
			H Totals:	60,766.71	1,748.44	12,388.01	0.00	50,127.14
I	CLASSES							
		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	219.65	0.00	0.00	0.00	219.65
		8270	CLASS OF 2016	274.99	0.00	0.00	0.00	274.99
		8275	CLASS OF 2017	1,306.71	0.00	0.00	0.00	1,306.71
		8280	CLASS 2018	1,483.63	0.00	0.00	-900.00	583.63
		8285	CLASS OF 2019	3,564.37	123.75	0.00	-100.00	3,588.12
		8290	CLASS OF 2020	1,017.25	0.00	0.00	-100.00	917.25
		8295	CLASS OF 2021	0.00	0.00	0.00	-100.00	-100.00
			I Totals:	10,354.69	123.75	0.00	-1,200.00	9,278.44
J	YEARBOOK							
		8560	YEARBOOK	2,353.10	856.40	636.69	2,195.00	4,767.81
			J Totals:	2,353.10	856.40	636.69	2,195.00	4,767.81

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2017 to 10/31/2017.

Site ID / Group ID	Site Name / Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
K	MISCELLANEOUS							
		9000	STUDENT COUNCIL SCHOOL IMPROVMENT FUND	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	40,799.88	1,721.90	0.00	0.00	42,521.78
		9035	SIXPENSE	185.04	0.00	0.00	0.00	185.04
		9050	SCHS FELICITATIONS	492.14	0.00	0.00	0.00	492.14
		9075	KEY DEPOSITS & RENTAL FEES	2,387.25	336.00	0.00	0.00	2,723.25
		9100	BLOOD MOBILE	-9.71	0.00	0.00	0.00	-9.71
		9105	WELLNESS WARRIORS	392.99	0.00	0.00	0.00	392.99
		9115	LUNCH CARD	1,734.05	0.00	0.00	0.00	1,734.05
		9125	TMH	171.20	0.00	50.00	0.00	121.20
		9150	PRINCIPAL	1,649.27	52.00	389.32	-316.80	995.15
		9175	Technology Fee	24,107.78	56.00	0.00	0.00	24,163.78
			K Totals:	73,514.14	2,165.90	439.32	-316.80	74,923.92
L	SCHOLARSHIPS/MEMORIALS							
		9200	TOUR	176.57	0.00	0.00	0.00	176.57
		9500	JOHNSONS SILENT AUCTION	0.00	0.00	0.00	0.00	0.00
			L Totals:	176.57	0.00	0.00	0.00	176.57
			SCHUYL Totals:	378,631.51	41,422.14	75,942.55	0.00	344,111.10
			Report Totals:	378,631.51	41,422.14	75,942.55	0.00	344,111.10

REVENUE REPORT	2011-12	%	2012-13	%	2014-15	%	2015-16	%	2016-17	%	2017-18	%
September Total	**$2,972,868.38**	**18.07%**	**$3,243,881.77**	**18.78%**	**$3,689,300.73**	**17.69%**	**$3,777,399.57**	**18.11%**	**$3,834,741.76**	**18.89%**	**$4,269,068.23**	**21.30%**
Local/County	$2,365,384.97	26.82%	$2,721,553.23	27.36%	$2,959,876.38	25.25%	$3,296,850.19	25.42%	$3,244,512.16	24.10%	$3,616,567.87	24.80%
State	$552,137.62	8.10%	$486,165.87	8.34%	$581,961.52	8.41%	$406,284.76	7.95%	$405,292.50	8.03%	$318,484.56	8.39%
Federal	$54,732.30	6.97%	$35,044.21	2.12%	$147,462.83	6.66%	$74,077.43	2.66%	$184,795.20	10.34%	$334,015.80	20.00%
Other	$613.49	1.98%	$1,118.46	2.29%	$0.00	0.00%	$187.19	18719.00%	$141.90	14190.00%		0.00%
October Total	**$785,233.43**	**22.84%**	**$800,294.79**	**23.67%**	**$819,772.20**	**21.62%**	**$919,934.61**	**22.52%**	**$800,032.03**	**22.83%**	**$812,931.69**	**25.35%**
Local/County	$183,867.79	28.90%	$269,910.85	29.96%	$225,585.97	27.18%	$465,936.95	29.02%	$353,056.80	26.72%	$334,446.13	27.10%
State	$561,687.62	16.34%	$493,020.87	16.79%	$588,572.52	16.92%	$444,247.15	16.65%	$416,054.50	16.27%	$284,749.00	15.89%
Federal	$38,471.69	11.88%	$35,048.93	2.15%	$3,548.58	6.82%	$9,750.51	3.02%	$30,675.73	12.06%	$193,736.56	31.60%
Other	$1,206.33	5.87%	$2,314.14	1321.03%	$2,065.13	206513.00%	$0.00	18719.00%	$245.00	38690.00%		0.00%
November Total	**$729,594.34**	**27.28%**	**$681,651.52**	**27.53%**	**$704,918.79**	**25.00%**	**$841,237.42**	**26.56%**	**$934,567.57**	**27.44%**	**$0.00**	**25.35%**
Local/County	$118,026.85	30.24%	$95,304.63	31.10%	$98,109.77	28.01%	$115,861.20	29.91%	$158,699.52	27.90%		27.10%
State	$552,137.62	24.44%	$483,165.87	25.09%	$581,961.52	25.33%	$0.00	16.65%	$405,292.50	24.30%		15.89%
Federal	$59,129.73	19.41%	$97,466.14	5.03%	$24,291.13	7.92%	$723,064.57	29.03%	$370,575.55	32.80%		31.60%
Other	$300.14	6.84%	$5,714.88	1470.71%	$556.37	262150.00%	$2,311.65	249884.00%	$0.00	38690.00%		0.00%
December Total	**$890,744.44**	**32.69%**	**$862,123.68**	**32.13%**	**$894,606.37**	**29.29%**	**$1,243,678.07**	**32.52%**	**$863,838.51**	**31.69%**	**$0.00**	**25.35%**
Local/County	$98,406.54	31.35%	$272,803.54	33.03%	$226,629.75	29.95%	$307,081.16	32.28%	$266,290.80	29.88%		27.10%
State	$646,837.62	33.93%	$569,949.87	34.89%	$655,231.52	34.80%	$914,854.52	34.57%	$405,292.50	32.33%		15.89%
Federal	$142,948.83	37.62%	$3,417.77	5.03%	$7,379.81	8.25%	$14,668.35	29.55%	$192,255.21	43.56%		31.60%
Other	$2,551.45	15.07%	$15,952.50	1478.51%	$5,365.29	798679.00%	$7,074.04	957288.00%	$0.00	38690.00%		0.00%
January total	**$1,468,935.43**	**41.62%**	**$1,292,143.75**	**44.35%**	**$1,840,957.36**	**38.12%**	**$2,258,459.02**	**43.35%**	**$1,894,173.38**	**41.02%**	**$0.00**	**25.35%**
Local/County	$773,645.01	40.12%	$665,610.57	45.03%	$1,173,520.62	39.96%	$1,324,921.74	42.50%	$1,361,047.88	39.98%		27.10%
State	$647,367.62	43.43%	$572,198.87	44.67%	$655,231.52	44.27%	$931,190.66	52.80%	$522,738.50	42.68%		15.89%
Federal	$47,377.37	43.66%	$44,861.18	31.44%	$11,844.10	8.79%	$2,346.62	29.64%	$3,497.12	43.75%		31.60%
Other	$545.43	16.83%	$9,473.13	1479.20%	$361.12	834791.00%		957288.00%	$6,889.88	727678.00%		0.00%
February Total	**$1,156,853.11**	**48.65%**	**$1,220,138.54**	**50.96%**	**$1,728,208.84**	**46.41%**	**$852,443.43**	**47.44%**	**$1,182,532.68**	**46.85%**	**$0.00**	**25.35%**
Local/County	$283,067.17	43.33%	$252,933.44	47.52%	$255,338.86	42.14%	$262,178.17	44.52%	$285,384.80	42.10%		27.10%
State	$865,700.40	56.13%	$845,016.92	59.05%	$1,030,379.73	59.16%	$523,430.65	63.05%	$735,559.01	57.25%		15.89%
Federal	$7,882.60	44.67%	$3,615.29	32.15%	$442,490.25	28.78%	$66,834.61	32.04%	$161,430.75	52.79%		31.60%
Other	$202.94	17.48%	$118,572.89	1491.70%	$0.00	834791.00%		957288.00%	$158.12	743490.00%		0.00%
March total	**$1,089,119.94**	**55.27%**	**$1,555,657.68**	**57.22%**	**$1,211,095.78**	**52.21%**	**$1,513,121.85**	**54.70%**	**$876,612.25**	**51.17%**	**$0.00**	**25.35%**
Local/County	$419,165.91	48.08%	$452,827.33	50.76%	$425,766.41	45.77%	$485,798.34	48.27%	$343,463.17	44.65%		27.10%
State	$647,826.62	65.64%	$575,647.87	69.19%	$664,297.52	68.76%	$500,780.51	72.85%	$523,290.50	67.62%		15.89%
Federal	$22,003.40	47.47%	$526,637.48	43.25%	$120,632.85	34.23%	$515,712.32	50.59%	$9,786.44	53.33%		31.60%
Other	$124.01	17.88%	$545.00	1505.47%	$399.00	874691.00%	$10,830.68	2040356.00%	$72.14	750704.00%		0.00%
April Total	**$1,341,308.74**	**63.42%**	**$1,171,427.67**	**66.61%**	**$1,863,742.31**	**61.15%**	**$2,030,684.75**	**64.43%**	**$2,508,145.70**	**63.52%**	**$0.00**	**25.35%**
Local/County	$606,887.10	54.96%	$549,372.21	60.89%	$998,263.70	54.29%	$1,277,509.82	58.12%	$1,354,835.34	54.72%		27.10%
State	$650,143.62	75.18%	$534,523.87	79.01%	$684,985.53	78.66%	$509,797.76	82.83%	$530,337.50	78.12%		15.89%
Federal	$83,063.69	58.05%	$87,131.59	44.39%	$180,493.08	42.38%	$243,077.17	59.34%	$619,472.86	88.00%		31.60%
Other	$1,214.33	21.80%	$400.00	1544.67%	$0.00	874691.00%	$300.00	2070356.00%	$3,500.00	1100704.00%		0.00%
May Total	**$3,658,422.12**	**85.66%**	**$3,940,649.71**	**89.23%**	**$4,708,506.23**	**83.73%**	**$4,701,494.65**	**86.98%**	**$5,182,724.79**	**89.05%**	**$0.00**	**25.35%**
Local/County	$3,014,145.73	89.13%	$3,090,817.05	93.74%	$3,823,961.03	86.91%	$3,802,993.88	87.45%	$4,437,550.99	87.67%		27.10%
State	$640,348.62	84.57%	$723,278.87	88.85%	$663,745.52	88.25%	$556,121.29	93.72%	$516,629.50	88.35%		15.89%
Federal	$71.13	58.06%	$110,514.87	48.33%	$220,669.22	52.35%	$342,379.48	71.65%	$223,752.87	100.52%		31.60%
Other	$3,856.64	34.24%	$16,038.92	1656.09%	$130.46	887737.00%		2070356.00%	$4,791.43	1579847.00%		0.00%
June Total	**$1,185,589.05**	**92.87%**	**$1,127,680.84**	**95.75%**	**$1,148,776.66**	**89.24%**	**$1,493,688.04**	**94.14%**	**$1,400,905.70**	**95.95%**	**$0.00**	**25.35%**
Local/County	$247,284.43	91.94%	$490,950.58	96.91%	$300,080.50	89.47%	$863,965.74	94.11%	$577,183.40	91.96%		27.10%
State	$658,335.57	94.23%	$612,293.90	99.60%	$700,820.48	98.38%	$526,569.77	104.03%	$795,801.97	104.12%		15.89%
Federal	$252,507.08	90.24%	$23,735.41	60.45%	$146,450.68	58.97%	$102,986.09	75.36%	$27,920.33	102.08%		31.60%
Other	$27,461.97	122.83%	$700.95	1689.73%	$1,425.00	1030237.00%	$166.44	2087000.00%	$0.00	1579847.00%		0.00%
July Total	**$253,253.81**	**94.40%**	**$175,787.22**	**96.97%**	**$389,401.73**	**91.10%**	**$229,587.05**	**95.24%**	**$179,037.44**	**96.84%**	**$0.00**	**25.35%**
Local/County	$133,184.89	93.45%	$136,849.87	97.69%	$332,808.51	92.31%	$103,610.47	94.91%	$135,494.63	92.97%		27.10%
State	$6,125.00	94.32%	$0.00	99.71%	$35,084.52	98.89%	$0.00	104.03%	$0.00	104.12%		15.89%
Federal	$68,890.73	99.01%	$35,598.85	70.82%	$21,073.17	59.92%	$119,497.83	79.66%	$15,039.00	102.93%		31.60%
Other	$45,053.19	268.16%	$3,338.50	1697.46%	$435.53	1073790.00%	$6,478.75	2734875.00%	$28,503.81	4430228.00%		0.00%
August Total	**$497,051.31**	**97.43%**	**$587,272.25**	**99.50%**	**$617,773.93**	**94.07%**	**$1,249,431.71**	**101.23%**	**$314,415.70**	**98.38%**	**$0.00**	**25.35%**
Local/County	$243,922.95	96.21%	$310,399.36	101.29%	$377,791.04	95.53%	$830,622.55	101.31%	$130,881.70	93.94%		27.10%
State	$0.00	94.32%	$0.00	100.38%	$0.00	98.89%	$56,784.53	105.14%		104.12%		15.89%
Federal	$218,304.47	126.83%	$229,726.99	73.99%	$216,848.53	69.72%	$283,118.59	89.84%	$183,534.00	113.20%		31.60%
Other	$34,823.89	380.50%	$47,145.90	1697.69%	$23,134.36	3387226.00%	$78,906.04	10625479.00%		4430228.00%		0.00%
Total Received	**$16,028,974.10**	**97.43%**	**$16,658,709.42**	**99.50%**	**$19,617,060.93**	**94.07%**	**$21,111,160.17**	**101.23%**	**$19,971,727.51**	**98.38%**	**$5,081,999.92**	**25.35%**
Total Budgeted	**$16,452,447.00**		**$16,179,118.00**		**$20,854,313.00**		**$20,854,313.00**		**$20,299,773.00**		**$20,046,234.00**	
Local/County Budgeted	$8,821,000.00		$9,134,315.00		$11,721,501.00		$12,967,000.00		$13,464,451.00		$14,580,040.00	
State Budgeted	$6,815,626.00		$5,809,931.00		$6,919,305.00		$5,107,423.00		$5,048,400.00		$3,795,194.00	
Federal Budgeted	$784,821.00		$1,229,872.00		$2,213,506.00		$2,779,889.00		$1,786,921.00		$1,670,000.00	
Others Budgeted	$31,000.00		$5,000.00		$1.00		$1.00		$1.00		$1,000.00	
Over/Under	(423,472.90)	**-2.57%**	**479,591.42**	**-0.50%**	(1,237,252.07)	**-5.93%**	**256,847.17**	**1.23%**	(328,045.49)	**-1.62%**	(14,964,234.08)	**-74.65%**

EXPENDITURE REP	2011-12	%	2012-13	%	2014-15	%	2015-16	%	2016-17	%	2017-18	%
September Total	**$1,759,164.66**	**10.43%**	**$1,849,309.87**	**9.11%**	**$1,586,003.98**	**7.93%**	**$1,546,839.29**	**7.73%**	**$1,539,984.51**	**7.57%**	**$1,543,208.42**	**7.58%**
Payroll and Benefits	$1,109,493.87	8.20%	$1,227,892.31	8.75%	$1,293,637.93	7.79%	$1,254,278.80	7.56%	$1,406,961.65	8.15%	$1,463,973.67	8.15%
Accounts Payable	$649,670.79	19.49%	$621,417.56	10.83%	$292,366.05	8.60%	$292,560.49	8.60%	$133,022.86	4.31%	$79,234.75	3.31%
October Total	**$1,299,400.64**	**18.13%**	**$1,333,822.76**	**17.00%**	**$1,610,650.56**	**15.98%**	**$1,643,562.29**	**15.95%**	**$1,672,110.74**	**15.78%**	**$1,769,382.25**	**16.28%**
Payroll and Benefits	$1,091,566.40	16.26%	$1,143,367.18	16.79%	$1,258,567.43	15.37%	$1,308,199.96	15.44%	$1,373,032.01	16.10%	$1,411,494.27	16.02%
Accounts Payable	$207,834.24	25.73%	$190,455.58	17.97%	$352,083.13	18.95%	$335,362.33	18.47%	$299,078.73	14.00%	$357,887.98	18.24%
November Total	**$1,384,552.47**	**26.34%**	**$1,445,993.76**	**25.65%**	**$1,478,880.75**	**23.38%**	**$1,538,076.50**	**23.64%**	**$1,797,062.78**	**24.61%**	**$0.00**	**16.28%**
Payroll and Benefits	$1,093,862.55	24.34%	$1,150,477.61	24.96%	$1,271,292.91	23.03%	$1,306,456.33	23.31%	$1,357,595.11	23.97%		16.02%
Accounts Payable	$290,689.92	34.45%	$295,516.15	28.95%	$207,587.84	25.06%	$231,620.17	25.28%	$439,467.67	28.23%		18.24%
December Total	**$1,279,880.67**	**33.93%**	**$1,357,283.75**	**33.22%**	**$1,446,578.00**	**30.61%**	**$1,503,918.41**	**31.16%**	**$1,573,314.08**	**32.34%**	**$0.00**	**16.28%**
Payroll and Benefits	$1,098,299.05	32.46%	$1,148,765.66	33.04%	$1,244,464.16	30.53%	$1,293,460.90	31.10%	$1,352,358.36	31.80%		16.02%
Accounts Payable	$181,581.62	39.90%	$208,518.09	34.08%	$202,113.84	31.00%	$210,457.51	31.47%	$220,955.72	35.39%		18.24%
January total	**$1,247,065.16**	**41.32%**	**$1,264,922.47**	**40.61%**	**$1,416,599.92**	**37.69%**	**$1,478,112.93**	**38.55%**	**$1,575,058.75**	**40.08%**	**$0.00**	**16.28%**
Payroll and Benefits	$1,079,676.90	40.44%	$1,120,649.98	41.05%	$1,257,022.65	38.10%	$1,298,596.35	38.92%	$1,388,499.67	39.84%		16.02%
Accounts Payable	$167,388.26	44.92%	$144,272.49	38.48%	$159,577.27	35.70%	$179,516.58	36.75%	$186,559.08	41.43%		18.24%
February Total	**$1,295,196.27**	**49.00%**	**$1,311,064.49**	**48.51%**	**$1,618,399.15**	**45.79%**	**$1,526,340.07**	**46.18%**	**$1,596,272.75**	**47.93%**	**$0.00**	**16.28%**
Payroll and Benefits	$1,101,865.39	48.58%	$1,137,572.54	49.17%	$1,256,823.51	45.67%	$1,291,244.15	46.70%	$1,349,013.62	47.66%		16.02%
Accounts Payable	$193,330.88	50.72%	$173,491.95	45.37%	$361,575.64	46.33%	$235,095.92	43.67%	$247,259.13	49.44%		18.24%
March total	**$1,268,120.61**	**56.52%**	**$1,325,835.62**	**56.11%**	**$1,463,652.98**	**53.10%**	**$1,604,907.73**	**54.21%**	**$1,628,284.06**	**55.93%**	**$0.00**	**16.28%**
Payroll and Benefits	$1,101,146.24	56.71%	$1,153,519.72	57.33%	$1,290,767.24	53.45%	$1,333,219.78	54.73%	$1,385,812.13	55.68%		16.02%
Accounts Payable	$166,974.37	55.73%	$172,315.90	50.29%	$172,885.74	51.42%	$271,687.95	51.66%	$242,471.93	57.30%		18.24%
April Total	**$1,294,787.02**	**64.19%**	**$1,280,538.15**	**63.60%**	**$1,488,270.17**	**60.55%**	**$1,393,336.22**	**61.18%**	**$1,605,283.97**	**63.82%**	**$0.00**	**16.28%**
Payroll and Benefits	$1,106,418.33	64.89%	$1,130,521.26	65.38%	$1,261,959.40	61.05%	$1,295,557.89	62.54%	$1,349,987.19	63.50%		16.02%
Accounts Payable	$188,368.69	61.39%	$150,016.89	55.11%	$226,310.77	58.07%	$97,778.33	54.53%	$255,296.78	65.57%		18.24%
May Total	**$1,321,231.78**	**72.03%**	**$1,350,912.94**	**71.79%**	**$1,433,181.09**	**67.71%**	**$1,590,118.89**	**69.13%**	**$1,772,744.18**	**72.53%**	**$0.00**	**16.28%**
Payroll and Benefits	$1,112,271.54	73.10%	$1,159,091.91	73.51%	$1,266,060.96	68.68%	$1,288,718.16	70.30%	$1,328,667.38	71.20%		16.02%
Accounts Payable	$208,960.24	67.66%	$191,821.03	63.60%	$167,120.13	62.99%	$301,400.73	63.40%	$444,076.80	79.95%		18.24%
June Total	**$1,401,973.35**	**80.34%**	**$1,500,316.16**	**80.11%**	**$1,786,307.10**	**76.64%**	**$1,905,598.30**	**78.65%**	**$1,913,859.70**	**81.93%**	**$0.00**	**16.28%**
Payroll and Benefits	$1,081,601.05	81.09%	$1,147,558.00	81.61%	$1,281,344.42	76.40%	$1,310,032.08	78.19%	$1,363,166.89	79.10%		16.02%
Accounts Payable	$320,372.30	77.27%	$352,758.16	72.98%	$504,962.68	77.84%	$595,566.22	80.91%	$550,692.81	97.79%		18.24%
July Total	**$1,288,886.37**	**87.98%**	**$1,340,066.51**	**87.53%**	**$1,917,135.16**	**86.23%**	**$1,522,654.33**	**86.27%**	**$1,670,132.49**	**90.14%**	**$0.00**	**16.28%**
Payroll and Benefits	$1,039,447.31	88.77%	$1,119,731.82	89.54%	$1,259,810.39	83.99%	$1,306,272.91	86.06%	$1,366,690.15	87.01%		16.02%
Accounts Payable	$249,439.06	84.75%	$220,334.69	78.00%	$657,324.77	97.17%	$216,381.42	87.28%	$303,442.34	107.62%		18.24%
August Total	**$1,447,832.80**	**96.56%**	**$1,326,233.19**	**98.32%**	**$2,304,800.20**	**97.75%**	**$2,255,212.34**	**97.54%**	**$1,643,692.26**	**98.22%**	**$0.00**	**16.28%**
Payroll and Benefits	$1,082,327.56	96.77%	$1,188,034.58	97.82%	$1,253,854.19	91.54%	$1,327,324.79	94.06%	$1,335,378.74	94.75%		16.02%
Accounts Payable	$365,505.24	95.72%	$138,198.61	100.71%	$1,050,946.01	128.09%	$927,887.55	114.57%	$308,313.52	117.61%		18.24%
Total Expended	**$16,288,091.80**	**96.56%**	**$16,686,299.67**	**98.32%**	**$19,550,459.06**	**97.75%**	**$19,508,677.30**	**97.54%**	**$19,987,800.27**	**98.22%**	**$3,312,590.67**	**16.28%**
Total Budgeted	**$16,867,821.00**		**$17,290,444.00**		**$19,999,791.00**		**$19,999,791.00**		**$20,350,895.00**		**$20,350,895.00**	
Payroll and Benefits	$13,535,040.00		$14,135,441.00		$16,599,826.53		$16,599,826.53		$17,263,819.59		$17,954,372.37	
Accounts Payable	$3,332,781.00		$3,155,003.00		$3,399,964.47		$3,399,964.47		$3,087,075.41		$2,396,522.63	
Over/Under	(579,729.20)	**3.44%**	(604,144.33)	**1.68%**	(449,331.94)	**2.25%**	(491,113.70)	**2.46%**	(363,094.73)	**1.78%**	(17,038,304.33)	**83.72%**

2017-18 School Year

01	General Fund	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	SPED Expenditures	1,009,565.00	156,492.05	218,162.37											374,654.42	634,910.58	37.11%
	Non-SPED Expenditures	19,341,330.00	1,386,716.37	1,551,219.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,937,936.25	16,403,393.75	15.19%
	Total Expenditures	20,350,895.00	1,543,208.42	1,769,382.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,312,590.67	17,038,304.33	16.28%
	Total Receipts	20,046,234.00	4,269,068.23	812,931.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,081,999.92	14,964,234.08	25.35%
	Monthly Inter-Fund Loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	Cash Balance	**2,074,988.65**	**4,800,848.46**	**3,844,397.90**	**3,844,397.90**	**3,844,397.90**	**3,844,397.90**	**3,844,397.90**	**3,844,397.90**	**3,844,397.90**	**3,844,397.90**	**3,844,397.90**	**3,844,397.90**	**3,844,397.90**			
02	**Depreciation Fund**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	850,000.00	4,800.00	0.00											4,800.00	845,200.00	0.56%
	Receipts	157,467.00	161.30	174.31											335.61	157,131.39	0.21%
	Loan to General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**Outstanding**		
	Loan Repayment from GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Cash Balance	**658,260.92**	**653,622.22**	**653,796.53**	**653,796.53**	**653,796.53**	**653,796.53**	**653,796.53**	**653,796.53**	**653,796.53**	**653,796.53**	**653,796.53**	**653,796.53**	**653,796.53**			
03	**Employee Benefit**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	145,560.00	8,998.02	4,544.47											13,542.49	132,017.51	9.30%
	Receipts	85,641.00	25,469.17	5,470.17											30,939.34	54,701.66	36.13%
	Cash Balance	**60,601.99**	**77,073.14**	**77,998.84**	**77,998.84**	**77,998.84**	**77,998.84**	**77,998.84**	**77,998.84**	**77,998.84**	**77,998.84**	**77,998.84**	**77,998.84**	**77,998.84**			
04	**QCPUF**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	3,150,000.00	0.00	0.00											0.00	3,150,000.00	0.00%
	Receipts	712,719.00	112,403.66	9,913.45											122,317.11	590,401.89	17.16%
	Cash Balance	**2,769,624.79**	**2,882,028.45**	**2,891,941.90**	**2,891,941.90**	**2,891,941.90**	**2,891,941.90**	**2,891,941.90**	**2,891,941.90**	**2,891,941.90**	**2,891,941.90**	**2,891,941.90**	**2,891,941.90**	**2,891,941.90**			
05	**Activities**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	500,000.00	23,566.44	75,942.55											99,508.99	400,491.01	19.90%
	Receipts	509,000.00	48,842.10	41,422.14											90,264.24	418,735.76	17.73%
	Cash Balance	**353,355.85**	**378,631.51**	**344,111.10**	**344,111.10**	**344,111.10**	**344,111.10**	**344,111.10**	**344,111.10**	**344,111.10**	**344,111.10**	**344,111.10**	**344,111.10**	**344,111.10**			
06	**School Lunch**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	1,020,000.00	118,197.35	107,040.04											225,237.39	794,762.61	22.08%
	Receipts	1,033,000.00	90,040.36	123,694.88											213,735.24	819,264.76	20.69%
	Cash Balance	**129,157.30**	**101,000.31**	**117,655.15**	**117,655.15**	**117,655.15**	**117,655.15**	**117,655.15**	**117,655.15**	**117,655.15**	**117,655.15**	**117,655.15**	**117,655.15**	**117,655.15**			
07	**Bond**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	575,000.00	0.00	0.00											0.00	575,000.00	0.00%
	Receipts	501,092.00	101,012.24	16,266.75											117,278.99	383,813.01	23.40%
	Cash Balance	**594,802.94**	**695,815.18**	**712,081.93**	**712,081.93**	**712,081.93**	**712,081.93**	**712,081.93**	**712,081.93**	**712,081.93**	**712,081.93**	**712,081.93**	**712,081.93**	**712,081.93**			
08	**Special Building**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	1,075,000.00	14,760.99	208,633.25											223,394.24	851,605.76	20.78%
	Receipts	400,587.00	165,811.14	67,669.19											233,480.33	167,106.67	58.28%
	Loan Balance to Gen. Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**Outstanding**		
	Loan Repayment from GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Cash Balance	**532,719.31**	**683,769.46**	**542,805.40**	**542,805.40**	**542,805.40**	**542,805.40**	**542,805.40**	**542,805.40**	**542,805.40**	**542,805.40**	**542,805.40**	**542,805.40**	**542,805.40**			
09	**Student Fees**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	50,000.00	0.00	1,095.00											1,095.00	48,905.00	2.19%
	Receipts	36,000.00	5,302.00	4,188.00											9,490.00	26,510.00	26.36%
	Cash Balance	**45,464.60**	**50,766.60**	**53,859.60**	**53,859.60**	**53,859.60**	**53,859.60**	**53,859.60**	**53,859.60**	**53,859.60**	**53,859.60**	**53,859.60**	**53,859.60**	**53,859.60**			
00	**Cooperative Fund**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	150,000.00	3,846.57	8,551.96											12,398.53	137,601.47	8.27%
	Receipts	75,000.00	0.00	12,000.00											12,000.00	63,000.00	16.00%
	Cash Balance	**42,100.28**	**38,253.71**	**41,701.75**	**41,701.75**	**41,701.75**	**41,701.75**	**41,701.75**	**41,701.75**	**41,701.75**	**41,701.75**	**41,701.75**	**41,701.75**	**41,701.75**			
	Cash Balance	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Cash Balance	**7,261,076.63**	**10,361,809.04**	**9,280,350.10**	**9,280,350.10**	**9,280,350.10**	**9,280,350.10**	**9,280,350.10**	**9,280,350.10**	**9,280,350.10**	**9,280,350.10**	**9,280,350.10**	**9,280,350.10**	**9,280,350.10**			

2016-17 School Year

01	General Fund	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	SPED Expenditures	1,899,565.00	149,279.82	229,060.93	182,692.01	220,502.88	227,822.16	227,187.03	237,537.91	205,416.09	204,682.43	208,501.38	148,543.46	143,305.77	2,384,531.87	(484,966.87)	125.53%
	Non-SPED Expenditures	18,451,330.00	1,390,704.69	1,443,049.81	1,614,370.77	1,352,811.20	1,347,236.59	1,369,085.72	1,390,746.15	1,399,867.88	1,568,061.75	1,705,358.32	1,521,589.03	1,813,458.81	17,916,340.72	534,989.28	97.10%
	Total Expenditures	20,350,895.00	1,539,984.51	1,672,110.74	1,797,062.78	1,573,314.08	1,575,058.75	1,596,272.75	1,628,284.06	1,605,283.97	1,772,744.18	1,913,859.70	1,670,132.49	1,956,764.58	20,300,872.59	50,022.41	99.75%
	Total Receipts	20,299,773.00	3,834,741.76	800,032.03	934,567.57	863,838.51	1,894,173.38	1,182,532.68	876,612.25	2,508,145.70	5,182,724.79	1,400,905.70	179,037.44	859,169.41	20,516,481.22	(216,708.22)	101.07%
	Monthly Inter-Fund Loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	Cash Balance	**1,859,380.02**	**4,154,137.27**	**3,282,058.56**	**2,419,563.35**	**1,710,087.78**	**2,029,202.41**	**1,615,462.34**	**863,790.53**	**1,766,652.26**	**5,176,632.87**	**4,663,678.87**	**3,172,583.82**	**2,074,988.65**			

02	Depreciation Fund	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	850,000.00	111,251.00	6,315.00	0.00	0.00	0.00				44,829.00	191,940.00	4,800.00	14,720.00	373,855.00	476,145.00	43.98%
	Receipts	350,884.00	219.78	195.48	241.98	193.79	211.91	237.51	210.92	195.23	283.19	1,174.74	125.50	100,193.23	103,483.26	247,400.74	29.49%
	Loan to General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**Outstanding**		
	Loan Repayment from GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Cash Balance	**928,632.66**	**817,601.44**	**811,481.92**	**811,723.90**	**811,917.69**	**812,129.60**	**812,367.11**	**812,578.03**	**812,773.26**	**768,227.45**	**577,462.19**	**572,787.69**	**658,260.92**			

03	Employee Benefit	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	145,560.00	16,314.15	9,970.41	7,519.57	6,073.04	7,497.26	6,550.23	6,543.95	14,166.21	9,054.87	7,960.31	8,702.71	11,948.02	112,300.73	33,259.27	77.15%
	Receipts	114,841.00	42,936.66	6,938.33	6,613.35	6,604.99	6,605.05	6,613.32	6,605.06	6,604.95	6,613.16	6,604.95	6,605.06	6,613.33	115,958.21	(1,117.21)	100.97%
	Cash Balance	**56,944.51**	**83,567.02**	**80,534.94**	**79,628.72**	**80,160.67**	**79,268.46**	**79,331.55**	**79,392.66**	**71,831.40**	**69,389.69**	**68,034.33**	**65,936.68**	**60,601.99**			

04	QCPUF	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	3,150,000.00	0.00			119,710.00	0.00					119,210.00			238,920.00	2,911,080.00	7.58%
	Receipts	612,417.00	130,322.37	13,186.76	116,418.43	7,983.51	41,964.38	7,878.40	10,275.26	41,490.65	249,253.67	17,189.44	3,460.53	20,354.11	659,777.51	(47,360.51)	107.73%
	Cash Balance	**2,348,767.28**	**2,479,089.65**	**2,492,276.41**	**2,608,694.84**	**2,496,968.35**	**2,538,932.73**	**2,546,811.13**	**2,557,086.39**	**2,598,577.04**	**2,847,830.71**	**2,745,810.15**	**2,749,270.68**	**2,769,624.79**			

05	Activities	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	500,000.00	51,171.90	39,935.34	38,319.17	37,937.55	20,967.03	21,512.32	37,906.35	93,702.87	41,717.96	17,943.81	14,538.63	29,143.71	444,796.64	55,203.36	88.96%
	Receipts	313,292.00	35,839.92	47,767.80	51,956.96	47,601.57	30,394.00	32,801.95	36,109.25	38,750.44	98,144.99	19,225.63	9,707.27	61,127.77	509,427.55	(196,135.55)	162.60%
	Cash Balance	**288,724.94**	**273,392.96**	**281,225.42**	**294,863.21**	**304,527.23**	**313,954.20**	**325,243.83**	**323,446.73**	**268,494.30**	**324,921.33**	**326,203.15**	**321,371.79**	**353,355.85**			

06	School Lunch	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	1,027,000.00	95,021.76	103,716.09	103,174.26	105,512.81	87,007.37	86,870.52	106,810.77	98,876.84	75,665.72	60,539.27	41,803.65	41,615.14	1,006,614.20	20,385.80	98.02%
	Receipts	940,446.00	80,600.11	117,868.01	109,973.95	112,089.62	96,073.17	109,852.33	106,134.03	113,916.05	144,111.62	198.50	16,943.34	26,186.16	1,033,946.89	(93,500.89)	109.94%
	Cash Balance	**101,824.61**	**87,402.96**	**101,554.88**	**108,354.57**	**114,931.38**	**123,997.18**	**146,978.99**	**146,302.25**	**161,341.46**	**229,787.36**	**169,446.59**	**144,586.28**	**129,157.30**			

07	Bond	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	575,000.00	0.00			378,433.75	0.00					62,752.50			441,186.25	133,813.75	76.73%
	Receipts	401,965.00	120,832.73	14,494.56	10,802.43	8,222.41	35,924.23	9,982.69	11,812.44	38,518.98	133,475.61	14,253.26	11,241.45	19,759.60	429,320.39	(27,355.39)	106.81%
	Cash Balance	**606,668.80**	**727,501.53**	**741,996.09**	**752,798.52**	**382,587.18**	**418,511.41**	**428,494.10**	**440,306.54**	**478,825.52**	**612,301.13**	**563,801.89**	**575,043.34**	**594,802.94**			

08	Special Building	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	1,875,000.00	294,683.97	56,709.26	26,709.02	7,763.40	94,198.11	247,958.55	159,797.50	22,918.00	37,877.11	75,527.99	160,355.96	384,911.50	1,569,410.37	305,589.63	83.70%
	Receipts	598,435.00	172,511.84	16,927.56	6,639.40	10,874.40	61,288.22	85,767.07	14,232.90	60,643.68	204,292.21	24,621.18	74,256.60	29,288.87	761,343.93	(162,908.93)	127.22%
	Loan Balance to Gen. Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**Outstanding**		
	Loan Repayment from GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Cash Balance	**1,340,785.75**	**1,218,613.62**	**1,178,831.92**	**1,158,762.30**	**1,161,873.30**	**1,128,963.41**	**966,771.93**	**821,207.33**	**858,933.01**	**1,025,348.11**	**974,441.30**	**888,341.94**	**532,719.31**			

09	Student Fees	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	50,000.00	0.00	3,357.88	2,668.63	1,773.82	871.21	856.57	1,151.44	1,869.64	1,603.10	950.96	1,795.35	2,698.60	19,597.20	30,402.80	39.19%
	Receipts	16,879.00	7,906.00	3,617.00	2,209.00	376.75	1,220.55	1,461.00	983.59	5,076.00	5,326.72	0.00		7,897.00	36,073.61	(19,194.61)	213.72%
	Cash Balance	**28,988.19**	**36,894.19**	**37,153.31**	**36,693.68**	**35,296.61**	**35,645.95**	**36,250.38**	**36,082.53**	**39,288.89**	**43,012.51**	**42,061.55**	**40,266.20**	**45,464.60**			

00	Cooperative Fund	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	150,000.00	6,594.89	4,204.21	4,972.09	5,699.53	4,975.64	4,977.39	4,977.10	4,980.00	4,977.28	6,303.90	4,602.34	4,594.94	61,859.31	88,140.69	41.24%
	Receipts	50,000.00	0.00	4,000.00	10,530.00	4,000.00	9,600.00	11,951.86	4,013.75	7,357.45	8,670.33	10,714.90	4,000.00	0.00	74,838.29	(24,838.29)	149.68%
	Cash Balance	**29,121.30**	**22,526.41**	**22,322.20**	**27,880.11**	**26,180.58**	**30,804.94**	**37,779.41**	**36,816.06**	**39,193.51**	**42,886.56**	**47,297.56**	**46,695.22**	**42,100.28**			

	Cash Balance	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Cash Balance	**7,589,838.06**	**9,900,727.05**	**9,029,435.65**	**8,298,963.20**	**7,124,530.77**	**7,511,410.29**	**6,995,490.77**	**6,117,009.05**	**7,095,910.65**	**11,140,337.72**	**10,178,237.58**	**8,576,883.64**	**7,261,076.63**			

SCHUYLER COMMUNITY SCHOOLS
Treasurer's Report
Fiscal Year 2018

GENERAL FUND	Oct-17	YTD 2017-18
Beginning Cash Balance	**4,724,614.92**	**1,998,755.11**
Receipts:		
Colfax county Local District Tax	209,336.99	3,472,578.51
Butler county Local District Tax	124,090.05	476,956.18
Interest	961.44	1,421.66
License Fees		0.00
Rent of Facility		0.00
Curriculum Receipts		0.00
Other Local Receipts		0.00
ESU Receipts		0.00
State Aid	274,019.00	548,038.00
Special Education		0.00
SPED Transportation		0.00
State Apportionment		0.00
Distant Ed Incentive		0.00
Six Pence		44,465.56
Other State Receipts		0.00
High Ability Learner	10,730.00	10,730.00
Title 1 Part A		0.00
Title I part B		0.00
Title I, SIG		0.00
Title II, Part A - Staff		0.00
Title IIA - ESU consortium		0.00
Title II, Part A - consortium		0.00
SPED IDEA Base		92,631.00
SPED Preschool		0.00
SPED IDEA, Part B Enroll		234,568.00
SPED Ed IDEA CEIS	58,664.00	58,664.00
SPED non public		3,816.00
Medicaid in the Public Schools - MIPS		3,000.80
NASB MEDICAID Reimbursements		0.00
Carl Perkins Fund		0.00
E-Rate Reimbursement	24,949.20	24,949.20
Migrant		0.00
Title III	34,359.00	34,359.00
Title III Immigrant		0.00
21st Century Grant	75,764.36	75,764.36
EducationQuest Grant		0.00
Buffett Foundation		0.00
Scott Foundation Grant - Child Well Being		0.00
Insurance Adjustments		0.00
Sale of Property		0.00
Other Non Revenue		0.00
Transfers in		0.00
Total Receipts	**812,874.04**	**5,081,942.27**
Non-program Receipts		
Non-program Receipts		0.00
Lunch & Coop Fund Reimbursements	26,765.62	50,535.06
Subtotal	**26,765.62**	**50,535.06**
Transfers from CD		
Transfers IN/OUT Money Market Accounts		2,000,000.00
Total Receipts & Transfers	**839,639.66**	**7,132,477.33**

General Fund Cash	**5,564,254.58**	**9,131,232.44**
General Fund Disbursements	-1,769,382.25	-3,312,590.67
Transfers In/Out Money Market Accounts	-26,765.62	-2,050,535.06
Prior Period Adjustment (Voided Checks)		
Total Disbursements	**-1,796,147.87**	**-5,363,125.73**
Ending Book Balance	**3,768,106.71**	**3,768,106.71**
INVESTMENT ACCOUNTS BALANCES:		
GENERAL FUND CD's (BALANCE CARRIED FORWARD)		**76,233.54**
CD Cashed out		**0.00**
Interest on CD	**57.65**	**57.65**
Total CD BALANCE	**76,291.19**	**76,291.19**
TOTAL GENERAL FUND CASH BALANCE	**3,844,397.90**	**3,844,397.90**
SPECIAL BUILDING FUND		
Beginning Cash Balance	**683,769.46**	**532,719.31**
Colfax County Tax Collection	7,699.39	157,028.92
Butler County Tax Collection	5,693.41	21,994.76
School Project Support Donations		0.00
Sale of Property		0.00
Interest	159.95	306.37
REC building Project	116.44	150.28
Sale of Property	44,000.00	44,000.00
Non-revenue receipts		0.00
Total before non-program receipts	**57,669.19**	**223,480.33**
Non-program Receipts/transfers	10,000.00	10,000.00
Total Monthly Receipts	**67,669.19**	**233,480.33**
Cashed CD's	**0.00**	0.00
Total Building Fund Cash	**751,438.65**	**766,199.64**
Disbursements & Transfers:		
Total Expenditures	(198633.25)	(213394.24)
Non-program Expenditures	(10000.00)	(10000.00)
Total Disbursements	**(208,633.25)**	**(223,394.24)**
Ending Balance	**542,805.40**	**542,805.40**
Special Building Fund Investment Accounts		
CD's Beginning Balance (58367, 800012316, 800012316)		**0.00**
CD's Purchased		0.00
CD's Purchased with Bond Dollars		0.00
Interest on CD		0.00
Total Special Building Fund Investments		**0.00**
Total Special Building Fund	**542,805.40**	**542,805.40**
BOND FUND ACCOUNT		
Beginning Balance Pinnacle Bank	**695,815.18**	**594,802.94**
New Bond K-3 2007 tax collections	16,205.12	117,167.20
Interest	61.63	111.79
		0.00
Total	**16,266.75**	**117,278.99**
Bond Payment		0.00
Expenditures		**0.00**

Balance 2007 bonds	**712,081.93**	**712,081.93**
Beginning Balance - County Treasurer		**0.00**
Old Bond - WW 1993 - Held by Colfax Co Treasurer		0.00
Transfers		0.00
Total Old Bond Balance		**0.00**
Beatrice Bank Holding funds		**0.00**
Total Bond Fund Balance	**712,081.93**	**712,081.93**
DEPRECIATION FUND SAVINGS		
Beginning Balance Checking accounts	**568,066.81**	**572,705.51**
Receipts		0.00
Interest on Money Market Account	96.92	258.22
Total	**568,163.73**	**572,963.73**
Disbursements		-4,800.00
Transfers		0.00
Ending Balance Cash account/Money Market Ac	**568,163.73**	**568,163.73**
DEPRECIATION FUND INVESTMENTS:		
Beginning Balance (800011254, 800012522, 583	**85,555.41**	**85,555.41**
CD's		**0.00**
Interest	77.39	**77.39**
Ending Balance Investments	**85,632.80**	**85,632.80**
Total Depreciation Funds	**653,796.53**	**653,796.53**
QUALIFIED CAPTIAL PURPOSE BONDS		
Beginning balance	**2,882,028.37**	**2,769,624.71**
PINNACLE BANK (initial deposit+interest)		
Colfax County Tax Collections	5,191.08	105,827.11
Butler County Tax Collections	3,836.81	14,822.57
Interest & Transfers	885.56	1,667.43
US Treasury Receipts		0.00
Total Monthly Receipts	**9,913.45**	122,317.11
Transfers		
Payments/Transfer of interest	**0.00**	0.00
Disbursements		
Fund Balance	**2,891,941.82**	**2,891,941.82**
EMPLOYEE BENEFITS FUND		
Beginning Balance	**63,801.72**	**47,330.57**
Deposits	5,470.17	30,939.34
Total Revenue	**69,271.89**	**78,269.91**
Disbursements & Transfers:	-4,544.47	-13,542.49
Ending Balance	**64,727.42**	**64,727.42**
EMPLOYEE BENEFITS FUND INVESTMENTS:		
Beginning Balance (800010018; 55375)	**13,271.42**	**13,271.42**
SCS CD's		0.00
Ending Balance	**13,271.42**	**13,271.42**
Total Employee Benefits Funds Investments	13,271.42	13,271.42
Total Employee Benefits Funds	**77,998.84**	**77,998.84**

SCS STUDENT FEES		
Beginning Balance	**50,766.60**	**45,464.60**
Receipts	4,188.00	9,490.00
Total	**54,954.60**	**54,954.60**
Disbursements	-1,095.00	-1,095.00
Ending Balance	**53,859.60**	**53,859.60**

SCS ACTIVITY FUND		
Beginning Balance	**378,631.51**	**353,355.85**
Receipts	41,422.14	90,264.24
Total	**420,053.65**	**443,620.09**
Disbursements	-75,942.55	-99,508.99
Ending Balance	**344,111.10**	**344,111.10**

Lunch Fund		
Beginning Balance Checking accounts	**101,000.31**	**129,157.30**
Receipts	123,684.38	213,712.55
Interest	10.50	22.69
non-program receipts		0.00
Total Cash	**224,695.19**	**342,892.54**
Disbursements	-107,040.04	-225,237.39
non-program expenses		0.00
Total Expenditures	-107,040.04	-225,237.39
Total Lunch Funds	**117,655.15**	**117,655.15**

SCS COOPERATIVE FUND		
Beginning Balance	**38,253.71**	**42,100.28**
Receipts	12,000.00	12,000.00
Total	**50,253.71**	**54,100.28**
Disbursements	-8,551.96	-12,398.53
Ending Balance	**41,701.75**	**41,701.75**

Submitted By:

Charles P. Misek, Treasurer

SCHUYLER COMMUNITY SCHOOLS

Revenue Summary Report

FY 2018

For the Month of October 2017

Account	BUDGET 2017-18	Oct-17	2017-18 YTD TOTALS	Percent Collected
Tax Collections	12,787,348.00	333,427.04	3,949,534.69	30.89%
Tuition Rec'd Other Districts	-		-	0.00%
Interest earned on Local Receipts	1,000.00	1,019.09	1,479.31	147.93%
CD Interest	17,500.00		-	0.00%
License Fee	3,500.00		-	-
Community Service Activities	3,000.00		-	-
Other Local Receipts	19,118.00		-	0.00%
ESU Receipts	2,000.00		-	0.00%
State Aid	4,052,925.00	274,019.00	548,038.00	13.52%
Sp Ed Programs	558,000.00		-	0.00%
Sp Ed Transportation	4,000.00		-	0.00%
State Apportionment	261,975.00		-	0.00%
Other State/Distance Learning Education			-	
High Ability Learner	6,500.00	10,730.00	10,730.00	165.08%
Six Pence	135,000.00		44,465.56	32.94%
Other State	5,000.00		-	0.00%
Title I, Part A	200,000.00		-	0.00%
Title I, part B	400,000.00		-	0.00%
Title I - School Improvement Grant	886,985.00		-	0.00%
Title IIA	40,000.00		-	0.00%
Title IIA, ESU7 Consortium	-		-	0.00%
IDEA, to age 5	82,576.00		92,631.00	0.00%
Sp Ed - Base	250,000.00		-	0.00%
Sp Ed-Part B Funds Enrollment	47,595.00		234,568.00	492.84%
Sp Ed - CEIS	45,000.00	58,664.00	58,664.00	130.36%
Sp Ed - Non public			3,816.00	0.00%
Medicaid in Public schools	10,000.00		3,000.80	0.00%
NASB NEBMAC MEDICAID	40,000.00		-	0.00%
Carl Perkins	5,000.00		-	0.00%
E-Rate Reimbursement	57,000.00	24,949.20	24,949.20	43.77%
Migrant	-		-	
Title III	80,000.00	34,359.00	34,359.00	42.95%
Title III Immigrant	5,000.00		-	0.00%
21st Century Grant	293,750.00	75,764.36	75,764.36	0.00%
Save the Children Buffett Foundation			-	
Education Quest	-		-	0.00%
Scott Grant - Child Well Being			-	
Debt Services			-	0.00%
Insurance Adjustments	-		-	0.00%
Sale of Property	-		-	0.00%
Other Non Revenue Receipts			-	0.00%
Total Program Receipts	**20,299,772.00**	**812,931.69**	**5,081,999.92**	25.03%
Non Program Receipts				
Non Program Receipts	-			
Lunch, Coop Payroll or Reimb	-	26,765.62	50,535.06	
	-			
Total Receipts	**20,299,772.00**	**839,697.31**	**5,132,534.98**	

Total Budgeted Beginning Cash	2,626,123.00			
Total Resources Available	**22,925,895.00**			
Audit adjustments				
OTHER FUND RECEIPTS				
Depreciation Fund Receipts	382,792.00	174.31	335.61	
Employee Benefits Fund Receipts	110,159.00	5,470.17	30,939.34	28.09%
Qualified Capital Purpose Fund	716,047.00	9,913.45	122,317.11	17.08%
Activities Fund Receipts	295,183.00	41,422.14	90,264.24	30.58%
Lunch Fund Receipts	945,654.00	123,694.88	213,735.24	22.60%
Bond Fund	501,051.00	16,266.75	117,278.99	23.41%
Special Bldg Fund	568,682.00	57,669.19	223,480.33	39.30%
Cooperative Fund	150,000.00	12,000.00	12,000.00	8.00%
Student Fee Receipts	18,366.00	4,188.00	9,490.00	51.67%
TOTAL OTHER FUND RECEIPTS	**3,687,934.00**	**270,798.89**	**819,840.86**	
Beginning Balances	4,584,626.00			
TOTAL SCS FUND RECEIPTS	***31,198,455.00***	**1,110,496.20**	**5,952,375.84**	
Transfer				
General Fund	-		2,000,000.00	
Depreciation Fund			-	
Employee Benefits			-	
Qualified Capital Purpose Fund			-	
Activity Fund			-	
Lunch Fund			-	
Bond Fund			-	
Special Building Fund		10,000.00	10,000.00	
Cooperative Fund				
Student Fees Fund			-	
TOTAL TRANSFERS		**10,000.00**	**2,010,000.00**	
TOTAL SCS RECEIPTS WITH TRANSFERS		**1,120,496.20**	**7,962,375.84**	

SCHUYLER COMMUNITY SCHOOLS
EXPENDITURE SUMMARY
FISCAL YEAR 2018
Monthly Expenditures

Account	2017-18 Budget	Oct-17	YTD 2017-18	Percent 2017-18
Regular Instructional Programs	11,712,000.00	946,004.80	1,838,137.50	15.69%
Special Education Instructional Programs	1,007,005.00	211,998.71	363,151.34	36.06%
Support Services-Pupils	899,000.00	59,329.49	107,740.61	11.98%
Support Services-Staff	612,415.00	47,611.63	94,260.18	15.39%
General Administration	477,640.00	42,531.10	77,144.39	20.02%
Office Of The Principal	801,059.00	77,721.04	160,377.43	16.61%
Support Services-Business	134,800.00	15,463.31	22,386.68	16.61%
Vehicle Acquisition & Maintenance	36,400.00	2,301.19	2,720.04	7.47%
Support Services-Maintenance & Operation	1,619,256.00	186,849.87	314,422.60	19.42%
Support Services-Pupil Transportation	71,320.00	6,209.85	9,871.83	13.84%
Community Services	40,000.00	5,305.18	10,928.40	27.32%
State Categorical Programs	385,400.00	22,155.26	43,526.26	11.29%
Federal Programs	2,180,100.00	145,900.82	267,923.41	12.29%
Debt Service	232,500.00	-	-	0.00%
Summer School	42,000.00	-	-	0.00%
Transfers	100,000.00	-	-	0.00%
Total Program Expenditures	**20,350,895.00**	**1,769,382.25**	**3,312,590.67**	**16.28%**
Non Prog. Expenditures - Misc			-	
Non Prog. Expenditures - Lunch & Coop		26,765.62	50,535.06	
Total Expenditures	**20,350,895.00**	**1,796,147.87**	**3,363,125.73**	
Budgeted Cash Reserve	2,575,000.00			
Total Requirements	**22,925,895.00**	**1,796,147.87**	**3,363,125.73**	
OTHER FUND DISBURSEMENTS				
Depreciation Fund Disbursements	850,000.00	-	4,800.00	0.56%
Employee Benefits Fund Disbursements	145,560.00	4,544.47	13,542.49	9.30%
Qualified Capital Purpose Fund	3,150,000.00	-	-	0.00%
Activities Fund Disbursements	500,000.00	75,942.55	99,508.99	19.90%
Lunch Fund Disbursements	1,020,000.00	107,040.04	225,237.39	22.08%
Bond Fund	575,000.00	-	-	0.00%
Special Bldg Fund Disbursements	1,075,000.00	198,633.25	213,394.24	19.85%
Cooperative	150,000.00	8,551.96	12,398.53	8.27%
Student Fee Disbursements	50,000.00	1,095.00	1,095.00	2.19%
	7,515,560.00	395,807.27	569,976.64	7.58%
Other fund Cash Reserves	815,000.00			
TOTAL DISTRICT'S DISBURSEMENTS	**31,256,455.00**	**2,191,955.14**	**3,933,102.37**	
Transfer funds				
General Fund			2,000,000.00	
Depreciation Fund			-	
Employee Benefits			-	
Qualified Capital Purpose Fund			-	
Activity Fund			-	
Lunch Fund Transfers			-	
Bond Fund			-	
Special Building Fund		10,000.00	10,000.00	
Cooperative Fund			-	
Student Fees Fund			-	
Transfer funds		**10,000.00**	**2,010,000.00**	
TOTAL DISTRICT EXPENDITURES		**2,201,955.14**	**5,943,102.37**	

SCHUYLER COMMUNITY SCHOOLS
LUNCH PROGRAM
BUDGET TO ACTUAL
FISCAL YEAR 2018

Receipts:	**Budget 2017-2018**	**October 2017**	**YTD Actual 2017-2018**	**% of Budget**
Sale of Meals	100000.00	17938.71	36007.62	36.01%
Interest	20.00	10.50	22.69	113.45%
State Reimbursement	5000.00		0.00	0.00%
Federal Reimbursement	785822.70	105745.67	177704.93	22.61%
Other Non-Revenue Income	0.00		0.00	
Transfer	0.00		0.00	
Non-program receipts	0.00		0.00	0.00%
Total Receipts	**890842.70**	**123694.88**	**213735.24**	**23.99%**
Beginning Cash	129157.30			
Transfer between accts				
Total Receipts & Beg. Cash	**1020000.00**			
Expenditures				
Regular Salaries	375000.00	25536.57	47725.59	12.73%
Substitute Salaries	10000.00	274.30	602.70	6.03%
Employee Benefits	150000.00	12790.44	25500.90	17.00%
Contracted Services	1000.00	74.52	187.19	18.72%
Gas & Van Service	1000.00	58.21	233.16	23.32%
Food	450000.00	58170.80	134970.06	29.99%
Supplies & Materials	23000.00	3715.19	9335.19	40.59%
Equipment	8000.00	5954.76	5954.76	0.00%
Miscellaneous	2000.00	465.25	727.84	36.39%
Non-program Expenditures	0.00		0.00	0.00%
Total Expenditures	**1020000.00**	**107040.04**	**225237.39**	**22.08%**
Necessary Cash Reserves	**0.00**			
TOTAL REQUIREMENTS	**1020000.00**			
Transfers back between accts				
Revenue over Expenses		**16,654.84**	**(11,502.15)**	

KAREL AND SECKMAN
ATTORNEYS AT LAW
1109 C STREET
P.O. BOX 466
SCHUYLER, NEBRASKA 68661

TELEPHONE (402) 352-5118
FAX (402) 352-2027

LARRY J. KAREL
RICHARD T. SECKMAN

November 8, 2017

Schuyler Community Schools
Attention: Dan Hoesing, Superintendent
401 Adam Street
Schuyler, NE 68661

Re: City of Schuyler
Perpetual Easement
Parking Lot Driveway/Greenhouse

Dear Dan:

The City Council approved the Perpetual Easement at its meeting on November 7, 2017, and enclosed please find the original Perpetual Easement signed by David Reinecke, as Mayor, and Lora Johnson, as City Clerk, and which I have notarized.

You will need to have this matter placed as an agenda item and have it approved, and then you will need your President, Richard Brabec, sign and this document will need to be notarized as well. Return the original to me and I will see that it is recorded. I will need all four original pages returned to me. Thank you very much.

Very truly yours,

Richard T. Seckman
Attorney at Law

RTS:lf
Enclosure

Return to: Richard T. Seckman
Karel & Seckman
1109 C Street
P.O. Box 466
Schuyler, NE 68661

PERPETUAL EASEMENT

COMES NOW, City of Schuyler, Nebraska, a Nebraska Municipal Corporation, Grantor, who does hereby devise, grant and convey unto Schuyler Community Schools, a/k/a Colfax County School District No. 123, Colfax County, Nebraska, Grantee, its successors and assigns, the right and easement upon real estate hereinafter described, to-wit:

> That part of the Southeast Quarter Section 15, Township 17 North, Range 3 East of the 6th P.M., Colfax County, Nebraska, described as follows: Commencing at a chiseled "X" at the intersection of the centerline of Adams Street and the centerline of West 4th Street; thence South 00°17'57" West (assumed bearings) for 214.50 feet on the centerline of said Adams Street to the projected south property line of the Schuyler Community School; thence North 89°58'49" West for 30.00 feet on said projected south property line to the west right of way line of said Adams Street and the true point of beginning; thence South 00°17'57" West for 181.38 feet on said west right of way line; thence North 89°42'03" West for 37.31 feet; thence along a curve to the left (having a radius of 172.66 feet and a long chord bearing North 43°08'58" West for 147.72 feet) for an arc length of 152.64 feet; thence along a curve to the left (having a radius of 214.92 feet and a long chord bearing North 72°04'23" West for 63.94 feet) for an arc length of 64.17 feet; thence North 00°15'30" East for 53.80 feet to the south line of the Schuyler Community School property; thence South 89°58'49" East for 199.88 feet to the point of beginning. Contains 21,826 square feet; see attached Easement Exhibit;

an easement for the purpose of ingress and egress to a certain parking lot located on Grantee's property and also for use and location of a greenhouse/nursery structure and area used for school instructional purposes.

Grantee, their successors and assigns, shall have all obligations to maintain the easement area including repairs, maintenance and snow removal and lawn care.

The Grantee, and its successors and assigns, shall have all responsibility and liability for the use of the property within the easement area and shall hold harmless the Grantor from any and all liability and expenses associated with the use of the property, except for such use as may exist or hereinafter be used by Grantor for its utilities. Further, Grantor shall be listed as an additional insured on a certificate of insurance obtained by Grantee at Grantee's expense, of at least $500,000.00 for liability insurance protecting the interest of the Grantor for so long as this easement shall be in existence. Grantee shall provide proof of such insurance upon Grantor's request.

This easement shall run with the land and inure to the benefit of the Grantee, and its successors and assigns to benefit Grantee's property as described herein.

IN WITNESS WHEREOF, the parties hereto have set their hand this 7th day of November, 2017.

City of Schuyler, Nebraska,
a Municipal Corporation

By: David F. Reinecke
David F. Reinecke, Mayor

Schuyler Community Schools, a/k/a Colfax County School District No. 123, Colfax County, Nebraska

By: _____
Richard Brabec
President of School Board

Attest:
Lora L. Johnson, Schuyler City Clerk

STATE OF NEBRASKA,)
)SS.
COUNTY OF COLFAX.)

The foregoing instrument was acknowledged before me this 7th day of November, 2017, by David F. Reinecke, Mayor, and Lora L. Johnson, City Clerk, on behalf of the City of Schuyler, Nebraska, a Nebraska Municipal Corporation, Grantor.

GENERAL NOTARY - State of Nebraska
RICHARD T. SECKMAN
My Comm. Exp. October 8, 2021

Notary Public

STATE OF NEBRASKA,)
)SS.
COUNTY OF COLFAX.)

The foregoing instrument was acknowledged before me this ____ day of _____, 2017, by Richard Brabec, President of the School Board, on behalf of Schuyler Community Schools, a/k/a Colfax County School District No. 123, Colfax County, Nebraska, Grantee.

_____
Notary Public

EASEMENT EXHIBIT

LEGAL DESCRIPTION

THAT PART OF THE SOUTHEAST QUARTER SECTION 15, TOWNSHIP 17 NORTH, RANGE 3 EAST OF THE 6TH P.M., COLFAX COUNTY, NEBRASKA, DESCRIBED AS FOLLOWS:

COMMENCING AT A CHISELED "X" AT THE INTERSECTION OF THE CENTERLINE OF ADAMS STREET AND THE CENTERLINE OF WEST 4TH STREET;

THENCE SOUTH 00°17'57" WEST (ASSUMED BEARINGS) FOR 214.50 FEET ON THE CENTERLINE OF SAID ADAMS STREET TO THE PROJECTED SOUTH PROPERTY LINE OF THE SCHUYLER COMMUNITY SCHOOL;

THENCE NORTH 89°58'49" WEST FOR 30.00 FEET ON SAID PROJECTED SOUTH PROPERTY LINE TO THE WEST RIGHT OF WAY LINE OF SAID ADAMS STREET AND THE TRUE POINT OF BEGINNING;

THENCE SOUTH 00°17'57" WEST FOR 181.38 FEET ON SAID WEST RIGHT OF WAY LINE;

THENCE NORTH 89°42'03" WEST FOR 37.31 FEET;

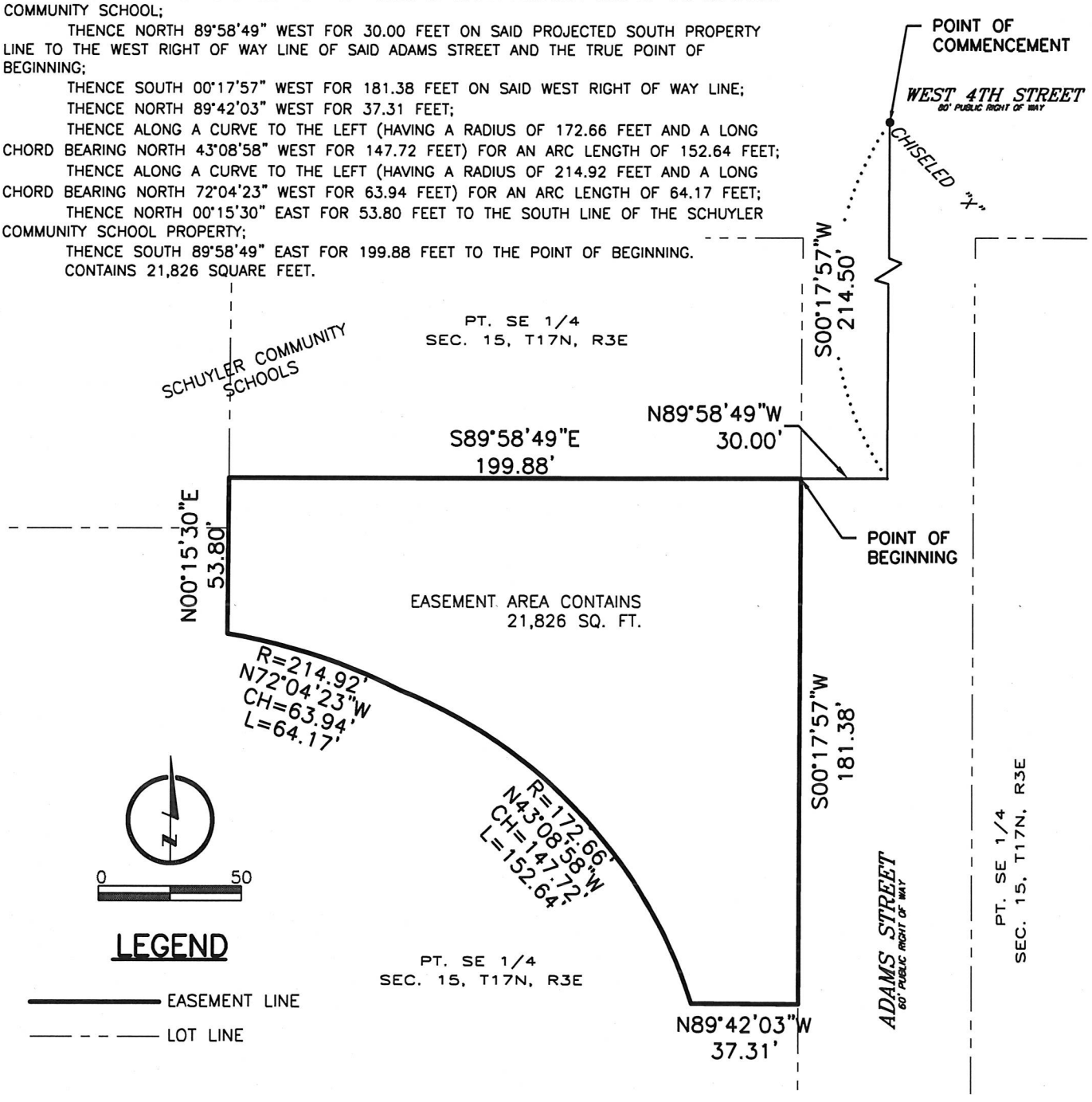
THENCE ALONG A CURVE TO THE LEFT (HAVING A RADIUS OF 172.66 FEET AND A LONG CHORD BEARING NORTH 43°08'58" WEST FOR 147.72 FEET) FOR AN ARC LENGTH OF 152.64 FEET;

THENCE ALONG A CURVE TO THE LEFT (HAVING A RADIUS OF 214.92 FEET AND A LONG CHORD BEARING NORTH 72°04'23" WEST FOR 63.94 FEET) FOR AN ARC LENGTH OF 64.17 FEET;

THENCE NORTH 00°15'30" EAST FOR 53.80 FEET TO THE SOUTH LINE OF THE SCHUYLER COMMUNITY SCHOOL PROPERTY;

THENCE SOUTH 89°58'49" EAST FOR 199.88 FEET TO THE POINT OF BEGINNING.

CONTAINS 21,826 SQUARE FEET.



LAMP RYNEARSON & ASSOCIATES

4715 Innovation Drive 970.226.0342 | P
Fort Collins, CO 80525 970.226.0879 | F
www.LRA-Inc.com

DRAWN BY	DESIGNED BY	REVIEWED BY	PROJECT - TASK NUMBER	DATE	BOOK AND PAGE	REVISIONS
RER		MRT	0116102.01	10/25/17		

PATH\FILENAME L:\Engineering\0116102 Schuyler High School BCDM\SURVEY\DRAWINGS\16102 Easement.dwg

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 ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Specified Users of the Report:

Nebraska Department of Education
P.O. Box 94987
Lincoln, NE 68509-4987

Schuyler Community Schools
District No. 123, Colfax County
Schuyler, NE 68661

We have performed the procedures enumerated below, which were agreed to by Schuyler Community Schools and the Nebraska Department of Education with testing Schuyler Community School's adherence to the Nebraska Department of Education's student membership and attendance reporting for the fiscal year ended August 31, 2017. Schuyler Community School's management is responsible for the Schuyler Community Schools adherence to the Nebraska Department of Education's student membership and attendance reporting for the fiscal year ended August 31, 2017. The sufficiency of these procedures is solely the responsibility of Schuyler Community Schools and the Nebraska Department of Education. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. Documentation of policies and procedures
    a. **Procedures** – Determine whether the District's policies and procedures for collecting student membership and attendance data are in compliance with the Nebraska Department of Education, Rule 2.
    b. **Findings** – The District's written policies and procedures for collecting student census data are in compliance with the Nebraska Department of Education, Rule 2.
2. Daily attendance
    a. **Procedures** – Determine if the District's daily attendance is calculated in compliance with the Nebraska Department of Education, Rule 2.
    b. **Findings** – Attendance records that were sampled indicate that attendance was collected at least daily and calculated to the nearest tenth of a day in compliance with the Nebraska Department of Education, Rule 2. No discrepancies were found for the dates chosen.

3. Student Reporting
    a. **Procedures** – Determine if the District's attendance records by student properly document student enrollment.
    b. **Findings** – The District maintains a cumulative attendance and membership record for each student. The cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation. We sampled students from the District's attendance records for the year ended August 31, 2017 and traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record. No discrepancies were found.
4. Documentation of attendance reporting
    a. **Procedures** – Reconcile the District's Student Attendance Reports to the reports submitted to the Nebraska Department of Education.
    b. **Findings** – We traced the totals reported by the District using the District's Individual Summary Report, the Class Summary Report, and the Quarterly Student Summary Attendance Report from the District's census recordkeeping system for all four quarters included in the fiscal year ended August 31, 2017, and reconciled them to the Nebraska Department of Education ADA & ADM Lookup Report. No discrepancies were found.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on Schuyler Community School's adherence to the Nebraska Department of Education's student membership and attendance reporting for the fiscal year ended August 31, 2017. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Schuyler Community Schools and the Nebraska Department of Education and is not intended to be and should not be used by anyone other than those specified parties.

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC
November 5, 2017

ANNUAL FINANCIAL REPORT
OF NEBRASKA SCHOOL DISTRICTS
FOR THE FISCAL YEAR ENDED
AUGUST 31, 2017

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

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

Management is responsible for the accompanying Annual Financial Report of Nebraska School Districts – modified cash basis of Schuyler Community Schools, District No. 123, Schuyler, Nebraska for the year ended August 31, 2017, included in in the accompanying prescribed form in accordance with the modified cash basis of accounting. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the Annual Financial Report of Nebraska School Districts – modified cash basis included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the information included in the accompanying prescribed form.

The prescribed Annual Financial Report of Nebraska School Districts – modified cash basis of Schuyler Community Schools, District No. 123, Schuyler, Nebraska is prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in prescribed form prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the prescribed form, they might influence the user's conclusion about the District's fund balances, receipts, and disbursements. Accordingly, the prescribed form is not designed for those who are not informed about such matters.

The information included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Department of Education, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Schuyler Community Schools, District No. 123, Schuyler, Nebraska and the Nebraska Department of Education, 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
Schuyler, NE
November 5, 2017

GENERAL FUND RECEIPTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 19-0123-000

1000 LOCAL RECEIPTS		01-1-X1XXX-000		
1110	Local Property Taxes		1110	12,091,250.75
1111	Local Property Taxes - Learning Community Common Levy		1111	
1115	Carline Tax		1115	19,386.45
1120	Public Power District Sales Tax		1120	
1125	Motor Vehicle Taxes		1125	499,819.00
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	
1235	Tuition Received from Other Districts (Pre-School Special Education)		1235	
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	
1310	Transportation Received from Other Districts (Regular Education)		1310	
1320	Transportation Received from Individuals (Regular Education)		1320	
1325	Transportation Received from Individuals (Early Childhood)		1325	
1330	Transportation Received from Other Districts (Special Education)		1330	
1410	Interest		1410	26,435.07
1610	Local License Fees		1610	4,435.00
1620	Police Court Fines		1620	
1810	Community Service Activities		1810	
1910	Rental of School Equipment and Facilities		1910	704.00
1920	Contributions and Donations		1920	
1925	Categorical Grants from Corporations & Other Private Interests		1925	
1950	Postsecondary Receipts		1950	
1990	Other Local Receipts		1990	288.83
1000	***Total Local Receipts (Add 1110 through 1990)***		***1000***	**12,642,319.10**
2000 COUNTY AND ESU RECEIPTS		01-1-X2XXX-000		
2110	County Fines and License Fees		2110	92,628.07
2130	Other County Receipts		2130	
2210	Educational Service Unit Receipts		2210	5,533.77
2000	***Total County and ESU Receipts (Add 2110 through 2210)***		***2000***	**98,161.84**
3000 STATE RECEIPTS		01-1-X3XXX-000		
3110	State Aid		3110	4,052,925.00
3120	Special Education Programs (School Age)		3120	756,626.00
3125	Special Education Transportation (School Age)		3125	8,936.00
3130	Homestead Exemption		3130	104,854.70
3131	Property Tax Credit		3131	597,982.01
3132	Personal Property Tax Credit		3132	118,914.59
3133	Nameplate Capacity Tax		3133	
3135	Payments for High Ability Learners		3135	10,762.00
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	43,986.00
3175	Adult Basic Education		3175	
3180	Pro-Rate Motor Vehicle		3180	28,691.10
3200	State Apportionment		3200	247,619.51
3300	In-Lieu-Of School Land Tax		3300	
3500	State Categorical Programs		3500	
3512	Distance Education Incentive Payments		3512	
3540	State Early Childhood		3540	
3541	Early Childhood Endowment Grants		3541	260,368.47
3551	Career Education		3551	
3570	Teacher Evaluation Development Grants		3570	
3575	Nebraska Innovation Grant Program		3575	
3590	Extended Learning Opportunity Grants		3590	
3990	Other State Receipts		3990	
3000	***Total State Receipts (Add 3110 through 3990)***		***3000***	**6,231,665.38**

GENERAL FUND RECEIPTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 19-0123-000

4000 FEDERAL RECEIPTS	01-1-X4XXX-000		
4200	Title I, Part A ESEA/ESSA Improving Basic Programs by LEA	4200	782,049.00
4210	Title I Accountability ESEA/ESSA Improving Basic Programs Accountability	4210	26,595.00
4215	Title I, Part 1003G School Improvement Grants (SIG)	4215	524,222.33
4230	Title I, Part D, Subpart 2 ESEA/ESSA Prevention & Intervention Programs for Neglected/Delinquent/At-Risk	4230	
4310	Title II, Part A ESEA/ESSA Supporting Effective Instruction	4310	45,262.00
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	3,701.00
4405	IDEA Part B Supplemental Payments	4405	
4406	IDEA Preschool (619) Base/IDEA Enrollment/Poverty (619) Allocation	4406	4,314.00
4410	IDEA Enrollment/Poverty	4410	
4411	IDEA Part B Early Intervening Services	4411	10,142.00
4412	IDEA Part B Proportionate Share	4412	3,453.00
4414	IDEA Part C	4414	
4415	IDEA Special Projects	4415	
4450	MEDICAID in Public Schools	4450	32,021.52
4455	Medicaid Administrative Activities (MAAPS)	4455	33,044.91
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	1,800.00
4850	Universal Service Fund (E-Rate)	4850	92,606.10
4910	Indian Education	4910	
4915	Title I, Part C ESEA/ESSA Education of Migratory Children	4915	
4925	Title III Part A ESEA/ESSA English Language Acquisition/Lang Enhancement/Academic Achi	4925	49,050.00
4926	Title III ESEA/ESSA Immigrant Education	4926	20,211.00
4940	Head Start	4940	
4945	Child and Adult Care Food Program	4945	
4968	Title IV, Part B ESEA/ESSA 21st Century Community Learning Centers	4968	278,374.93
4980	Adult Basic Education	4980	
4990	Other Federal Categorical Receipts	4990	750.00
4992	REAP (Small Rural School Achievement Grants from U.S. Dept. of Ed)	4992	
4000	***Total Federal Receipts (Add 4200 through 4999)***	***4000***	**1,907,596.79**
5000 NON-REVENUE RECEIPTS	01-1-XXXXX-000		
5150	Tax Anticipation Notes	5150	
5200	Long Term Loans	5200	
5300	Insurance Adjustments	5300	56.00
5400	Sale of Property	5400	3,500.00
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	71,484.22
5000	***Total Non-Revenue Receipts (Add 5150 through 5690)***	***5000***	**75,040.22**
10000	***GRAND TOTAL OF ALL RECEIPTS*** *(Add 1000, 2000, 3000, 4000, and 5000)*	***10000***	**20,954,783.33**

GENERAL FUND DISBURSEMENTS

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 19-0123-000

1100	REGULAR INSTRUCTIONAL PROGRAMS	01-2-01100-XXX		
110	Salary - Teachers		110	4,120,911.86
120	Salary - Substitutes		120	169,435.48
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	183,834.99
161	Salary - Classroom Management		161	
200	Employee Benefits		200	1,985,300.57
221	Increased Retirement Contribution Rate		221	113,198.20
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	117,150.50
300	Purchased Services		300	282,869.00
364	Tuition Paid to Other Districts		364	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	347,974.85
420	Textbooks		420	159,356.64
425	E-Books		425	
500	Capital Outlay		500	3,022.61
600	Other Expenses		600	33,061.00
1100	***Total Regular Instructional Programs (Add 110 through 600)***		*1100*	7,516,115.70
1115	CAREER ACADEMY PROGRAMS (RULE 47)	01-2-01115-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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
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	
1115	***Total Career Academy Programs (Rule 47) (Add 110 through 600)***		*1115*	0.00
1125	REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AGE (FLEX-SPENDING)	01-2-01125-XXX		
110	Salary - Teachers		110	68,738.92
120	Salary - Substitutes		120	
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	
161	Salary - Classroom Management		161	
200	Employee Benefits		200	35,646.92
221	Increased Retirement Contribution Rate		221	1,742.67
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
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	17,500.00
1125	***Total Regular Instructional Programs School Age (Flex-Spending) (Add 110 through 600)***		*1125*	123,628.51
1150	LIMITED ENGLISH PROFICIENCY PROGRAMS	01-2-01150-XXX		
110	Salary - Teachers		110	484,340.33
120	Salary - Substitutes		120	
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	84,363.83
161	Salary - Classroom Management		161	22,500.20
200	Employee Benefits		200	261,179.79
221	Increased Retirement Contribution Rate		221	15,263.77
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
364	Tuition Paid to Other Districts		364	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	1,057.27
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
1150	***Total Limited English Proficiency Programs (Add 110 through 600)***		*1150*	868,705.19

GENERAL FUND DISBURSEMENTS

County-District Number: 19-0123-000

1160	POVERTY PROGRAMS	01-2-01160-XXX		
110	Salary - Teachers		110	1,182,363.62
120	Salary - Substitutes		120	
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	
161	Salary - Classroom Management		161	51,772.97
200	Employee Benefits		200	345,230.32
221	Increased Retirement Contribution Rate		221	31,228.60
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
364	Tuition Paid to Other Districts		364	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	144.00
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	224.01
1160	***Total Poverty Programs***		*1160*	1,610,963.52
	(Add 110 through 600)			
1190	EARLY CHILDHOOD EDUCATIONAL PROGRAMS	01-2-01190-XXX		
110	Salary - Teachers		110	202,378.35
120	Salary - Substitutes		120	
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	53,476.99
161	Salary - Classroom Management		161	
200	Employee Benefits		200	131,276.41
221	Increased Retirement Contribution Rate		221	6,403.05
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	77,091.63
332	Mileage to Parents (Early Childhood only)		332	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	11,712.10
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	1,554.00
600	Other Expenses		600	
1190	***Total Early Childhood Educational Programs***		*1190*	483,892.53
	(Add 110 through 600)			
1195	REGULAR INSTRUCTIONAL PROGRAMS BELOW AGE FIVE (FLEX-SPENDING)	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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
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	***Total Regular Instructional Programs Below Age Five (Flex-Spending)***		*1195*	0.00
	(Add 110 through 600)			
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	01-2-01200-XXX		
110	Salary - Teachers		110	837,778.52
120	Salary - Substitutes		120	
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	331,528.12
161	Salary - Classroom Management		161	
200	Employee Benefits		200	352,523.39
221	Increased Retirement Contribution Rate		221	29,551.48
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	297,136.55
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	10,085.77
420	Textbooks		420	1,914.00
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	7,401.13
1200	***Total Special Education Instructional Programs***		*1200*	1,867,918.96
	(Add 110 through 600)			

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1280	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - UNIFIED SPORTS	01-2-01280-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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
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	
1280	***Total Special Education Instructional Programs - Unified Sports (Add 110 through 600)***		*1280*	0.00
1291	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 3-5	01-2-01291-XXX		
110	Salary - Teachers		110	68,317.58
120	Salary - Substitutes		120	
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	17,250.32
161	Salary - Classroom Management		161	
200	Employee Benefits		200	29,336.05
221	Increased Retirement Contribution Rate		221	1,737.05
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	59,819.09
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	606.14
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	350.43
1291	***Total Special Education Instructional Programs - Ages 3-5 (Add 110 through 600)***		*1291*	177,416.66
1292	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 0-2	01-2-01292-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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
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	
1292	***Total Special Education Instructional Programs - Ages 0-2 (Add 110 through 600)***		*1292*	0.00
2100	SUPPORT SERVICES - PUPILS	01-2-02100-XXX		
110	Salary - Professional Staff		110	403,164.94
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	91,667.10
143	Salary - Technical Staff		143	
200	Employee Benefits		200	169,743.31
221	Increased Retirement Contribution Rate		221	11,726.35
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	32,899.19
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	7,797.36
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	13,270.04
2100	***Total Support Services - Pupils (Add 110 through 600)***		*2100*	730,268.29

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2150	SAFETY & SECURITY	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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
500	Capital Outlay		500	
600	Other Expenses		600	
2150	***Total Safety & Security*** (Add 110 through 600)		*2150*	0.00
2200	SUPPORT SERVICES - STAFF	01-2-02200-XXX		
110	Salary - Professional Staff		110	376,301.75
130	Salary - Stipends		130	
140	Salary - Clerical and Paraprofessional Staff		140	200.50
200	Employee Benefits		200	134,431.89
221	Increased Retirement Contribution Rate		221	9,518.60
281	Retirement Incentive Plan		281	
282	Staff Development Assistance		282	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	52,298.00
382	Distance Education & Telecommunications		382	6,401.99
400	Supplies and Materials		400	20,167.13
500	Capital Outlay		500	
600	Other Expenses		600	21,720.51
2200	***Total Support Services - Staff*** ***(Add 110 through 600)***		*2200*	621,040.37
99500	**Total Staff Development Disbursements**	01-2-99500-000		463,129.05
2213	SCHOOL IMPROVEMENT	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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
500	Capital Outlay		500	
600	Other Expenses		600	
2213	***Total School Improvement*** ***(Add 110 through 600)***		*2213*	0.00
2214	IMPLEMENTATION OF STANDARDS	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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
500	Capital Outlay		500	
600	Other Expenses		600	
2214	***Total Implementation of Standards*** ***(Add 110 through 600)***		*2214*	0.00
2310	BOARD OF EDUCATION	01-2-02310-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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	8,728.50
314	Lobbyist Fees and Expenses		314	
315	Accounting and Auditing Services		315	16,800.00
341	Liability Insurance		341	17,197.00
342	Fidelity Bond Premiums		342	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	2,859.98
500	Capital Outlay		500	
600	Other Expenses		600	10,467.22
2310	***Total Board of Education*** (Add 110 through 600)		*2310*	56,052.70

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2320	EXECUTIVE ADMINISTRATION SERVICES	01-2-02320-XXX		
105	Salary - Superintendent		105	175,181.00
110	Salary - Other Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	120,148.84
200	Employee Benefits		200	89,992.95
221	Increased Retirement Contribution Rate		221	7,068.23
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
314	Lobbyist Fees and Expenses		314	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	5,654.03
500	Capital Outlay		500	
600	Other Expenses		600	17,909.27
2320	***Total Executive Administration Services***		*2320*	415,954.32
	(Add 105 through 600)			
2330	DISTRICT LEGAL SERVICES	01-2-02330-XXX		
110	Salary - Other Professional Staff		110	
115	Salary - Legal Staff Salary		115	
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
317	Contracted Legal Services		317	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
500	Capital Outlay		500	
600	Other Expenses		600	
2330	***Total District Legal Services***		*2330*	0.00
	(Add 110 through 600)			
2400	OFFICE OF THE PRINCIPAL	01-2-02400-XXX		
110	Salary - Professional Staff		110	490,848.48
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	139,067.60
200	Employee Benefits		200	231,373.68
221	Increased Retirement Contribution Rate		221	15,920.67
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	5,478.25
500	Capital Outlay		500	
600	Other Expenses		600	15,989.81
2400	***Total Office of the Principal***		*2400*	898,678.49
	(Add 110 through 600)			
2510	GENERAL ADMINISTRATION - BUSINESS SERVICES	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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	197,361.20
314	Lobbyist Fees and Expenses		314	
382	Distance Education & Telecommunications		382	49,399.75
400	Supplies and Materials		400	1,988.50
500	Capital Outlay		500	
600	Other Expenses		600	13,252.67
2510	***Total General Administration - Business Services***		*2510*	262,002.12
	(Add 110 through 600)			
2520	VEHICLE ACQUISITION AND MAINTENANCE OTHER THAN PUPIL TRANSPORTATION	01-2-02520-XXX		
110	Salary - Professional Staff		110	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	
221	Increased Retirement Contribution Rate		221	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	12,196.95
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
500	Capital Outlay		500	
600	Other Expenses		600	
2520	***Total Vehicle Acquisition and Maintenance***		*2520*	12,196.95
	(Add 110 through 600)			

GENERAL FUND DISBURSEMENTS

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2600	SUPPORT SERVICES - MAINTENANCE AND OPERATION OF BUILDING(S) AND SITE(S	01-2-02600-XXX		
110	Salary - Professional Staff		110	626,305.85
140	Salary - Clerical and Custodial Staff		140	
200	Employee Benefits		200	275,200.70
221	Increased Retirement Contribution Rate		221	14,768.13
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	652,439.06
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	167,349.03
500	Capital Outlay		500	5,840.86
600	Other Expenses		600	952.00
2600	***Total Maintenance and Operation of Building(s) and Site(s)***		*2600*	1,742,855.63
	(Add 110 through 600)			
2750	REGULAR PUPIL TRANSPORTATION	01-2-02750-XXX		
110	Salary - Professional Staff		110	32,537.31
140	Salary - Clerical Staff and Drivers		140	
200	Employee Benefits		200	4,879.98
221	Increased Retirement Contribution Rate		221	823.00
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	26,237.00
332	Mileage to Parents (K-12 only)		332	
333	Transportation Paid to Other Districts		333	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
500	Capital Outlay		500	45,000.00
600	Other Expenses		600	
2750	***Total Regular Pupil Transportation***		*2750*	109,477.29
	(Add 110 through 600)			
2755	REGULAR PUPIL TRANSPORTATION - OPEN ENROLLMENT IN LEARNING COMMUNIT	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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
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	***Total Regular Pupil Transportation - Open Enrollment In Learning Community***		*2755*	0.00
	(Add 110 through 600)			
2760	SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION	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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	2,810.68
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	***Total School Age Special Education Pupil Transportation***		*2760*	2,810.68
	(Add 110 through 600)			
2765	BELOW AGE FIVE SPECIAL EDUCATION PUPIL TRANSPORTATION	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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
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	***Total Below Age Five Special Education Pupil Transportation***		*2765*	0.00
	(Add 110 through 600)			

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3000	COMMUNITY SERVICES	01-2-03000-XXX		
110	Salary - Professional Staff		110	
130	Salary - Stipends		130	
140	Salary - Clerical and Others		140	36,981.49
200	Employee Benefits		200	12,444.46
221	Increased Retirement Contribution Rate		221	935.43
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
382	Distance Education & Telecommunications		382	
500	Capital Outlay		500	
600	Other Expenses		600	15,864.04
3000	***Total Community Services***		*3000*	66,225.42
	(Add 110 through 600)			
3400	CATEGORICAL GRANTS FROM CORPORATIONS & OTHER PRIVATE INTERESTS	01-2-03400-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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
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	
3400	***Total Categorical Grants from Corporations & Other Private Interests***		*3400*	0.00
	(Add 110 through 600)			
3500	STATE CATEGORICAL PROGRAMS	01-2-03500-XXX		
110	Salary - Professional Staff		110	113,102.80
130	Salary - Stipends		130	
140	Salary - Clerical and Others		140	
200	Employee Benefits		200	62,228.29
221	Increased Retirement Contribution Rate		221	2,860.87
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	86,156.75
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	15,053.55
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	20,470.61
3500	***Total State Categorical Programs***		*3500*	299,872.87
	(Add 110 through 600)			
4200	TITLE I, PART A ESEA/ESSA IMPROVING BASIC PROGRAMS OPERATED BY LEA	01-2-04200-XXX		
110	Salary - Professional Staff		110	539,691.58
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	128,164.09
221	Increased Retirement Contribution Rate		221	9,047.33
300	Purchased Services		300	3,234.00
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	
4200	***Total Title I, Part A ESEA/ESSA Improving Basic Programs Operated by LEA***		*4200*	680,137.00
	(Add 110 through 600)			
4210	TITLE I ACCOUNTABILITY ESEA/ESSA IMPROVING BASIC PROGRAMS ACCOUNTABILITY			
110	Salary - Professional Staff	01-2-04210-XXX	110	3,260.00
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	485.23
221	Increased Retirement Contribution Rate		221	82.47
300	Purchased Services		300	4,650.00
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	59.76
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	3,373.90
4210	***Total Title I Accountability ESEA/ESSA Improving Basic Programs Accountability***		*4210*	11,911.36
	(Add 110 through 600)			

GENERAL FUND DISBURSEMENTS

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4215	TITLE I PART 1003(G) SCHOOL IMPROVEMENT GRANTS (SIG)	01-2-04215-XXX		
110	Salary - Professional Staff		110	158,643.42
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	23,144.58
200	Employee Benefits		200	46,614.69
221	Increased Retirement Contribution Rate		221	4,104.52
300	Purchased Services		300	370,500.00
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	281,328.43
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	16,172.51
4215	***Total Title I Part 1003(G) School Improvement Grants (SIG) (Add 110 through 600)***		*4215*	900,508.15

4230	TITLE I, PART D, SUBPART 2 ESEA/ESSA Prevention & Intervention Programs for Neglected/Delinquent/At-Risk Youth			
110	Salary - Professional Staff	01-2-04230-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	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4230	***Total Title I Part D Subpart 2 ESEA/ESSA Prevention & Intervention Programs for Neglected/Delinquent/At-Risk Youth (Add 110 through 600)***		*4230*	0.00

4310	TITLE II, PART A ESEA/ESSA SUPPORTING EFFECTIVE INSTRUCTION	01-2-04310-XXX		
110	Salary - Professional Staff		110	38,041.67
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	3,766.29
221	Increased Retirement Contribution Rate		221	733.49
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	***Total Title II, Part A ESEA/ESSA Supporting Effective Instruction (Add 110 through 600)***		*4310*	42,541.45

4315	TITLE II, PART B NCLB	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	***Total Title II, Part B ESSA (Add 110 through 600)***		*4315*	0.00

4330	TITLE VI PART B REAP	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	***Total Title VI Part B REAP (Add 110 through 600)***		*4330*	0.00

GENERAL FUND DISBURSEMENTS

County-District Number: 19-0123-000

4402	IDEA PART B (611) BASE ALLOCATION TRANSPORTATION	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	***Total IDEA Part B (611) Base Allocation Transportation (Add 110 through 600)***		*4402*	0.00
4403	IDEA PART B (611) BASE ALLOCATION - SCHOOL AGE	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	***Total IDEA Part B (611) Base Allocation - School Age (Add 110 through 600)***		*4403*	0.00
4404	IDEA PART B (611) BASE ALLOCATION - BIRTH THROUGH AGE FOUR	01-2-04404-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	92,631.00
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	
4404	***Total IDEA Part B (611) Base Allocation - Birth Through Age Four (Add 110 through 600)***		*4404*	92,631.00
4406	IDEA PRESCHOOL (619) BASE ALLOCATION	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	4,314.00
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	
4406	***Total IDEA Preschool (619) Base Allocation (Add 110 through 600)***		*4406*	4,314.00
4407	IDEA PRESCHOOL (619) BASE ALLOCATION TRANSPORTATION	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	***Total IDEA Preschool (619) Base Allocation Transportation (Add 110 through 600)***		*4407*	0.00

GENERAL FUND DISBURSEMENTS

County-District Number: 19-0123-000

4409	IDEA ENROLLMENT/POVERTY (619)	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	***Total IDEA Enrollment/Poverty (619)***		*4409*	0.00
	(Add 110 through 600)			
4410	IDEA ENROLLMENT/POVERTY (611)	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	234,568.00
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	
4410	***Total IDEA Enrollment/Poverty (611)***		*4410*	234,568.00
	(Add 110 through 600)			
4411	IDEA PART B EARLY INTERVENING SERVICES	01-2-04411-XXX		
110	Salary - Professional Staff		110	44,880.04
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	12,648.74
221	Increased Retirement Contribution Rate		221	1,135.22
300	Purchased Services		300	3,816.00
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	
4411	***Total IDEA Early Intervening Services***		*4411*	62,480.00
	(Add 110 through 600)			
4412	IDEA PART B PROPORTIONATE SHARE	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	***Total IDEA Part B Proportionate Share***		*4412*	0.00
	(Add 110 through 600)			
4414	IDEA PART C	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	***Total IDEA Part C***		*4414*	0.00
	(Add 110 through 600)			

GENERAL FUND DISBURSEMENTS

County-District Number: 19-0123-000

4415	IDEA SPECIAL PROJECTS	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	***Total IDEA Special Projects (Add 110 through 600)***		*4415*	0.00
4450	MEDICAD In Public Schools	01-2-04450-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	
4450	***Total MEDICAD In Public Schools (Add 110 through 600)***		*4450*	0.00
4690	OTHER FEDERAL NON-CATEGORICAL EXPENDITURES	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	***Total Other Federal Non Categorical Expenditures (Add 110 through 600)***		*4690*	0.00
4700	FEDERAL VOCATIONAL & APPLIED TECHNOLOGY EDUCATION (CARL PERKINS)	01-2-04700-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	1,599.50
4700	***Total Federal Vocation & Applied Technology Education (Carl Perkins)*** (Add 110 through 600)		*4700*	1,599.50
4910	INDIAN EDUCATION	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	***Total Indian Education*** (Add 110 through 600)		*4910*	0.00

GENERAL FUND DISBURSEMENTS

County-District Number: 19-0123-000

4915	Title I, Part C ESEA/ESSA EDUCATION OF MIGRATORY CHILDREN	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	***Total Title I, Part C ESEA/ESSA Education of Migratory Children***		*4915*	0.00
	(Add 110 through 600)			
4925	TITLE III Part A ESEA/ESSA ENGLISH LANGUAGE ACQUISITION, LANGUAGE ENHANCEMENT & ACEDEMIC ACHIEVEMENT			
110	Salary - Professional Staff	01-2-04925-XXX	110	49,040.72
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	
200	Employee Benefits		200	7,541.11
221	Increased Retirement Contribution Rate		221	1,280.36
300	Purchased Services		300	20.00
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	6,360.24
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
4925	**TITLE III Part A ESEA/ESSA English Language Acquisition, Language Enhancement & Academic Achievement (Add 110 through 600)**		*4925*	64,242.43
4926	TITLE III ESEA/ESSA IMMIGRANT EDUCATION	01-2-04926-XXX		
110	Salary - Professional Staff		110	540.00
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	12,352.00
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	***Total Title III ESEA/ESSA Immigrant Education***		*4926*	*12,892.00*
	(Add 110 through 600)			
4940	HEAD START	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	***Total Head Start***		*4940*	0.00
	(Add 110 through 600)			
4945	CHILD AND ADULT CARE FOOD PROGRAM	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	***Total Child and Adult Care Food Program***		*4945*	*0.00*
	(Add 110 through 600)			

GENERAL FUND DISBURSEMENTS

County-District Number: 19-0123-000

4968	TITLE IV, PART B ESEA/ESSA 21st CENTURY COMMUNITY LEARNING CENTERS	01-2-04968-XXX		
110	Salary - Professional Staff		110	130,562.77
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	103,612.30
200	Employee Benefits		200	48,298.61
221	Increased Retirement Contribution Rate		221	3,728.51
300	Purchased Services		300	600.00
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	12,870.78
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	1,441.97
4968	***Total Title IV, Part B ESEA/ESSA 21st Century Community Learning Centers*** (Add 110 through 600)		*4968*	301,114.94
4980	ADULT BASIC EDUCATION	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	***Total Adult Basic Education*** (Add 110 through 600)		*4980*	0.00
4990	OTHER FEDERAL CATEGORICAL EXPENDITURES	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	750.00
4990	***Total Other Federal Categorical Expenditures*** (Add 110 through 600)		*4990*	750.00
4992	REAP	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	***Total REAP*** (Add 110 through 600)		*4992*	0.00
4000	TOTAL FEDERAL PROGRAMS (Add 4200 through 4999)	01-2-04000-XXX	4000	2,409,689.83
5000	DEBT SERVICES	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	***Total Debt Services*** (Add 605 through 620)		*5000*	8,983.82
5100	IDEA MAINTENANCE OF EFFORT NON-COMPLIANCE RECOVERY	01-2-05100-000		

GENERAL FUND DISBURSEMENTS

County-District Number: 19-0123-000

6000	SUMMER SCHOOL	01-2-06000-XXX		
110	Salary - Professional Staff		110	22,232.00
130	Salary - Stipends		130	
140	Salary - Clerical Staff		140	800.00
200	Employee Benefits		200	3,278.62
221	Increased Retirement Contribution Rate		221	525.81
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	521.07
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
6000	***Total Summer School***		*6000*	27,357.50
	(Add 110 through 600)			
7000	ADULT EDUCATION	01-2-07000-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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
382	Distance Education & Telecommunications		382	
400	Supplies and Materials		400	
600	Other Expenses		600	
7000	***Total Adult Education***		*7000*	0.00
	(Add 110 through 600)			
8000	TRANSFERS	01-2-08000-XXX		
750	Transfers To the School Lunch Fund		750	
752	Transfers To the Activities Fund		752	20,000.00
754	Transfers To the Bond Fund		754	
8000	***Total Transfers***		*8000*	20,000.00
	(Add 750 through 754)			
20000	***TOTAL CURRENT EXPENSE***	*01-2-20000-000*		16,886,026.22
	(Add 1100, 1115, 1125, 1150, 1160, 1200, 1280, 2100, 2150, 2200, 2213, 2214, 2310, 2320, 2330, 2400, 2510, 2520, 2600, 2750, 2755, 2760, 6000, 8000:750 and 8000:752)			
20100	***ADJUSTMENTS TO CURRENT EXPENSE***	*01-2-20100-000*		53,863.47
	(Add Objects 364 and 500 in Functions 1100, 1115, 1125, 1150, & 1160; Objects 360 and 500 in Function 1200 & 1280; Object 500 in Functions 2100, 2150, 2200, 2213, 2214, 2310, 2320, 2330, 2400, 2510, 2520, 2600 and 6000; and Objects 333 and 500 in Functions 2750, 2755 and 2760)			
20200	***TOTAL ADJUSTED CURRENT EXPENSE***	*01-2-20200-000*		16,832,162.75
	(20000 minus 20100)			
20400	***TOTAL GENERAL FUND EXPENDITURES***	*01-2-20400-000*		17,922,417.52
	(20000 plus 1190, 1195, 1291, 1292, 2765, 3000, 3400, 3500, 5000, 5100, 7000 and 8000:754)			
20500	***TOTAL DISBURSEMENTS***	*01-2-20500-000*		20,332,107.35
	(Add 4000 and 20400)			

SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance	01-0-COH -BEG	1,859,918.12
TREAS	Cash At County Treasurers - Beginning Balance	01-0-TREAS -BEG	2,168,714.17
COH	Cash On Hand - Ending Balance	01-0-COH -END	2,075,029.93
TREAS	Cash At County Treasurers - Ending Balance	01-0-TREAS -END	2,576,278.34

DEPRECIATION FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 19-0123-000

RECEIPTS

1000		LOCAL RECEIPTS	02-1-XXXXX-000		
	1410	Interest		1410	2,483.26
5000		NON-REVENUE RECEIPTS	02-1-XXXXX-000		
	5500	Transfers From the General Fund (As Expensed From the General Fund)		5500	100,000.00
	5610	Cash Balance from Dissolved/Merged Districts		5610	
	5690	Other Non-Revenue Receipts		5690	1,000.00
	5000	*Total Non-Revenue Receipts (Add 5500, 5610 & 5690)*		*5000*	101,000.00
	10000	*GRAND TOTAL OF ALL RECEIPTS (Add 1410 and 5000)*		*10000*	103,483.26

DISBURSEMENTS

2500		SUPPORT SERVICES - BUSINESS			
	CODE	OBJECT	02-2-02500-XXX		
	400	Supplies & Materials		400	187,854.00
	420	Textbooks		420	
	425	E-Books		425	
	500	Capital Outlay		500	99,901.00
	2500	*Support Services - Business (Add 400 through 500)*		*2500*	*287,755.00*
8000		TRANSFERS	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*		287,755.00

SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance	02-0-COH	-BEG	842,532.66
COH	Cash On Hand - Ending Balance	02-0-COH	-END	658,260.92

EMPLOYEE BENEFIT FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 19-0123-000

RECEIPTS

1000		**LOCAL RECEIPTS**	03-1-XXXXX-000		
	1410	Interest		1410	33.21
5000		**NON-REVENUE RECEIPTS**	03-1-XXXXX-000		
	5500	Transfers From the General Fund (As Expensed From the General Fund)		5500	115,925.00
	5610	Cash Balance from Dissolved/Merged Districts		5610	
	5690	Other Non-Revenue Receipts		5690	
	5000	***Total Non-Revenue Receipts*** *(Add 5500 & 5610)*		***5000***	**115,925.00**
	10000	***GRAND TOTAL OF ALL RECEIPTS*** *(Add 1410 and 5000)*		*10000*	115,958.21

DISBURSEMENTS

2500		**SUPPORT SERVICES - BUSINESS**	03-2-02500-XXX		
	200	Employee Benefits		200	112,300.73
	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***	**112,300.73**
8000		**TRANSFERS**	03-2-08000-XXX		
	755	Transfers To the General Fund		755	
20500		***TOTAL DISBURSEMENTS*** *(Add 2500 and 8000:755)*	*03-2-20500-000*		112,300.73

	SUMMARY OF CASH BALANCE			
COH	**Cash On Hand - Beginning Balance**	**03-0-COH**	**-BEG**	56,945.51
COH	**Cash On Hand - Ending Balance**	**03-0-COH**	**-END**	60,601.99

CONTINGENCY FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 19-0123-000

RECEIPTS

1000		**LOCAL RECEIPTS**	04-1-XXXXX-000		
	1410	Interest		1410	
5000		**NON-REVENUE RECEIPTS**	04-1-XXXXX-000		
	5500	Transfers From the General Fund		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
	10000	***GRAND TOTAL OF ALL RECEIPTS*** *(Add 1410 and 5000)*		***10000***	0.00

DISBURSEMENTS

2310		**BOARD OF EDUCATION**			
	CODE	OBJECT	04-2-02310-XXX		
	317	Contracted Legal Services		317	
	643	Judgments/Settlements		643	
	2310	***Total Board of Education*** *(Add 317 and 643)*		***2310***	0.00
8000		**TRANSFERS**	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

	SUMMARY OF CASH BALANCE			
COH	**Cash On Hand - Beginning Balance**	**04-0-COH**	**-BEG**	
COH	**Cash On Hand - Ending Balance**	**04-0-COH**	**-END**	

ACTIVITIES FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 19-0123-000

RECEIPTS

1000		**LOCAL RECEIPTS**	05-1-XXXXX-000		
	1410	Interest		1410	311.22
	1710	Activities Receipts		1710	489,116.33
	1990	Other Local Receipts		1990	
	1000	***Total Local Receipts***		***1000***	489427.55
		(Add 1410 through 1990)			
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	
	5000	***Total Non-Revenue Receipts***		***5000***	**20,000.00**
		(Add 5500 through 5690)			
	10000	***GRAND TOTAL OF ALL RECEIPTS***		***10000***	**509,427.55**
		(Add 1000 and 5000)			

DISBURSEMENTS

2100		**SUPPORT SERVICES - PUPILS**	05-2-02100-XXX		
	300	Purchased Services		300	444,796.50
	400	Supplies and Materials		400	
	500	Capital Outlay		500	
	600	Other Expenses		600	
	2100	***Total Support Services - Pupils***		***2100***	**444,796.50**
		(Add 300 through 600)			
8000		**TRANSFERS**	05-2-08000-XXX		
	755	Transfers To the General Fund		755	
	20500	***TOTAL DISBURSEMENTS***	*05-2-20500-000*		**444,796.50**
		(Add 2100 and 8000:755)			

		SUMMARY OF CASH BALANCE			
	COH	**Cash On Hand - Beginning Balance**	**05-0-COH**	**-BEG**	288,724.80
	COH	**Cash On Hand - Ending Balance**	**05-0-COH**	**-END**	353,355.85

SCHOOL NUTRITION FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 19-0123-000

RECEIPTS

1000		**LOCAL RECEIPTS**	06-1-XXXXX-000		
	1410	Interest		1410	106.90
	1720	Sale of Lunches/Milk		1720	164,390.40
	1990	Other Local Receipts		1990	
	1000	***Total Local Receipts***		*1000*	**164,497.30**
		(Add 1410 through 1990)			
3000		**STATE RECEIPTS**	06-1-XXXXX-000		
	3150	State Reimbursement		3150	7,181.50
	3990	Other State Receipts		3990	
	3000	***Total State Receipts***		*3000*	**7,181.50**
		(Add 3150 and 3990)			
4000		**FEDERAL RECEIPTS**	06-1-XXXXX-000		
	4800	Federal Reimbursement		4800	861,916.10
	4945	Child and Adult Care Food Program		4945	
	4990	Other Federal Categorical Receipts		4990	
	4000	***Total Federal Receipts***		*4000*	**861,916.10**
		(Add 4800 through 4990)			
5000		**NON-REVENUE RECEIPTS**	06-1-XXXXX-000		
	5500	Transfers From the General Fund		5500	
	5610	Cash Balance from Dissolved/Merged Districts		5610	
	5690	Other Non-Revenue Receipts		5690	352.00
	5000	***Total Non-Revenue Receipts***		*5000*	**352.00**
		(Add 5500 through 5690)			
	10000	***GRAND TOTAL OF ALL RECEIPTS***		*10000*	**1,033,946.90**
		(Add 1000, 3000, 4000 and 5000)			

DISBURSEMENTS

2100		**SUPPORT SERVICES - PUPILS**	06-2-02100-XXX		
	110	Salary - Professional Staff		110	242,904.56
	140	Salary - Clerical and Cooks		140	68,262.50
	200	Employee Benefits		200	144,277.26
	300	Purchased Services		300	1,590.86
	400	Supplies and Materials (Excluding Food)		400	
	470	Food *(Excluded from Indirect Costs)*		470	503,796.12
	500	Capital Outlay *(Excluded from Indirect Costs)*		500	40,265.10
	600	Other Expenses		600	5,517.80
	695	Indirect Costs		695	
	2100	***Total Support Services - Pupils***		*2100*	**1,006,614.20**
		(Add 110 through 695)			
	95000	***Non-Restricted Indirect Cost Rate used to determine Indirect Costs***	06-2-95000-000		**14.03** %
8000		**TRANSFERS**	06-2-08000-XXX		
	755	Transfers To the General Fund		755	
	20500	***TOTAL DISBURSEMENTS*** *(Add 2100 and 8000:755)*	*06-2-20500-000*		**1,006,614.20**
		SUMMARY OF CASH BALANCE			
	COH	**Cash On Hand - Beginning Balance**	06-0-COH	-BEG	101,824.61
	COH	**Cash On Hand - Ending Balance**	06-0-COH	-END	129,157.31

BOND FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 19-0123-000

RECEIPTS

1000		**LOCAL RECEIPTS**	07-1-XXXXX-000		
	1110	Local Property Taxes		1110	393,735.80
	1115	Carline Taxes		1115	644.86
	1410	Interest		1410	1,355.74
	1990	Other Local Receipts		1990	
	1000	***Total Local Receipts***		***1000***	**395,736.40**
		(Add 1110 through 1990)			
3000		**STATE RECEIPTS**	07-1-XXXXX-000		
	3130	Homestead Exemption		3130	3,287.75
	3131	Property Tax Credit		3131	18,625.13
	3132	Personal Property Tax Credit		3132	3,805.25
	3133	Nameplate Capacity Tax		3133	
	3180	Pro-Rate Motor Vehicle		3180	955.67
	3300	In-Lieu-Of School Land Tax		3300	
	3990	Other State Receipts		3990	
	3000	***Total State Receipts***		***3000***	**26,673.80**
		(Add 3130 through 3990)			
5000		**NON-REVENUE RECEIPTS**	07-1-XXXXX-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	
	5000	***Total Non-Revenue Receipts***		***5000***	**0.00**
		(Add 5100 through 5690)			
	10000	***GRAND TOTAL OF ALL RECEIPTS***		***10000***	**422,410.20**
		(Add 1000, 3000 and 5000)			

DISBURSEMENTS

5000		**DEBT SERVICES**	07-2-05000-XXX		
	607	Repayment of Taxes Paid for Revalued Property		607	
	610	Redemption of Principal		610	315,000.00
	620	Debt Service Interest		620	125,686.25
	690	Other Miscellaneous Expenses		690	500.00
	5000	***Total Debt Services***		***5000***	**441,186.25**
		(Add 607 through 690)			
8000		**TRANSFERS**	07-2-08000-XXX		
	755	Transfers To the General Fund		755	
	20500	***TOTAL DISBURSEMENTS***	*07-2-20500-000*		441,186.25
		(Add 5000 and 8000:755)			
	99200	***BONDS OUTSTANDING AT END OF YEAR***	*07-2-99200-000*		5,440,000.00

		SUMMARY OF CASH BALANCE				
COH		**Cash On Hand - Beginning Balance**	**07-0-COH**	**-BEG**	$	606,668.69
TREAS		**Cash At County Treasurers - Beginning Balance**	**07-0-TREAS**	**-BEG**	$	86,274.84
COH		**Cash On Hand - Ending Balance**	**07-0-COH**	**-END**	$	594,802.83
TREAS		**Cash At County Treasurers - Ending Balance**	**07-0-TREAS**	**-END**	$	79,364.65

SPECIAL BUILDING FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 19-0123-000

RECEIPTS

1000		**LOCAL RECEIPTS**	08-1-XXXXX-000		
	1110	Local Property Taxes		1110	574,682.98
	1111	Local Property Taxes - Learning Community Common Levy		1111	
	1115	Carline Taxes		1115	930.38
	1410	Interest		1410	4,389.96
	1990	Other Local Receipts		1990	
	1000	***Total Local Receipts***		***1000***	**580,003.32**
		(Add 1110 through 1990)			
3000		**STATE RECEIPTS**	08-1-XXXXX-000		
	3130	Homestead Exemption		3130	4,869.66
	3131	Property Tax Credit		3131	29,284.32
	3132	Personal Porperty Tax Credit		3132	4,823.62
	3133	Nameplate Capacity Tax		3133	
	3180	Pro-Rate Motor Vehicle		3180	508.32
	3300	In-Lieu-Of School Land Tax		3300	
	3500	State Categorical Grants		3500	
	3990	Other State Receipts		3990	
	3000	***Total State Receipts***		***3000***	**39,485.92**
		(Add 3130 through 3990)			
4000		**FEDERAL RECEIPTS**	08-1-XXXXX-000		
	4410	IDEA Enrollment/Poverty		4410	
	4500	Title 8 (Impact Aid)		4500	
	4930	Federal Asbestos		4930	
	4990	Other Federal Categorical Receipts		4990	
	4000	***Total Federal Receipts***		***4000***	**0.00**
		(Add 4410 through 4990)			
5000		**NON-REVENUE RECEIPTS**	08-1-XXXXX-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	
	5000	***Total Non-Revenue Receipts***		***5000***	**0.00**
		(Add 5100 through 5690)			
	10000	***GRAND TOTAL OF ALL RECEIPTS***		***10000***	619,489.24
		(Add 1000, 3000, 4000 and 5000)			

DISBURSEMENTS

2150		**SUPPORT SERVICES - PUPILS - SAFETY & SECURITY**	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***		***2150***	**0.00**
		(Add 300 through 600)			

SPECIAL BUILDING FUND

NDE 03-036
Due Date 11/1/2017
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County-District Number: 19-0123-000

2515		**FUNCTION - BUILDINGS AND SITES**	08-2-02515-XXX		
	300	Purchased Services		300	40,484.37
	500	Capital Outlay (New Only)		500	28,445.57
	510	Site Acquisition and Improvements		510	11,592.00
	520	Building, Acquisition and Improvements		520	1,333,829.00
	600	Other Expenses		600	10,059.43
	2515	***Total Buildings and Sites***		***2515***	**1,424,410.37**
		(Add 300 through 600)			
4410		***IDEA ENROLLMENT/POVERTY (611)***	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	***Total Idea Enrollment/Poverty (611)***		***4410***	**0.00**
		(Add 300 through 600)			
5000		**DEBT SERVICES**	08-2-05000-XXX		
	607	Repayment of Taxes Paid for Revalued Property		607	
	610	Redemption of Principal		610	
	620	Debt Service Interest		620	
	5000	***Total Debt Services***		***5000***	**0.00**
		(Add 607 through 620)			
8000		**TRANSFERS**	08-2-08000-XXX		
	755	Transfers To the General Fund		755	
20500		***TOTAL DISBURSEMENTS***	*08-2-20500-000*		1,424,410.37
		(Add 2150, 2515, 4410, 4610, 5000 and 8000:755)			

SUMMARY OF CASH BALANCE

COH	**Cash On Hand - Beginning Balance**	**08-0-COH -BEG**		1,340,785.75
TREAS	**Cash At County Treasurers - Beginning Balance**	**08-0-TREAS -BEG**		114,192.60
COH	**Cash On Hand - Ending Balance**	**08-0-COH -END**		532,719.31
TREAS	**Cash At County Treasurers - Ending Balance**	**08-0-TREAS -END**		117,337.91

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 19-0123-000

RECEIPTS

1000		**LOCAL RECEIPTS**	09-1-XXXXX-000		
	1110	Local Property Taxes		1110	393,150.44
	1115	Carline Taxes		1115	644.09
	1410	Interest		1410	9,861.60
	1990	Other Local Receipts		1990	
	1000	***Total Local Receipts***		***1000***	**403,656.13**
		(Add 1110 through 1990)			
3000		**STATE RECEIPTS**	09-1-XXXXX-000		
	3130	Homestead Exemption		3130	3,281.71
	3131	Property Tax Credit		3131	19,187.36
	3132	Personal Property Tax Credit		3132	3,798.57
	3133	Nameplate Capacity Tax		3133	
	3180	Pro-Rate Motor Vehicle		3180	954.53
	3300	In-Lieu-Of School Land Tax		3300	
	3990	Other State Receipts		3990	
	3000	***Total State Receipts***		***3000***	***27,222.17***
		(Add 3130 through 3990)			
4000		**FEDERAL RECEIPTS**	09-1-XXXXX-000		
	4410	IDEA Enrollment/Poverty		4410	
	4930	Federal Asbestos		4930	
	4990	Other Federal Categorical Receipts		4990	221,969.02
	4000	***Total Federal Receipts***		***4000***	**221,969.02**
		(Add 4410 through 4990)			
5000		**NON-REVENUE RECEIPTS**	09-1-XXXXX-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	
	5000	***Total Non-Revenue Receipts***		***5000***	**0.00**
		(Add 5100 through 5690)			
10000		***GRAND TOTAL OF ALL RECEIPTS***		***10000***	**652,847.32**
		(Add 1000, 3000, 4000 and 5000)			

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND

NDE 03-036
Due Date 11/1/2017
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County-District Number: 19-0123-000

DISBURSEMENTS

2515		**BUILDINGS AND SITES**	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	
	2515	***Total Buildings and Sites (Add 100 through 600)***		***2515***	**0.00**
4410		***IDEA ENROLLMENT/POVERTY (611)***	09-2-04410-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	***Total Idea Enrollment/Poverty (611) (Add 300 through 600)***		***4410***	**0.00**
5000		**FUNCTION - DEBT SERVICES**	09-2-05000-XXX		
	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	500.00
	5000	***Total Debt Services*** **(Add 607 through 690)**		***5000***	**238,920.00**
8000		**TRANSFERS**	09-2-08000-XXX		
	755	Transfers To the General Fund		755	
20500		***TOTAL DISBURSEMENTS (Add 2515, 4410, 5000 and 8000:755)***	*09-2-20500-000*		238,920.00
99200		**BONDS OUTSTANDING AT END OF YEAR**	*09-2-99200-000*		4,585,000.00

SUMMARY OF CASH BALANCE

COH	**Cash On Hand - Beginning Balance**	**09-0-COH -BEG**	2,348,767.20
TREAS	**Cash At County Treasurers - Beginning Balance**	**09-0-TREAS -BEG**	86,006.44
COH	**Cash On Hand - Ending Balance**	**09-0-COH -END**	2,769,624.71
TREAS	**Cash At County Treasurers - Ending Balance**	**09-0-TREAS -END**	79,076.25

COOPERATIVE FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 19-0123-000

RECEIPTS

1000		**LOCAL RECEIPTS**	10-1-XXXXX-000		
	1210	Tuition Received from Other Districts (Regular Education)		1210	74,838.29
	1230	Tuition Received from Other Districts (Special Education)		1230	
	1235	Tuition Received from Other Districts (Pre-School Special Education)		1235	
	1925	Categorical Grants from Corporations & Other Private Interests		1925	
	1990	Other Local Receipts		1990	
	1000	***Total Local Receipts***		*1000*	74,838.29
		(Add 1210 through 1990)			
3000		**STATE RECEIPTS**	10-1-XXXXX-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	
	3400	Categorical Grants from Corporations & Other Private Interests		3400	
	3500	State Categorical Programs		3500	
	3990	Other State Receipts		3990	
	3000	***Total State Receipts***		*3000*	0.00
		(Add 3120 through 3990)			
4000		**FEDERAL RECEIPTS**	10-1-XXXXX-000		
	4200	Title I, Part A ESEA/ESSA Improving Basic Programs Operated by LEA		4200	
	4210	Title I ESEA/ESSA Improving Basic Programs Accountability		4210	
	4215	Title I, Part 1003G School Improvement Grants		4215	
	4230	Title I, Part D, Subpart 2 ESEA/ESSA Prevention & Intervention Programs for Neglected/Delinquent/At-Risk Youth		4230	
	4310	Title II, Part A ESEA/ESSA Supporting Effective Instruction		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 ESEA/ESSA Education of Migratory Children		4915	
	4925	Title III Part A ESEA/ESSA English Language Acquisition, Language Enhancement & Academic Achievement		4925	
	4926	Title III NCLB Immigrant Education		4926	
	4940	Head Start		4940	
	4968	Title IV, Part B ESEA/ESSA 21st Century Community Learning Centers		4968	
	4980	Adult Basic Education		4980	
	4990	Other Federal Categorical Receipts		4990	
	4992	REAP (Small Rural School Achievement Grants from U.S. Dept. of Ed)		4992	
	4000	***Total Federal Programs***		*4000*	0.00
		(Add 4200 through 4992)			
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	***Total Non-Revenue Receipts***		*5000*	0.00
		(Add 5400 through 5690)			
10000		***GRAND TOTAL OF ALL RECEIPTS***		*10000*	74,838.29
		(Add 1000, 3000, 4000 and 5000)			

COOPERATIVE FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 19-0123-000

RECEIPTS

DISBURSEMENTS

1000		ALL INSTRUCTION			
	1100	REGULAR INSTRUCTIONAL PROGRAMS	10-2-01100-XXX		
	110	Salary - Teachers		110	
	120	Salary - Substitutes		120	
	140	Salary - Clerical and Paraprofessional Staff		140	11,635.00
	161	Salary - Classroom Management		161	
	200	Employee Benefits		200	1,731.69
	221	Increased Retirement Contribution Rate		221	
	284	Early Retirement or Termination		284	
	285	Voluntary Terminations		285	
	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	***Total Regular Instructional Programs*** **(Add 110 through 600)**		*1100*	13,366.69
	1115	CAREER ACADEMY PROGRAMS (RULE 47)	10-2-01115-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	
	284	Early Retirement or Termination		284	
	285	Voluntary Terminations		285	
	300	Purchased Services		300	
	400	Supplies and Materials		400	
	420	Textbooks		420	
	425	E-Books		425	
	500	Capital Outlay		500	
	600	Other Expenses		600	
	1115	***Total Career Academy Programs (Rule 47)*** **(Add 110 through 600)**		*1115*	0.00
	1125	REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AGE (FLEX-SPENDING)	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	
	284	Early Retirement or Termination		284	
	285	Voluntary Terminations		285	
	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	***Total Regular Instructional Programs School Age (Flex-Spending)*** ***(Add 110 through 600)***		*1125*	0.00
	1150	LIMITED ENGLISH PROFICIENCY PROGRAMS	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	
	284	Early Retirement or Termination		284	
	285	Voluntary Terminations		285	
	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	***Total Limited English Proficiency Instructional Programs*** **(Add 110 through 600)**		*1150*	0.00

COOPERATIVE FUND

County-District Number: 19-0123-000

RECEIPTS

1160	POVERTY PROGRAMS	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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
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	***Total Poverty Instructional Programs*** **(Add 110 through 600)**		*1160*	0.00
1190	EARLY CHILDHOOD EDUCATIONAL PROGRAMS	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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
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	***Total Early Childhood Educational Programs*** **(Add 110 through 600)**		*1190*	0.00
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
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	***Total Special Education Instructional Programs*** ***(Add 110 through 600)***		*1200*	0.00
1280	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - UNIFIED SPORTS	01-2-01280-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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
1280	***Total Special Education Instructional Programs - Unified Sports*** ***(Add 110 through 600)***		*1280*	0.00

COOPERATIVE FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 19-0123-000

RECEIPTS

1291	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 3-5	10-2-01291-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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
1291	***Total Special Education Instructional Programs - Ages 3-5 (Add 110 through 600)***		*1291*	0.00
1292	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 0-2	01-2-01292-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	
284	Early Retirement or Termination		284	
285	Voluntary Terminations		285	
300	Purchased Services		300	
400	Supplies and Materials		400	
420	Textbooks		420	
425	E-Books		425	
500	Capital Outlay		500	
600	Other Expenses		600	
1292	***Total Special Education Instructional Programs - Ages 0-2 (Add 110 through 600)***		*1292*	0.00
		10-2-XXXXX-000		
2100	***Total Support Services - Pupils***		*2100*	45,566.05
2150	***Total Support Services - Pupils - Safety & Security***		*2150*	2,386.57
2200	***Total Support Services - Staff***		*2200*	
2213	***Total Support Services - School Improvement***		*2213*	
2214	***Total Support Services - Implementation of Standards***		*2214*	
2320	***Total Executive Administration Services***		*2320*	
2330	***Total District Legal Services***		*2330*	
2400	***Total Office of the Principal***		*2400*	
2510	***Total General Administration - Business Services***		*2510*	
2520	***Vehicle Acquisition & Maintenance Other than Pupil Transportation Vehicles***		*2520*	
2600	***Support Services - Maintenance and Operation of Building(s) and Site(s)***		*2600*	540.00
2750	***Regular Pupil Transportation***		*2750*	
2760	***School Age Special Education Pupil Transportation***		*2760*	
3000	***Total Community Services***		*3000*	
3400	***Total Categorical Grants from Corporations & Other Private Interests***		*3400*	
3500	***Total State Categorical Programs***		*3500*	

COOPERATIVE FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 19-0123-000

RECEIPTS

4000	**FEDERAL PROGRAMS**	10-2-XXXXX-000		
4200	Title I, Part A ESEA/ESSA Improving Basic Programs Operated by LEA		4200	
4210	Title I ESEA/ESSA Accountability Improving Basic Programs Accountability		4210	
4215	Title I, Part 1003G School Improvement Grants (SIG)		4215	
4230	Title I, Part D, Subpart 2 ESEA/ESSA Prevention & Intervention Programs for Neglected/Delinquent/At-Risk Youth		4230	
4310	Title II, Part A ESEA/ESSA Supporting Effective Instruction		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 Preschool (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	
4450	MEDICAID in Public Schools		4450	
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 ESEA/ESSA Education of Migratory Children		4915	
4925	Title III Part A ESEA/ESSA English Language Acquisition/Lang Enhancement/Academic Achievement		4925	
4926	Title III ESEA/ESSA Immigrant Education		4926	
4940	Head Start		4940	
4968	Title IV, Part B ESEA/ESSA 21st Century Community Learning Centers		4968	
4980	Adult Basic Education		4980	
4990	Other Federal Categorical Expenditures		4990	
4992	REAP (Small Rural School Achievement Grants - from U.S. Dept. of Ed)		4992	
4000	***Total Federal Programs***		*4000*	0.00
	(Add 4200 through 4992)			
6000	***Total Summer School***		*6000*	
7000	***Total Adult Education***		*7000*	
20500	***TOTAL DISBURSEMENTS***	*10-2-20500-000*		61,859.31
	(Add 1100, 1115, 1125, 1150, 1160, 1190, 1195, 1200, 1280, 1291, 1292, 2100, 2150, 2200, 2213, 2214, 2320, 2330, 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	29,121.30
COH	**Cash On Hand - Ending Balance**	10-0-COH	-END	42,100.28

STUDENT FEE FUND

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 19-0123-000

RECEIPTS

1000		LOCAL RECEIPTS	12-1-XXXXX-000		
	1410	Interest		1410	
	1741	Extracurricular Activity Fees		1741	36,073.61
	1742	Postsecondary Education Fees		1742	
	1743	Summer or Night School Fees		1743	
	1000	***Total Local Receipts*** **(Add 1410 through 1743)**		*1000*	36,073.61
	10000	***GRAND TOTAL OF ALL RECEIPTS***		*10000*	36,073.61

DISBURSEMENTS

1100		REGULAR INSTRUCTIONAL PROGRAMS (Night School)	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	***Total Summer School***		*1100*	0.00
2100		SUPPORT SERVICES - PUPILS (Extracurricular Activities or Postsecondary Education)	12-2-02100-XXX		
	300	Purchased Services		300	11,780.66
	400	Supplies and Materials		400	3,230.90
	500	Capital Outlay		500	
	600	Other Expenses		600	4,585.64
	2100	***Total Support Services - Pupils*** ***(Add 300 through 600)***		*2100*	19,597.20
6000		SUMMER SCHOOL	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	***Total Summer School*** **(Add 110 through 600)**		*6000*	0.00
20500		***TOTAL DISBURSEMENTS*** ***(Add 1100, 2100 and 6000)***	*12-2-20500-000*		19,597.20

SUMMARY OF CASH BALANCE

COH	Cash On Hand - Beginning Balance	12-0-COH	-BEG	28,988.19
COH	Cash On Hand - Ending Balance	12-0-COH	-END	45,464.60

PER PUPIL INFORMATION

NDE 03-036
Due Date 11/1/2017
Revised 7/17

County-District Number: 19-0123-000

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

		00-0-XXXXX-000	
99431	Buildings	99431	53,812,400.00
99441	Contents of Buildings	99441	13,259,400.00
99249	**Total Value of Buildings and Contents**	**99249**	**67,071,800.00**

UNIT (PER PUPIL) COSTS

		00-0-XXXXX-000	
99810	Average Daily Attendance [All Grades K & Up]	99810	1,715.37
99820	Average Daily Membership [All Grades K & Up]	99820	1,815.87
99821	Indicate the Amount of ADM that is Elementary	99821	1,018.20
99822	Indicate the Amount of ADM that is Secondary	99822	797.67
20200	Total Adjusted Current Expense *[Page 12, 20200]*	20200	16,832,162.75
99830	Annual Depreciation of Buildings & Contents *[99249 x 3%]*	99830	2,012,154.00
99840	Total Annual Costs *[Add 20200 and 99830]*	99840	18,844,316.75
99850	Annual Cost Per Pupil, ADA *[99840 / 99810]*	99850	10,985.57
99860	Annual Cost Per Pupil, ADM *[99840 / 99820]*	99860	10,377.57

ADJUSTED PER PUPIL COST INFORMATION

		00-0-XXXXX-000	
1100	Total Non-Special Education Programs *[General Fund (GF) Expenditure Function 1100]*	1100	7,516,115.70
1115	Total Career Academy Programs (Rule 47) *[General Fund (GF) Expenditure Function 1115]*	1115	0.00
1125	Total Regular Instructional Programs School Age Flex *[GF Expenditure Function 1125]*	1125	123,628.51
1150	Total Limited English Proficiency Programs *[GF Expenditure Function 1150]*	1150	868,705.19
1160	Total Poverty Programs *[GF Expenditure Function 1160]*	1160	1,610,963.52
1200	Total Special Education Programs *[GF Expenditure Function 1200]*	1200	1,867,918.96
1280	Total Special Education Programs - Unified Sports [GF Expenditure Function 1280]	1280	0.00
6000	Total Summer School Programs *[GF Expenditure Function 6000]*	6000	27,357.50
1000	All Instruction *[Add 1100, 1115, 1125, 1150, 1160, 1200, 1280 and 6000]*	1000	12,014,689.38
1001	Indicate the Amount of 1000 that is Elementary	1001	5,908,645.56
1002	Indicate the Amount of 1000 that is Secondary	1002	6,106,043.82

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

ANNUAL FINANCIAL STATEMENTS
AND ACCOMPANYING
INDEPENDENT AUDITOR'S REPORTS

AUGUST 31, 2017

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, 2017

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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, 2017

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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, 2017

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Schuyler Community Schools, District No. 123, Schuyler, Nebraska (the "District"), as of and for the year ended August 31, 2017, 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 the modified cash basis of accounting as described in the Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit 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 modified cash basis financial position of the governmental activities and each major fund of the District as of August 31, 2017, and the respective changes in modified cash financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis of Accounting

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

Other Matters

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively compromise Schuyler Community Schools, District No. 123, Schuyler, Nebraska's financial statements. Management's Discussion and Analysis (pages 40 through 44), the budgetary comparison schedules (pages 24 through 34), and the combining fund financial statements (pages 36 through 39) 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations part 200, Uniform Administrative Requirements, Cost Principles, an Audit Requirements for Federal Awards* (Uniform Guidance), and is also not a 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, 2017, 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, 2017

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

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

AUGUST 31, 2017

	Governmental Activities	Total Activities
ASSETS		
Cash and cash equivalents	$ 7,261,118	$ 7,261,118
Cash with county treasurers	2,852,056	2,852,056
Investments	-	-
Total Assets	$ 10,113,174	$ 10,113,174
NET POSITION		
Restricted:	$ 4,347,547	$ 4,347,547
Unrestricted:	5,765,627	5,765,627
Total Net Position	$ 10,113,174	$ 10,113,174

See Accompanying Auditor's Report and Notes to Financial Statements

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

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2017

	Cash Disbursements	Program cash receipts: Charges for Services	Program cash receipts: Operating Grants and Contributions	Program cash receipts: Capital Grants and Contributions	Net (Disbursements) Receipts and Changes in Net Position
Governmental activities:					
Regular instructional programs	$ 7,639,742	$ 36,074	$ 10,762	$ -	$ (7,592,906)
Limited english proficiency programs	868,705	-	-	-	(868,705)
Poverty programs	1,610,964	-	-	-	(1,610,964)
Early childhood educational programs	783,766	-	260,368	-	(523,398)
Special education programs	1,867,919	-	809,548	-	(1,058,371)
Early childhood special education programs	177,417	-	-	-	(177,417)
Support services - pupils	811,724	164,390	-	-	(647,334)
Support services - staff	621,040	-	-	-	(621,040)
Board of education	56,053	-	-	-	(56,053)
Executive administration services	209,013	-	-	-	(209,013)
Office of the principal	898,678	-	-	-	(898,678)
Support services - business	562,058	-	-	-	(562,058)
Vehicle acquisition and maintenance	112,197	-	-	-	(112,197)
Support services - building(s) and site(s)	3,167,266	-	-	-	(3,167,266)
Support services - pupil transportation	109,477	-	-	-	(109,477)
Support services - pupil transportation sp ed	2,811	-	-	-	(2,811)
Community services	66,225	-	-	-	(66,225)
Federal programs	3,271,606	-	2,991,482	-	(280,124)
Summer school	27,358	-	-	-	(27,358)
Debt service fees	1,000	-	-	-	(1,000)
Redemption of principal	315,000	-	-	-	(315,000)
Interest	364,106	-	-	-	(364,106)
County fines	-	98,162	-	-	98,162
School activities	444,797	-	-	-	(444,797)
School Nutrition	144,698	-	7,182	-	(137,516)
Total governmental activities	$ 24,133,620	$ 298,626	$ 4,079,342	$ -	(19,755,652)
General receipts:					
Taxes					15,165,687
Local receipts					569,382
Restricted Interest					15,607
Unrestricted Interest					29,370
State receipts					4,052,925
Non-revenue receipts					32,305
Insurance Proceeds					40,587
Sale of Capital Assets					3,500
Total general receipts					19,909,363
Change in net position					153,711
Net position - beginning of year					9,959,463
Net position - end of year					$ 10,113,174

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
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2017

		Special Revenue Fund	
	General	Activities	School Nutrition
ASSETS			
Cash and cash equivalents	$ 2,835,993	$ 353,356	$ 129,157
Cash with county treasurers	2,576,278	-	-
Investments	-	-	-
Total receipts	$ 5,412,271	$ 353,356	$ 129,157
FUND BALANCES			
Restricted	$ -	$ -	$ 129,157
Commited	42,100	-	-
Assigned	718,863	353,356	-
Unassigned	4,651,308	-	-
Total Fund Balance	$ 5,412,271	$ 353,356	$ 129,157

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

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

FOR THE YEAR ENDED AUGUST 31, 2017

Special Revenue Fund	Capital Projects Funds		Debt Service Fund	
Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	Governmental Funds
$ 45,465	$ 532,719	$ 2,769,625	$ 594,803	$ 7,261,118
-	117,338	79,076	79,364	2,852,056
-	-	-	-	-
$ 45,465	$ 650,057	$ 2,848,701	$ 674,167	$ 10,113,174
$ 45,465	$ 650,057	$ 2,848,701	$ 674,167	$ 4,347,547
-	-	-	-	42,100
-	-	-	-	1,072,219
-	-	-	-	4,651,308
$ 45,465	$ 650,057	$ 2,848,701	$ 674,167	$ 10,113,174

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
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2017

		Special Revenue Fund	
	General	Activities	School Nutrition
RECEIPTS			
Taxes	$ 12,610,455	$ -	$ -
Local receipts	80,266	489,116	164,390
Restricted Interest	-	-	-
Unrestricted Interest	28,951	312	107
County receipts	98,162	-	-
State receipts	6,231,665	-	7,182
Federal receipts	1,907,597	-	861,916
Non-revenue receipts	76,040	-	352
Total receipts	21,033,136	489,428	1,033,947
DISBURSEMENTS			
Instructional programs	7,639,742	-	-
Limited english proficiency programs	868,705	-	-
Poverty programs	1,610,964	-	-
Early childhood educational programs	783,766	-	-
Special education instructional programs	1,867,919	-	-
Early childhood special education instructional programs	177,417	-	-
Support services - pupils	792,127	-	-
Support services - staff	621,040	-	-
Board of education	56,053	-	-
Executive administration services	209,013	-	-
Office of the principal	898,678	-	-
Support services - business	562,058	-	-
Vehicle acquisition and maintenance	112,197	-	-
Support services - building(s) and site(s)	1,742,856	-	-
Support services - pupil transportation	109,477	-	-
Support services - pupil transportation sp ed	2,811	-	-
Community services	66,225	-	-
Federal programs	2,409,690	-	861,916
Summer school	27,358	-	-
Debt services / Fees	-	-	-
Redemption of principal	-	-	-
Interest	-	-	-
School activities	-	444,797	-
School lunch	-	-	144,698
Total disbursements	20,558,096	444,797	1,006,614
Excess (deficiency) of receipts over disbursements before other financing sources/(uses)	475,040	44,631	27,333
OTHER FINANCING SOURCES/(USES)			
Transfers from other funds	215,925	20,000	-
Transfers to other funds	(235,925)	-	-
Net change in fund balance	455,040	64,631	27,333
Fund balance - beginning of year	4,957,231	288,725	101,824
Fund balance - end of year	$ 5,412,271	$ 353,356	$ 129,157

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
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2017

Special Revenue Fund	Capital Projects Funds		Debt Service Fund	
Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	Governmental Funds
$ -	$ 615,099	$ 421,017	$ 421,054	$ 14,067,625
36,074	-	-	-	769,846
-	4,390	9,861	1,356	15,607
-	-	-	-	29,370
-	-	-	-	98,162
-	-	-	-	6,238,847
-	-	221,969	-	2,991,482
-	-	-	-	76,392
36,074	619,489	652,847	422,410	24,287,331
-	-	-	-	7,639,742
-	-	-	-	868,705
-	-	-	-	1,610,964
-	-	-	-	783,766
-	-	-	-	1,867,919
-	-	-	-	177,417
19,597	-	-	-	811,724
-	-	-	-	621,040
-	-	-	-	56,053
-	-	-	-	209,013
-	-	-	-	898,678
-	-	-	-	562,058
-	-	-	-	112,197
-	1,424,410	-	-	3,167,266
-	-	-	-	109,477
-	-	-	-	2,811
-	-	-	-	66,225
-	-	-	-	3,271,606
-	-	-	-	27,358
-	-	500	500	1,000
-	-	-	315,000	315,000
-	-	238,420	125,686	364,106
-	-	-	-	444,797
-	-	-	-	144,698
19,597	1,424,410	238,920	441,186	24,133,620
16,477	(804,921)	413,927	(18,776)	153,711
-	-	-	-	235,925
-	-	-	-	(235,925)
16,477	(804,921)	413,927	(18,776)	153,711
28,988	1,454,978	2,434,774	692,943	9,959,463
$ 45,465	$ 650,057	$ 2,848,701	$ 674,167	$ 10,113,174

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, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

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

Reporting Entity

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

Measurement Focus and Basis of Accounting

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Presentation

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

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

The funds of the financial reporting entity are described below:

GOVERNMENTAL FUND TYPES

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

GOVERNMENTAL FUND TYPES, CONTINUED

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

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

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

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.

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, 2017.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

b. Restricted – This classification includes amounts for which constraints have been placed on the use of resources either (1) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (2) imposed by law through constitutional provisions or enabling legislation.

c. Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed the government itself using its highest level of decision making authority. That constraint can be removed or changed by taking the same action.

d. Assigned – This classification includes amounts that are constrained by the District's intent to be used for a specific purpose. The intent is expressed by the governing body or a body or official authorized by the governing body.

e. Unassigned – This classification is the residual classification for the General Fund and includes all amounts not contained in other classifications.

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

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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.

2. BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for each Fund. Each budget is presented on the modified cash basis of accounting, which is consistent with the requirements of the Nebraska Budget Act.

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

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

- The Administration of the District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.

- Public hearings are conducted at a public meeting to obtain taxpayers comments.

- On or before Sept 20, the budget is legally adopted by the Board of Education through passage of a resolution and is filed with the appropriate agencies.

- Total fund expenditures may not legally exceed total appropriations at the fund level or for "regular education" in the general fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year end and any revisions require Board approval.

- The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien on property within the District as of December 31. Taxes are due as of that date. One-half of the real estate taxes become delinquent after the following May 1, with the second one-half becoming delinquent after Sept. 1.

3. CASH AND INVESTMENTS

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

At August 31, 2017, the District had bank deposits of $7,840,417, all of which was covered by federal depository insurance and/or collateralized by U.S. Government securities subject to joint custody safe keeping receipts issued by the custodial financial institution, which was not the pledging institution.

4. FUNDS HELD BY COUNTY TREASURER

The following balances were held by the Butler, Colfax and Saunders County Treasurers for the District as of August 31, 2017.

	Butler County	Colfax County	Saunders County	Total
General Fund	$ 352,866	$ 2,222,753	$ 659	$ 2,576,278
Building Fund	16,301	101,006	31	117,338
Bond Fund	11,005	68,339	20	79,364
Qualified Capital Purpose Undertaking Fund	10,985	68,070	21	79,076
TOTALS	$ 391,157	$ 2,460,168	$ 731	$ 2,852,056

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, a refundable tax credit is received semi-annually for 15 years from the U.S. Treasury through December 15, 2025. The refundable tax credit amount is determined by the Treasury Department as the lesser of the bond rate as paid or the rate as published in Treasury Department regulations. 4,585,000

Series 2012 General Obligation Refunding Bonds payable in the amount of $6,835,000 were issued April 18, 2012. The purpose of the bonds was to refund the 2007 General Obligation Bonds on December 12, 2012. Principal bond payments are due annually starting on December 15, 2012. Interest rates from 0.30% to 3.00% and interest payments are payable semi-annually on June 15 and December 15, commencing on December 15, 2012. The final payment is due December 15, 2029. 5,440,000

Total Long-Term Debt at August 31, 2017 $ 10,025,000

The following is a summary of bond transactions of the District for the year ended August 31, 2017:

	Series 2012 Refunding Bonds	Series 2010 QSCB
Bonds		
Bonds Payable, Beginning of year	$ 5,755,000	$ 4,585,000
Bonds retired	315,000	-
Bonds Payable, End of year	$ 5,440,000	$ 4,585,000
Interest paid for the year ending August 31, 2017	$ 125,686	$ 238,420
Principal due within 1 year	$ 330,000	$ -

6. LONG-TERM DEBT-BONDS, CONTINUED

Annual future payments for bonds payable for the 2010 Qualified School Construction Bonds at August 31, 2017 are as follows:

August 31,	Principal	Interest Rate	Interest	Total
2018	-	5.20%	238,420	238,420
2019	-	5.20%	238,420	238,420
2020	-	5.20%	238,420	238,420
2021	-	5.20%	238,420	238,420
2022	-	5.20%	238,420	238,420
2023-2026	4,585,000	5.20%	834,470	5,419,470
	$ 4,585,000		$ 2,026,570	$ 6,611,570

Annual future payment for bonds payable for the 2012 General Obligation Refunding Bonds at August 31, 2017 are as follows:

August 31,	Principal	Interest Rate	Interest	Total
2018	330,000	.95%	122,937	452,937
2019	350,000	1.30%	119,095	469,095
2020	370,000	1.55%	113,953	483,953
2021	390,000	1.85%	107,478	497,478
2022	415,000	2.00%	99,720	514,720
2023-2027	2,235,000	2.15%-2.75%	347,551	2,582,551
2028-2030	1,350,000	2.85%-3.00%	56,786	1,406,786
	$ 5,440,000		$ 967,520	$ 6,407,520

7. SUMMARY OF ALL DEBT

The annual requirements to amortized all long-term notes and bonds debt outstanding at August 31, 2017, including interest payments, are as follows:

August 31,	Principal	Interest	Total Payments
2018	330,000	361,357	691,357
2019	350,000	357,515	707,515
2020	370,000	352,373	722,373
2021	390,000	345,898	735,898
2022	415,000	338,140	753,140
2023-2027	6,820,000	1,182,021	8,002,021
2028-2030	1,350,000	56,786	1,406,786
	$ 10,025,000	$ 2,994,090	$ 13,019,090

9. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM

Plan Description. Eligible employees of the Schuyler Community School District are provided with pensions through the Nebraska Public Employees Retirement System (NPERS) – a cost sharing multiple-employer defined benefit pension plan. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

Benefits Provided. NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions. Normal retirement is at age 65. The monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to $3.50 per year of service; or 2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age. Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

Contributions. The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2016 to August 31, 2017. The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2017 was $1,139,122.

Commitment Related to Proportionate Share of Net Pension Liability. At June 30, 2016 the NPERS, as a whole, reported a total net pension liability of $1,504,841,375 of which the district's share amounted to $9,126,080. Because of the use of a modified cash basis of accounting framework in the preparation of these financial statements, this proportionate share of the NPERS net pension liability is not reported in the District's financial statements as a liability, and is instead disclosed herein as a commitment. In accordance with the modified cash basis of accounting, pension expense or expenditures are only reported when contributions are paid by the District to NPERS.

9. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

The NPERS net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating local governments, actuarially determined. At June 30, 2016, the District's proportion was .502566 percent, which is a decrease of .008093 from its proportion measured as of June 30, 2015.

Actuarial assumptions. Actuarial assumptions used in the determination of net pension liability, including mortality rates and life expectancies, long-term expected rate of return, discount rate and sensitivity of the net pension liability to changes in discount rate are available in the separately issued NPERS financial report that can be obtained online at http://www.auditors.nebraska.gov/APA_Reports/2017/SA852-08252017-January_1_2016_through_December_31_2016_County_Employees_Retirement_Plan_Employer_GASB_68_Schedules_Audit_Report.pdf

10. EARLY RETIREMENT INCENTIVE PLAN

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

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

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

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

- A ten thousand dollar ($10,000) contribution to a Health Reimbursement Account (HRA) to be credited to the employee in three (3) equal installments at the beginning of each of the three (3) fiscal years.

10. EARLY RETIREMENT INCENTIVE PLAN (CONTINUED)

- 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, 2017, the District paid $117,151 from the General Fund for the early retirement incentive plan. The total future payments required to be paid under the ERIP is $95,506.

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.

Compensated Absences

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

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 $105,681.29 by January 1, 2019 and $105,681.28 by January 1, 2020.

A tort claim has been filed alleging that an injury occurred while helping, as part of a cheerleaders' fundraiser, with an inflatable game at the County Fair. The Notice of the Tort Claim is dated July 27, 2015, and makes a demand for $2.5 million dollars. The School District's insurance company is handling the matter. The outcome of the claims and the potential exposure cannot be predicted with certainty at this point in time. The School District intends to vigorously defend the lawsuit.

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, 2017, which is the date the financial statements were available to be issued.

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

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

FOR THE YEAR ENDED AUGUST 31, 2017

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2016		$ 4,028,632	
Receipts:			
Local receipts:			
Local property taxes	$ 12,788,451	12,091,250	$ (697,201)
Carline tax	15,000	19,386	4,386
Public power district sales tax	25,000	-	(25,000)
Motor vehicle taxes	485,000	499,819	14,819
Interest	17,500	26,435	8,935
Local license fees	1,000	4,435	3,435
Community service activities	2,500	-	(2,500)
Rental of school facilities	-	704	704
Other local receipts	5,000	289	(4,711)
	13,339,451	12,642,318	(697,133)
County receipts:			
County fines and license fees	125,000	92,628	(32,372)
ESU receipts	-	5,534	5,534
	125,000	98,162	(26,838)
State receipts:			
State aid	4,052,925	4,052,925	-
Special education programs	558,000	756,626	198,626
Special education transportation	4,000	8,936	4,936
Homestead exemption	-	104,855	104,855
Property tax credit	-	597,982	597,982
Personal property tax credit	-	118,915	118,915
Payments for high ability learners	6,500	10,762	4,262
Flex funding: school age support services	-	43,986	43,986
Pro-rate motor vehicle	25,000	28,691	3,691
State apportionment	261,975	247,619	(14,356)
State categorical programs	135,000	-	(135,000)
Early childhood endowment grants	-	260,368	260,368
Other state receipts	5,000	-	(5,000)
	5,048,400	6,231,665	1,183,265
Federal receipts:			
Title I, (includes NCLB Title I)	585,000	1,332,866	747,866
Title II, Part A NCLB teacher quality grants	40,000	45,262	5,262
IDEA Part B special education	-	3,701	3,701
IDEA preschool	-	4,314	4,314
IDEA enrollment/poverty	425,171	-	(425,171)
IDEA Part B early intervening services	-	13,595	13,595
MEDICAID in public schools	10,000	32,022	22,022
MEDICAID administrative activities (MAAPS)	40,000	33,045	(6,955)
Federal vocational & applied technology education (Carl Perkins)	5,000	1,800	(3,200)
Universal service fund (E-rate)	-	92,606	92,606
Title III NCLB limited english proficient grant	-	49,050	49,050
Title III NCLB immigrant education	-	20,211	20,211
Other federal categorical receipts	626,750	279,125	(347,625)
Grants from corporations	55,000	-	(55,000)
	1,786,921	1,907,597	120,676

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

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

FOR THE YEAR ENDED AUGUST 31, 2017

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Receipts (continued):			
Non-revenue receipts:			
Insurance adjustments	-	56	56
Sale of property	-	3,500	3,500
Other non-revenue receipts	-	71,484	71,484
	-	75,040	75,040
Total receipts	20,299,772	20,954,782	655,010
Disbursements:			
Regular instructional programs	10,922,000	7,639,742	3,282,258
Limited english proficiency programs	-	868,705	(868,705)
Poverty programs	-	1,610,964	(1,610,964)
Early childhood educational programs	-	483,893	(483,893)
Special education instructional programs	1,797,005	1,867,919	(70,914)
Early childhood special education instructional programs	-	177,417	(177,417)
Support services - pupils	899,000	730,268	168,732
Support services - staff	612,415	621,040	(8,625)
Board of education	66,919	56,053	10,866
Executive administration services	408,721	415,954	(7,233)
District Legal Service	2,000	-	2,000
Office of the principal	801,059	898,678	(97,619)
General administration - business services	134,800	162,002	(27,202)
Vehicle acquisition and maintenance	36,400	112,197	(75,797)
Support services - building(s) and site(s)	1,619,256	1,742,856	(123,600)
Support services - pupil transportation	68,760	109,477	(40,717)
School age special education pupil transportation	2,560	2,811	(251)
Community services	40,000	66,225	(26,225)
State categorical programs	385,400	299,873	85,527
Federal programs	2,180,100	2,409,690	(229,590)
Debt services	232,500	8,984	223,516
Summer school	42,000	27,358	14,642
Transfers	100,000	20,000	80,000
Total disbursements	20,350,895	20,332,106	18,789
Excess (deficiency) of receipts over disbursements	$ (51,123)	622,676	$ 673,799
Budgetary fund balance, August 31, 2017		$ 4,651,308	

See Notes to Supplementary Information Budgetary Comparison Schedule

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

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

FOR THE YEAR ENDED AUGUST 31, 2017

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2016		$ 842,533	
Receipts:			
Local receipts:			
Interest	$ -	2,483	$ 2,483
	-	2,483	2,483
Non-revenue receipts:			
Transfer from the general fund	350,884	100,000	(250,884)
Other non-revenue receipts	-	1,000	1,000
	350,884	101,000	(249,884)
Total receipts	350,884	103,483	(247,401)
Disbursements:			
Support services - business	850,000	187,854	662,146
Capital Outlay	-	99,901	(99,901)
Total disbursements	850,000	287,755	562,245
Excess (deficiency) of receipts over disbursements	$ (499,116)	(184,272)	$ 314,844
Budgetary fund balance, August 31, 2017		$ 658,261	

See Notes to Supplementary Information Budgetary Comparison Schedule

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

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

FOR THE YEAR ENDED AUGUST 31, 2017

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2016		$ 56,945	
Receipts:			
Local receipts:			
Interest	$ -	33	$ 33
	-	33	33
Non-revenue receipts:			
Transfer from the general fund	114,841	115,925	1,084
	114,841	115,925	1,084
Total receipts	114,841	115,958	1,117
Disbursements:			
Support services - business	145,560	112,301	33,259
Total disbursements	145,560	112,301	33,259
Excess (deficiency) of receipts over disbursements	$ (30,719)	3,657	$ 34,376
Budgetary fund balance, August 31, 2017		$ 60,602	

See Notes to Supplementary Information Budgetary Comparison Schedule

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

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

FOR THE YEAR ENDED AUGUST 31, 2017

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2016		$ 29,121	
Receipts:			
Local receipts:			
Tuition received from individuals	$ 100,000	74,838	$ (25,162)
	100,000	74,838	(25,162)
Non-revenue receipts			
Other non-revenue receipts	50,000	-	(50,000)
	50,000	-	(50,000)
Total receipts	150,000	74,838	(75,162)
Disbursements:			
Regular Instructional Programs	100,000	13,367	86,633
Support Services	50,000	48,493	1,507
Total disbursements	150,000	61,859	88,141
Excess (deficiency) of receipts over disbursements	$ -	12,979	$ 12,979
Budgetary fund balance, August 31, 2017		$ 42,100	

See Notes to Supplementary Information Budgetary Comparison Schedules

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

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

FOR THE YEAR ENDED AUGUST 31, 2017

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2016		$ 288,725	
Receipts:			
Local receipts:			
Interest	$ -	312	$ 312
Activities receipts	313,292	489,116	175,824
	313,292	489,428	176,136
Non-revenue receipts:			
Transfer from the general fund	-	20,000	20,000
	-	20,000	20,000
Total receipts	313,292	509,428	196,136
Disbursements:			
Support services - pupils	500,000	444,797	55,203
Total disbursements	500,000	444,797	55,203
Excess (deficiency) of receipts over disbursements	$ (186,708)	64,631	$ 251,339
Budgetary fund balance, August 31, 2017		$ 353,356	

See Notes to Supplementary Information Budgetary Comparison Schedule

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

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

FOR THE YEAR ENDED AUGUST 31, 2017

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2016		$ 101,824	
Receipts:			
Local receipts:			
Interest	$ 20	107	87
Sale of lunches/milk	150,000	164,390	14,390
Other	-	-	-
	150,020	164,497	14,477
State receipts:			
State reimbursement	5,000	7,182	2,182
	5,000	7,182	2,182
Federal receipts:			
Federal reimbursement	785,426	861,916	76,490
	785,426	861,916	76,490
Non-revenue receipts:			
Other non-revenue receipts	-	352	352
	-	352	352
Total receipts	940,446	1,033,947	93,501
Disbursements:			
Support services - pupils	1,027,000	1,006,614	20,386
Total disbursements	1,027,000	1,006,614	20,386
Excess (deficiency) of receipts over disbursements	$ (86,554)	27,333	$ 113,887
Budgetary fund balance, August 31, 2017		$ 129,157	

See Notes to Supplementary Information Budgetary Comparison Schedule

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

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

FOR THE YEAR ENDED AUGUST 31, 2017

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2016		$ 28,988	
Receipts:			
Local receipts:			
Extracurricular activity fees	$ 15,879	36,074	$ 20,195
Summer or night school fees	1,000	-	(1,000)
Total receipts	16,879	36,074	19,195
Disbursements:			
Support services - pupils	40,000	19,597	20,403
Summer or night school fees	10,000	-	10,000
Total disbursements	50,000	19,597	30,403
Excess (deficiency) of receipts over disbursements	$ (33,121)	16,477	$ 49,598
Budgetary fund balance, August 31, 2017		$ 45,465	

See Notes to Supplementary Information Budgetary Comparison Schedule

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

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

FOR THE YEAR ENDED AUGUST 31, 2017

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2016		$ 1,454,978	
Receipts:			
Local receipts:			
Local property taxes	$ 593,935	574,683	$ (19,252)
Carline taxes	500	930	430
Interest	4,000	4,390	390
	598,435	580,003	(18,432)
State receipts:			
Homestead exemption	-	4,870	4,870
Property tax credit	-	29,284	29,284
Persona property tax credit	-	4,824	4,824
Pro rate motor vehicle	-	508	508
	-	39,486	39,486
Total receipts	598,435	619,489	21,054
Disbursements:			
Buildings and sites	1,875,000	1,424,410	450,590
	1,875,000	1,424,410	450,590
Total disbursements	1,875,000	1,424,410	450,590
Excess (deficiency) of receipts over disbursements	$ (1,276,565)	(804,921)	$ 471,644
Budgetary fund balance, August 31, 2017		$ 650,057	

See Notes to Supplementary Information Budgetary Comparison Schedule

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

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

FOR THE YEAR ENDED AUGUST 31, 2017

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2016		$ 2,434,774	
Receipts:			
Local receipts:			
Local property taxes	$ 400,267	393,150	$ (7,117)
Carline taxes	500	644	144
Interest	5,000	9,861	4,861
	405,767	403,655	(2,112)
State receipts:			
Homestead exemption	-	3,282	3,282
Property tax credit	-	19,187	19,187
Personal property tax credit	-	3,799	3,799
Pro-rate motor vehicle	650	955	305
	650	27,223	26,573
Federal receipts			
Bond interest reimbursement	206,000	221,969	15,969
	206,000	221,969	15,969
Total receipts	612,417	652,847	40,430
Disbursements:			
Redemption of principal-Series 2010	2,500,000	-	2,500,000
Debt services interest-Series 2010	650,000	238,420	411,580
Bond fees	-	500	(500)
Total disbursements	3,150,000	238,920	2,911,080
Excess (deficiency) of receipts over disbursements	$ (2,537,583)	413,927	$ 2,951,510
Budgetary fund balance, August 31, 2017		$ 2,848,701	

See Notes to Supplementary Information Budgetary Comparison Schedules

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

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

FOR THE YEAR ENDED AUGUST 31, 2017

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2016		$ 692,943	
Receipts:			
Local receipts:			
Local property taxes	$ 400,965	393,735	(7,230)
Carline taxes	-	645	645
Interest	-	1,356	1,356
	400,965	395,736	(5,229)
State receipts:			
Homestead exemption	-	3,288	3,288
Property tax credit	-	18,625	18,625
Personal property tax credit	-	3,805	3,805
Pro-rate motor vehicle	1,000	956	(44)
	1,000	26,674	25,674
Total receipts	401,965	422,410	20,445
Disbursements:			
Redemption of principal-Series 2012	325,000	315,000	10,000
Debt services interest-Series 2012	250,000	125,686	124,314
Bond fees	-	500	(500)
Total disbursements	575,000	441,186	133,814
Excess (deficiency) of receipts over disbursements	$ (173,035)	(18,776)	$ 154,259
Budgetary fund balance, August 31, 2017		$ 674,167	

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, 2017

1. BUDGETARY ACCOUNTING

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

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

2. PRESENTATION

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

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

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

FOR THE YEAR ENDED AUGUST 31, 2017

	General	Depreciation	Employee Benefit	Cooperative	Total General Funds
ASSETS					
Cash and cash equivalents	$ 2,075,030	$ 658,261	$ 60,602	$ 42,100	$ 2,835,993
Cash with county treasurers	2,576,278	-	-	-	2,576,278
Total Assets	$ 4,651,308	$ 658,261	$ 60,602	$ 42,100	$ 5,412,271
FUND BALANCES					
Restricted	$ -	$ -	$ -	$ -	$ -
Commited	-	-	-	42,100	42,100
Assigned	-	658,261	60,602	-	718,863
Unassigned	4,651,308	-	-	-	4,651,308
Total Fund Balance	$ 4,651,308	$ 658,261	$ 60,602	$ 42,100	$ 5,412,271

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

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

FOR THE YEAR ENDED AUGUST 31, 2017

Special Revenue Funds			Capital Projects Funds		Debt Service Fund	
Activities	School Nutrition	Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	Governmental Funds
$ 353,356	$ 129,157	$ 45,465	$ 532,719	$ 2,769,625	$ 594,803	$ 7,261,118
-	-	-	117,338	79,076	79,364	2,852,056
$ 353,356	$ 129,157	$ 45,465	$ 650,057	$ 2,848,701	$ 674,167	$ 10,113,174
$ -	$ 129,157	$ 45,465	$ 650,057	$ 2,848,701	$ 674,167	$ 4,347,547
-	-	-	-	-	-	42,100
353,356	-	-	-	-	-	1,072,219
-	-	-	-	-	-	4,651,308
$ 353,356	$ 129,157	$ 45,465	$ 650,057	$ 2,848,701	$ 674,167	$ 10,113,174

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

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

FOR THE YEAR ENDED AUGUST 31, 2017

	General	Depreciation	Employee Benefit	Cooperative	Total General Funds
RECEIPTS					
Taxes	$12,610,455	$ -	$ -	$ -	$12,610,455
Local receipts	5,428	-	-	74,838	80,266
Restricted Interest	-	-		-	-
Unrestricted Interest	26,435	2,483	33	-	28,951
County receipts	98,162	-	-	-	98,162
State receipts	6,231,665	-	-	-	6,231,665
Federal receipts	1,907,597	-	-	-	1,907,597
Non-revenue receipts	75,040	1,000	-	-	76,040
Total receipts	20,954,782	3,483	33	74,838	21,033,136
DISBURSEMENTS					
Instructional programs	7,639,742	-	-	-	7,639,742
Limited english proficiency programs	868,705	-	-	-	868,705
Poverty programs	1,610,964	-	-	-	1,610,964
Early childhood educational programs	783,766	-	-	-	783,766
Special education instructional programs	1,867,919	-	-	-	1,867,919
Early childhood special education programs	177,417	-	-	-	177,417
Support services - pupils	730,268	-	-	61,859	792,127
Support services - staff	621,040	-	-	-	621,040
Board of education	56,053	-	-	-	56,053
Executive administration services	209,013	-	-	-	209,013
Office of the principal	898,678	-	-	-	898,678
Support services - business	162,002	287,755	112,301	-	562,058
Vehicle acquisition and maintenance	112,197	-	-	-	112,197
Support services - building(s) and site(s)	1,742,856	-	-	-	1,742,856
Support services - pupil transportation	109,477	-	-	-	109,477
Support services - pupil transportation sp ed	2,811	-	-	-	2,811
Community services	66,225	-	-	-	66,225
Federal programs	2,409,690	-	-	-	2,409,690
Summer school	27,358	-	-	-	27,358
Debt service fee	-	-	-	-	-
Redemption of principal	-	-	-	-	-
Interest	-	-	-	-	-
School activities	-	-	-	-	-
School lunch	-	-	-	-	-
Total disbursements	20,096,181	287,755	112,301	61,859	20,558,096
Excess (deficiency) of receipts over disbursements before other financing uses	858,601	(284,272)	(112,268)	12,979	475,040
OTHER FINANCING SOURCES/(USES)					
Transfers from other funds	-	100,000	115,925	-	215,925
Transfers to other funds	(235,925)	-	-	-	(235,925)
Net change in fund balance	622,676	(184,272)	3,657	12,979	455,040
Fund balance - beginning of year	4,028,632	842,533	56,945	29,121	4,957,231
Fund balance - end of year	$ 4,651,308	$ 658,261	$ 60,602	$ 42,100	$ 5,412,271

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

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

FOR THE YEAR ENDED AUGUST 31, 2017

Special Revenue Funds			Capital Projects Funds		Debt Service Fund	
Activities	School Nutrition	Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	Governmental Funds
$ -	$ -	$ -	$ 615,099	$ 421,017	$ 421,054	$ 14,067,625
489,116	164,390	36,074	-	-	-	769,846
-	-	-	4,390	9,861	1,356	15,607
312	107	-		-	-	29,370
-	-	-	-	-	-	98,162
-	7,182	-	-	-	-	6,238,847
-	861,916	-	-	221,969	-	2,991,482
-	352	-	-	-	-	76,392
489,428	1,033,947	36,074	619,489	652,847	422,410	24,287,331
-	-	-	-	-	-	7,639,742
-	-	-	-	-	-	868,705
-	-	-	-	-	-	1,610,964
-	-	-	-	-	-	783,766
-	-	-	-	-	-	1,867,919
-	-	-	-	-	-	177,417
-	-	19,597	-	-	-	811,724
-	-	-	-	-	-	621,040
-	-	-	-	-	-	56,053
-	-	-	-	-	-	209,013
-	-	-	-	-	-	898,678
-	-	-	-	-	-	562,058
-	-	-	-	-	-	112,197
-	-	-	1,424,410	-	-	3,167,266
-	-	-	-	-	-	109,477
-	-	-	-	-	-	2,811
-	-	-	-	-	-	66,225
-	861,916	-	-	-	-	3,271,606
-	-	-	-	-	-	27,358
-	-	-	-	500	500	1,000
-	-	-	-	-	315,000	315,000
-	-	-	-	238,420	125,686	364,106
444,797	-	-	-	-	-	444,797
-	144,698	-	-	-	-	144,698
444,797	1,006,614	19,597	1,424,410	238,920	441,186	24,133,620
44,631	27,333	16,477	(804,921)	413,927	(18,776)	153,711
20,000	-	-	-	-	-	235,925
-	-	-	-	-	-	(235,925)
64,631	27,333	16,477	(804,921)	413,927	(18,776)	153,711
288,725	101,824	28,988	1,454,978	2,434,774	692,943	9,959,463
$ 353,356	$ 129,157	$ 45,465	$ 650,057	$ 2,848,701	$ 674,167	$ 10,113,174

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

This section of Schuyler Community Schools' annual audit report presents our discussion and analysis of the school district's financial performance during the fiscal year that ended on August 31, 2017. Please read it in conjunction with the district's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This document meets the provisions of Statement No.34 of the Governmental Accounting Standards. Board "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund, financial statements, and the classification of net assets into three components: (a) invested in capital assets, net of related debt; (b) restricted; and (c) unrestricted.

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

The accompanying basic financial statements have been prepared on the modified cash basis of accounting. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The use of the modified cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Schuyler Community Schools – District #19-0123.

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

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

Separate financial statements are provided for governmental funds. Each individual governmental fund reported as separate columns in the fund financial statements.

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

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

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

FINANCIAL HIGHLIGHTS

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

- The board has set levy goals and has accomplished these goals. We were able to maintain approximately a 95 cent General Fund levy, 3 cent Bond Fund levy, a 4 cent Special Building Fund levy and 3 cent Qualified Capital Purpose Undertaking Fund. It is our hope that we will be able to continue to uphold this trend.

- During the year 2016-2017, the school district receipted $24,287,332. Disbursements for the year were $24,133,620. Total net assets for the district were $10,113,174.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Governmental Activities

The largest single source, of receipts for the District is property tax. In 2015-2016, property was valued at $1,309,155,163. In 2016-2017 property value increased to $1,359,750,290. This ($50,595,127) was an increase of 3.72%. This valuation generated $12,788,451 for the general fund; $400,965 for the bond fund; $593,935 for the special building fund, and $400,267 for the qualified capital purpose undertaking fund. This totals $14,183,618.

The following table shows the property tax rates, by fund, for fiscal years 2015-2016 and 2016-2017 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 2016-2017 would be $1,053.64 for the 19-0123 Schuyler Community Schools district.

Fund	2016-17 Levy	2015-16 Levy	Levy Change
General Fund	.950000	.950000	.000000
Bond Fund	.029786	.038582	(.008796)
Building Fund	.044121	. 051246	(.007125)
QCPUF	.029734	.038601	(.008867)
District Totals	1.053641	1.078429	(.024788)

The District's state aid recorded in the General Fund for 2015-16 was $4,062,848 and for the 2016-2017 school year was certified at $4,052,925. This reflects a decrease of $9,923 (0.24% decrease).

General Fund Budgetary Highlights

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

	2016-2017 Budget	2016-2017 Actual	2015-2016 Actual
Beginning Balance		$4,028,632	$2,811,066
Receipts:			
Local Sources	13,339,451	12,642,318	11,857,514
State Sources	5,048,400	6,231,665	6,145,069
County & ESU Sources	125,000	98,162	121,263
Federal Sources	1,786,921	1,907,597	2,504,434
Non Revenue	-	75,040	107,689
Total Receipts	20,299,772	20,954,782	20,735,969
Expenditures	(20,350,895)	(20,332,106)	(19,518,404)
Ending Balance		$4,651,308	$4,028,631

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

FINANCIAL ANALYSIS OF THE OTHER FUNDS

The following financial information pertains to the these funds: Depreciation Fund, Employee Benefit Fund, Activities Fund, Nutrition Fund, Special Building Fund, Student Fee Fund, Bond Fund, Qualified Capital Purpose Undertaking Fund, and Cooperative Fund for the 2016-2017 and 2015-2016 school years.

	2016-2017 Budget	2016-2017 Actual	2015-2016 Actual
Depreciation Fund			
Beginning Balance		$842,533	$899,116
Total Receipts	350,884	103,483	302,395
Total Disbursements	(850,000)	(287,755)	(358,978)
Ending Balance		$658,261	$842,533
Employee Benefit Fund			
Beginning Balance		$56,945	$46,279
Total Receipts	114,841	115,958	127,663
Total Disbursements	(145,560)	(112,301)	(116,997)
Ending Balance		$60,602	$56,945
Activities Fund			
Beginning Balance		$288,725	$216,708
Total Receipts	313,292	509,428	444,359
Total Disbursements	(500,000)	(444,797)	(372,342)
Ending Balance		$353,356	$288,725
School Nutrition Fund			
Beginning Balance		$101,824	$78,544
Total Receipts	940,446	1,033,947	998,693
Total Disbursements	(1,027,000)	(1,006,614)	(975,413)
Ending Balance		$129,157	$101,824
Student Fee Fund			
Beginning Balance		$28,988	$27,121
Total Receipts	16,879	36,074	29,492
Total Disbursements	(50,000)	(19,597)	(27,625)
Ending Balance		$45,465	$28,988
Special Building Fund			
Beginning Balance		$1,454,978	$2,145,254
Total Receipts	598,435	619,489	657,134
Total Disbursements	(1,875,000)	(1,424,410)	(1,347,410)
Ending Balance		$650,057	$1,454,978
QCPUF			
Beginning Balance		$2,434,774	$1,945,187
Total Receipts	612,417	652,847	728,507
Total Disbursements	(3,150,000)	(238,920)	(238,920)
Ending Balance		$2,848,701	$2,434,774
Bond Fund			
Beginning Balance		$692,943	$621,386
Total Receipts	401,965	422,410	499,900
Total Disbursements	(575,000)	(441,186)	(428,343)
Ending Balance		$674,167	$692,943
Cooperative Fund			
Beginning Balance		$29,121	$20,000
Total Receipts	150,000	74,838	48,000
Total Disbursements	(150,000)	(61,859)	(38,879)
Ending Balance		$42,100	$29,121

DEBT ADMINISTRATION

Despite state-mandated budget and levy limitations and other fiscal pressures on school districts in Nebraska, the District has maintained a strong educational institution. Schuyler Community Schools is a source of great pride to the district and community. In October of 2007, the voters approved a $6.9 million bond to build a K-3 building and an addition to the high school. We project that we will be paying for this bond for the next 15 years. The board approved a $4.5 million Qualified School Construction Bond paid from the Qualified Capital Purpose Undertaking Fund (QCPUF) in October of 2010. This bond was for a 33,000 plus square foot addition onto the Schuyler Elementary School. We project that we will be paying for this bond for the next 12 years. In August 2015, the board of education awarded the bid to Bierman Contractors, Inc. to build a field house and recreation center addition to the middle school site. The cost of the building was estimated to be just under 1.5 million dollars. Commitments from Cargill and Schuyler Education Foundation provided just over $400,000 for the project. While the building did not require debt, it did commit funds from the special building fund. In the fall of 2016, the board of education voted to accept a bid from Bierman Contractors, Inc. to build an addition to the high school building. The total cost of the building was estimated at 1.2 million to be paid for from building fund receipts. It should be noted the board of education continues to maintain a tax rate at or near the $1.07 levy (target levies are 95 cents General Fund; 4 cents Bond Fund; 5 cents Special Building Fund and 4 cents 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 DISTIRICT'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.org

PEKNY & ASSOCIATES, CPA'S, PC

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each fund of Schuyler Community Schools, District No. 123, Schuyler, Nebraska, as of and for the year ended August 31, 2017, 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, 2017.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompany schedule of findings and questioned costs as finding 2017-01 that we consider to be a significant deficiency.

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 disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2017-02.

School District's Response to Findings

Schuyler Community Schools, District No. 123'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's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC
October 31, 2017

PEKNY & ASSOCIATES, CPA'S, PC

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

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

Report on Compliance for Each Major Federal Program

We have audited Schuyler Community Schools, District No. 123's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended August 31, 2017. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

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

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, 2017.

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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Schuyler Community Schools, District No. 123's internal control over compliance.

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

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

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

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC
October 31, 2017

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2017

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Awards Expended
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	$ 80,173
Pass-through program from State Department of Education			
National School Lunch Program	10.555	19-0123	840,534
Summer Food Service Program for Children	10.559	19-0123	21,382
Total U.S. Department of Agriculture			942,089
U.S. Department of Health and Human Services:			
Pass-through program from State Department of Health and Human Services			
Medical Assistance Program	93.778	19-0123	65,066
Total U.S. Department of Health and Human Services			65,066
U.S. Department of Education:			
Pass-through programs from State Department of Education			
Title I Grant to LEA	84.010	19-0123	1,592,557
Special Education Cluster			
Special Education Grants	84.027	19-0123	389,679
Special Education Preschool Grants	84.173	19-0123	4,314
Title III	84.365	19-0123	77,134
Career and Technical Education	84.048	19-0123	1,600
Improving Teacher Quality State Grants	84.367	19-0123	42,541
Tittle IV Part B	84.287	19-0123	301,115
Total U.S. Department of Education			2,408,940
Total Expenditures of Federal Awards			$ 3,416,095

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, 2017

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 modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements by the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – FOOD DISTRIBUTION

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

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2017

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, Coop, and Bond Funds of Schuyler Community Schools, District No. 123.

2. One significant deficiency in internal control disclosed during the audit of the financial statements is reported in the Independent Auditors' 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*. No material weaknesses are reported.

3. No material weaknesses in internal control were disclosed during the audit of internal control over major federal awards programs.

4. The audit disclosed an instance of noncompliance which is required to be reported in accordance with *Government Auditing Standards*.

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. The programs tested as major programs included:

U.S. Department of Agriculture:	
Child Nutrition Cluster	
Nat'l School Lunch Program	CFDA #10.555
Summer Food Program	CFDA #10.559
U.S. Department of Education:	
Tittle I Grant to LEA	CFDA #84.010
Special Education Cluster	
Special Education Grants	CFDA #84.027
Special Ed Preschool Grants	CFDA #84.173

7. The threshold used for distinguishing between Type A and B programs was $750,000.

8. Schuyler Community Schools did not qualify as a low risk auditee as that term is defined in the Uniform Guidance

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
YEAR ENDED AUGUST 31, 2017

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
SIGNIFICANT DEFICIENCIES

Internal Control Over Financial Reporting

2017-01 *Criteria*: A strong internal control environment should include processes that are designed to ensure compliance with applicable fund accounting laws and regulations.

Condition: Auditee incorrectly used the activity fund bank account to deposit money and write checks for school employees' family memorials.

Cause: The auditee misunderstood the instructions of the activity fund and no internal control review process was in place to ensure compliance.

Effect: Deposits and disbursements were incorrectly reported on the activity fund.

Recommendation: Procedures should be implemented to ensure that a review process is added to ensure compliance with applicable fund accounting laws and regulations.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and will provide a review process to ensure compliance with applicable fund accounting laws and regulations.

Compliance and Other Matters

2017-02 *Criteria*: The Uniform System of Accounting for Nebraska Public School Districts describes the proper use of fund accounting and requires schools to follow it.

Condition: Auditee incorrectly used the activity fund bank account to deposit money and write checks for school employees' family memorials.

Cause: The auditee misunderstood the instructions of the activity fund.

Effect: Deposits and disbursements were incorrectly reported on the activity fund.

Recommendation: Keep the accounting records for the memorials separate from the school accounting records.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and will separate the accounting records from the school records to ensure compliance with applicable fund accounting laws and regulations.

FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS
SIGNIFICANT DEFICIENCIES

None

Schuyler Community Schools

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

CORRECTIVE ACTION PLAN

October 31, 2017

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, 2017.

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, 2017.

The findings from the October 31, 2017, schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS AND QUESTIONED COSTS RELATED TO FINANCIAL STATEMENTS
SIGNIFICANT DEFICIENCIES

Internal Control Over Financial Reporting

2017-01 *Criteria*: A strong internal control environment should include processes that are designed to ensure compliance with applicable fund accounting laws and regulations.

Condition: Auditee incorrectly used the activity fund bank account to deposit money and write checks for school employees' family memorials.

Recommendation: Procedures should be implemented to ensure that a review process is added to ensure compliance with applicable fund accounting laws and regulations.

Action Taken: Schuyler Community Schools, District No. 123 agrees with the finding and will provide a review process to ensure compliance with applicable fund accounting laws and regulations.

Dr. Daniel Hoesing
Superintendent
401 Adam Street
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Fax: 402-352-5552

Darli Vrba
K-12 Special Education Administrator
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Dave Gibbons
PK-12 Director of Curriculum, School Improvement and Special Services
200 West 10th Street
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Phone: 402-352-5514 Fax: 402-352-2644

Compliance and Other Matters

2017-02 *Criteria*: The Uniform System of Accounting for Nebraska Public School Districts describes the proper use of fund accounting and requires schools to follow it.

Condition: Auditee incorrectly used the activity fund bank account to deposit money and write checks for school employees' family memorials.

Recommendation: Keep the accounting records for the memorials separate from the school accounting records.

Action Taken: Schuyler Community Schools, District No. 123 agrees with the finding and will separate the accounting records from the school records to ensure compliance with applicable fund accounting laws and regulations.

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 Hoesing at 402 352-3527.

Sincerely,

Daniel Hoesing

Daniel Hoesing, Superintendent
Schuyler Community Schools, District No. 123
October 31, 2017

Schuyler Community Schools

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

October 31, 2017

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

We are providing this letter in connection with your audit of the financial statements of Schuyler Community Schools, District 123 as of August 31, 2017 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund, of Schuyler Community Schools, District 123 and the respective changes in financial position in conformity with the cash basis of accounting. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with the cash basis of accounting. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief, as of October 31, 2017, the following representations made to you during your audit.

1. The financial statements referred to above are fairly presented in conformity with the cash basis of accounting and include all properly classified funds and other financial information of the primary government and all component units required by the cash basis of accounting to be included in the financial reporting entity.

2. We have made available to you all –

   a. Financial records and related data.

   b. Minutes of the meetings of the Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements or the schedule of expenditures of federal awards.

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

Darli Vrba
K-12 Special Education Administrator
200 W. 10TH Street
Schuyler, NE 68661
Phone: 402-352-5514
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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

5. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit.

6. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.

7. We have no knowledge of any fraud or suspected fraud affecting the entity involving:

   a. Management,

   b. Employees who have significant roles in internal control, or

   c. Others where the fraud could have a material effect on the financial statements.

8. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.

9. We have taken timely and appropriate steps to remedy fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse that you have reported to us.

10. We have a process to track the status of audit findings and recommendations.

11. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

12. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

13. The school district has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

14. The following, if any, have been properly recorded or disclosed in the financial statements:
   a. Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.

   b. Guarantees, whether written or oral, under which the school district is contingently liable.

   c. All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements. We believe the estimates and measurements are reasonable in the circumstance.

15. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts, or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

16. There are no –

    a. Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on non compliance.

    b. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with the cash basis of accounting.

    c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by the cash basis of accounting.

17. As part of your audit, you assisted with preparation of the financial statements and related notes and schedule of expenditures of federal awards. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions.
    We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.

18. The school district has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

19. The school district has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

20. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

21. The financial statements properly classify all funds and activities.

22. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

23. Net position components, (restricted and unrestricted) and equity amounts are properly classified and, if applicable, approved.

24. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

25. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

26. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

27. Deposit and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

28. We have appropriately disclosed the district's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position was properly recognized under the policy.

29. We have evaluated the district's ability to continue as a going concern and have included appropriate disclosures, as necessary, in the financial statements.

30. With respect to federal award programs;

    a. We are responsible for understanding and complying with and have complied with the audit requirements of Title2 U.S. Code of Federal Regulations part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). including requirements relating to preparation of the schedule of expenditures of federal awards.

    b. We have prepared the schedule of expenditures of federal awards in accordance with the Uniform Guidance, and have identified and disclosed in the schedule expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

    c. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.

    d. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

e. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance.

f. We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.

g. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

h. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to major federal programs.

i. We have received no requests from a federal agency to audit one or more specific programs as a major program.

j. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the Uniform Guidance, related to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards.

k. We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

l. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

m. Amounts claimed or used for matching were determined in accordance with the Uniform Guidance.

n. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

o. We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information

related to federal program financial reports and claims for advances and reimbursements.

p. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

q. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.

r. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance) have occurred subsequent to the date as of which compliance was audited.

s. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

t. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

u. We have charged costs to federal awards in accordance with applicable cost principles.

v. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

w. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

x. We are responsible for preparing and implementing a corrective action plan for each audit finding.

y. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

31. We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

Signed: Daniel Haessig

Title: Superintendent

Date: 11-8-2017

2017-18 Incentive Pay Program:

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

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

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

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

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

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

a. College Course for additional endorsement or advanced degree in approved area.
b. Course must be approved prior to enrollment.
c. Reimbursement for actual tuition cost up to $150 per credit hour.
d. Incentive reimbursement ***is upon proof of registration for the course or*** upon successful completion of the course. ***If paid in advance, transcripts must be provided to verify successful completion of the course or repayment is required.***
e. If used for salary advancement, tuition incentive must be repaid prior to advancement.
f. Limit of 30 credits per semester. (first come, first serve basis)

SCHS School Improvement Grant (SIG) Incentive:

Math and Reading Improvement Incentives

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

BILINGUAL CERTIFICATION: $500 per year for 5 years.

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

DISTRICT RESIDENCY POLICY FOR CERTIFIED STAFF

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

Workforce Housing Initiative Pilot Program (WHIPP)

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

WHPP Home Renter: $1,000 per year for 5 years (Total $5,000)
WHPP Home Owner: $2,000 per year for 5 years or a total of $10,000 lump sum payment

Schuyler Education Association	**Board of Education**
_____	_____
President	President
_____	_____
Chief Negotiator	Secretary

2018-19
CERTIFICATED STAFF MASTER AGREEMENT

THIS AGREEMENT was made and entered into this ***13th day of November, 2017*** by and between the SCHUYLER COMMUNITY SCHOOLS (SCS) SCHOOL BOARD and the SCHUYLER EDUCATION ASSOCIATION OF SCHUYLER COMMUNITY SCHOOLS (SEA).

I. LEAVE AGREEMENT

1.1 PERSONAL TIME OFF (PTO)

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

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

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

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

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

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

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

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

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

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

PTO days will be reduced in one-hour increments

1.2 PROFESSIONAL LEAVE.

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

1.3 BEREAVEMENT LEAVE CLARIFICATION

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

1.4 LEAVE OF ABSENCE.

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

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

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

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

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

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

1.5 EMERGENCY MEDICAL LEAVE BANK.

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

I. Purpose

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

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

II. Membership

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

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

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

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

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

III. Eligibility

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

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

IV. Application

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

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

II. INSURANCE INFORMATION

2.1 LIFE INSURANCE.

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

2.2 HEALTH AND ACCIDENT.

The School District shall provide Blue Cross Blue Shield health dual option insurance and single dental insurance coverage through the EHA on a four tier format for all certified staff electing to be covered and their dependents when applicable. A certified staff member who has a spouse that is employed as a certified staff member in another school district or ESU, and who is eligible for that district's or ESU's health insurance are encouraged to work cooperatively with Schuyler Community Schools in sharing health insurance costs. SCS is willing to work with the spouse's district in deciding which district will hold the health insurance policy. The certified staff members and dependents who are covered by SCS health insurance shall receive the benefits provided for teachers and their dependents who are insured under group insurance plans, namely $900 Deductible/$3,500 HSA (Dual Option) health coverage and PP0 80% and single A and B with 50% C dental coverage, issued by Blue Cross/Blue Shield of Nebraska Educator's Health Alliance, for insuring the NSEA Nebraska Teachers Group. There will be no cash payments added to the salaries in lieu of taking this fringe benefit. Exception for clarification: if the staff member of Schuyler Community Schools has a spouse who is also a staff member of Schuyler Community Schools, the Board will pay for the fringe benefit in the amount necessary but not more than the amount set out above. This would entitle a teaching husband-and-wife combination in the above situation to a fully paid family dental benefit. There would be no cash allowance in lieu of any available fringe benefit in the above instance.

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

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

$1,000 Deductible	**Health**	**Dental**	**Total Cost**
Employee	$567.72	$28.67	$7,156.68
Employee and Child(ren)	$1,050.28	$28.67	$12,947.40
Employee and Spouse	$1,192.20	$28.67	$14,650.44
Employee, Spouse and Child(ren)	$1,600.83	$28.67	$19,554.00
Married Couple Benefit (Family Dental)		$52.18	$626.16

$3,500 HSA	**Health**	**Dental**	**Total Cost**
Employee	$487.27	$28.67	$6,191.33
Employee and Child(ren)	$901.48	$28.67	$11,161.84
Employee and Spouse	$1,023.29	$28.67	$12,623.55
Employee, Spouse and Child(ren)	$1,374.01	$28.67	$16,832.20
Married Couple Benefit (Family Dental)		$52.18	$626.16

2.3 INCOME PROTECTION.

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

2.4 IRS SECTION 125 PLAN.

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

III. SALARY INFORMATION

3.1 SALARY SCHEDULE. The salary schedule for the teachers shall be in accordance with Appendix "A" attached hereto with a base salary of ***$ 35,200.***

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

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

3.5 HORIZONTAL MOVEMENT.
A teacher wishing to move horizontally on the salary schedule must meet the following criteria:
(A) All hours beyond the bachelor's degree must be:

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

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

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

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

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

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

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

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

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

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

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

- Less than half of a period (20 minutes) – no compensation
- Half or more of a period - $17.50

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

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

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

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

3.9 EXTRA DUTY PAY

3.9A EXTRA DUTY SCHEDULE CLASSIFICATIONS

Class 0 – (unpaid)

FCA
Wrestling Aids

Class I

Art Club
Flags
National Honor Society
9th Grade Sponsor
S Club Assistant

Class II

AV Director
Mock Trial
10th Grade Sponsor
12th Grade Sponsor

Class III

11th Grade Sponsor(s) 2 times the money
Science and Math Club
Cultural Unity Club
S Club
SADD
FFA Assistant

Class IV

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

Class V

Junior High Assistant Coaches
- Football
- Volleyball
- Boys' & Girls' Basketball
- Boy's & Girls' Track
- Wrestling
- Cross Country

One Act Play Director
Strive Sponsor/Channel 99
Dance Team

Class VI

Junior High Head of Program Coaches
- Football
- Volleyball
- Boys' & Girls' Basketball
- Boy's & Girls' Track
- Wrestling
- Cross Country

**Head coaches on step 10 will be placed at 9% for the 2015-16 contract year.*

Class VI(Continued)

Assistant Cross Country
Speech
Intramural Coordinator

Class VII

Assistant Softball
Assistant Soccer
Assistant Track
Cross Country

Class VIII

Head Golf Coach
Assistant Coaches
- Basketball
- Football
- Volleyball
- Wrestling
- *(including 9th Grade Coaching)*

Cheerleader Sponsor

Class IX

Head Softball Coach
Head Soccer Coach

Class X

Head Coaches
- Basketball
- Football
- Track
- Volleyball
- Wrestling
- Band

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

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

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

3.9B EXTRA DUTY PAY SCHEDULE – CLASSIFICATIONS CATEGORIES

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

Percentage (times) base salary determines extra duty pay.

3.9C EXTRA DUTY REVIEW COMMITTEE

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

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

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

3.9D MISCELLANEOUS EXTRA DUTY PAY CONSIDERATIONS

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

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

3.Extended contract will be figured by taking 1/185 X the number of days of extended contract plus the experience in the BA column to step 7 (1.24). Minimum payment $190.27/day; Maximum payment $235.94/day**.** Current extended contracts are grandfathered and any reduction may be subject to provisions of the reduction in force policy. Extended contracts for new employees will be considered on an annual basis and listed as an "extra duty" assignment.

4. The Board of Education will pay individual teachers the minimum hourly wage for carrying out any assigned supervisory duties in connection with sports and ticket selling.
Exception: Teachers will receive their faculty pass for their first three supervisory duties. There will be no hourly wage for the first three supervisory duties.

3.9.E CURRICULUM IMPROVEMENT AND PROGRAM DEVELOPMENT REQUESTS

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

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

3.9.F MISCELLANEOUS EXTRA DUTY PAY

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

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

3.10 Living in the Schuyler School District Stipend
Refer to Appendix A

IV. CONTRACT INFORMATION

4.1 CONTRACT RELEASE.

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

V. GRIEVANCE PROCEDURE

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

VI. DURATION

This contract shall be effective as of August 1, *2018* and shall continue in effect until July 31, *2019*. If a new and substitute contract has not been duly entered into prior to July 31, *2020* the terms of this contract shall continue in full force and effective until such substitute contract is adopted, which shall then be fully retroactive to August 1, *2018*.

APPENDIX A

DISTRICT RESIDENCY POLICY FOR CERTIFIED STAFF

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

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

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

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

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

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

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

APPENDIX "B"

GRIEVANCE PROCEDURE

I. DEFINITION

A. A "grievance" is an alleged violation or abuse of any term or condition of employment.

B. A "grievant" is an employee(s) who files a grievance.

C. "Day" means calendar day: Saturdays, Sundays, and State mandated legal holidays are excluded as the last day of the time limit.

D. "Representative" is a person or agent designated to represent either party in the grievance procedure.

E. "Party in interest" is a person, agent, or agency with an interest in the grievance.

II. PROCEDURE

A. Grievances shall be processed promptly and expeditiously.

B. Time notwithstanding, grievances shall be adjudicated as set out within this grievance procedure.

C. Formal grievance shall be filed in writing. Communications and decisions concerning formal grievance shall be in writing.

D. Provided requests for grievances are filed two (2) days prior to the hearing, parties in interest shall be permitted representatives limited to two persons at all levels of the procedures, and witnesses determined by the person or body conducting the hearing, provided requests for such are filed two (2) days prior to the hearing.

E. Failure by a grievant to process a grievance within the specified time limit shall render the grievance as waived or settled in favor of the Board of Education.

F. After Level III, there shall be no additional evidence submitted during the grievance process.

III. PROCESSING

A. Level I - Informal Grievances

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

B. Level II - Formal Grievances

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

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

C. Level III - Appeals to the Superintendent of Schools

1. Within five (5) days of the decision at Level II, the grievant may request an appeal to the superintendent. The appeal shall include all materials previously submitted.

2. The superintendent shall establish a hearing within ten (10) days following such requests and shall notify the grievant at least five (5) days prior to the hearing date.

3. Within five (5) days after the hearing, the superintendent shall notify the parties in interest of his decision.

D. Level IV - Appeals to the Board

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

E. General Provisions

1. No prejudice will attend any party in interest by reason of the utilization or participation in the grievance procedure.

2. The filing or pendency of any grievance shall not impede the normal management operation of the schools.

3. All records of grievance processing shall be filed separately.

4. Parties in interest will cooperate in investigating and providing pertinent information concerning a grievance being processed.

Appendix "C"

2016-17 Incentive Pay Program

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

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

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

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

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

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

a. College Course for additional endorsement or advanced degree in approved area.
b. Course must be approved prior to enrollment.
c. Reimbursement for actual tuition cost up to $150 per credit hour.
d. Incentive reimbursement ***is upon proof of registration for the course or*** upon successful completion of the course. ***If paid in advance, transcripts must be provided to verify successful completion of the course or repayment is required.***
e. If used for salary advancement, tuition incentive must be repaid prior to advancement.
f. Limit of 30 credits per semester. (first come, first serve basis)

SCHS School Improvement Grant (SIG) Incentive:

Math and Reading Improvement Incentives

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

BILINGUAL CERTIFICATION: $500 per year for 5 years.

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

DISTRICT RESIDENCY POLICY FOR CERTIFIED STAFF

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

Workforce Housing Initiative Pilot Program (WHIPP)

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

WHPP Home Renter: $1,000 per year for 5 years (Total $5,000)
WHPP Home Owner: $2,000 per year for 5 years or a total of $10,000 lump sum payment

Schuyler Education Association	**Board of Education**
_____	_____
President	President
_____	_____
Chief Negotiator	Secretary

VII. ENTIRE AGREEMENT

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

IN WITNESS WHEREOF, the parties hereto have hereunder caused this instrument to be executed on the **13*th* *day of November, 2017***.

For the Board of Education	For the Schuyler Education Association
_____	_____
_____	_____
_____	_____
_____	_____

Addendums outside the enforcement of this contract

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

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

*A "salary schedule" committee shall be organized annually by the superintendent:

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

Schuyler Central High School

401 Adam Street, Schuyler, Ne 68661
Principal Stephen E. Grammer - Assistant Principal Jim Kasik
Phone: 402-352-2421 Fax: 402-352-2372

November 5th, 2017

To: Mr. Stephen Grammer, Schuyler Community Schools
From: Carmen Marino

Dear Mr. Grammer,

Please accept this letter as my formal resignation as a Para educator at Schuyler Community Schools, effective immediately. I am leaving my position due to conflicts in my schedule with Casey's.

Sincerely,

Carmen Marino

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

Darli Vrba
K-12 Special Education Administrator
200 W. 10TH Street
Schuyler, NE 68661
Phone: 402-352-5514
Fax: 402-352-2644

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

11/13/2017

TRANSFERS WITHIN THE DISTRICT

Last Name	First Name	Transferring School Year	Date Transfer Requested	Grade Entering	SCS Resident School Building	SCS Transfering to Building
Galvan	Priscilla	2017/2018	10/25/2017	8	SCS/SMS	Fishers

OPTIONS OUT / IN

Last Name	First Name	Option School Year	Date Transfer Requested	Grade Entering	Resident District	Option district

CANCELED OPTIONS:

Last Name	First Name	Option School Year	Date canceled		Resident District	Option district
Matchett	Maggie	2009/2010	10/26/2017	7th	SCS/SMS	David City Public

Greater Nebraska Schools Association
P.O. Box 82889 • Lincoln, Nebraska 68501-2889

GNSA Annual Meeting
Thursday, November 16, 2017
5:00 p.m.

Embassy Suites, La Vista, NE
Dapper I

AGENDA

5:00 p.m. Welcome and Introductions – Mike Goos, President

Business Meeting

- Treasurer's Report – Steve Joel
- New Business – Mike Goos
  - Bylaws Update
  - Legislative Committee Update – Virgil Harden & Troy Loeffelholz
  - NSA 2017-18 – Rob Winter
    - Senator Roster Assignments
    - Senator Visits: November 20-January 2
    - 2018 Legislative Calendar
    - GNSA Brochure
    - Website
- Other Business – Mike Goos
  - Meeting Dates
    - Summer Workshop – June 20, 2017, in Grand Island
  - Announcements
    - Thank you to outgoing president
- Adjourn to Social in Dapper II

5:30-6:00 p.m. **Social** *sponsored by The DLR Group (Pat Phelan)*

IMPORTANT MEETING – YOU'RE INVITED!

We will have a quick meeting on Thursday, November 16th at 4:30 PM in the SUGARLOAF room at the State Education Conference in LaVista. *This meeting is for any/all superintendents and school board members*. Come get an update on what we're doing as we try to help create legislation to improve educational funding without so much reliance on local property taxes. This coalition formed last December and we want to make sure we provide our educational colleagues with an important update. It's more important than ever that K-12 leaders from all corners of the state stand together and work to protect public education. **Please attend and please bring some board members**.

- *Mike Lucas with York Public Schools at 402-366-6491*

Nebraskans United for Property Tax Reform & Education

PRINCIPLE #1

Adequate and sustainable funding of high quality K-12 education is imperative for the future of Nebraska.

- A well-educated workforce is essential for economic development and a high quality of life.[1]
- **Education** reduces poverty, boosts economic growth and increases income. In sum, **education** is one of the most **important investments** a state can make in its people and its future.[2]
- Low levels of state funding is at the heart of Nebraska's property tax issues, not school spending.[3]

PRINCIPLE #2

Tax reform which reduces the over-reliance on local property taxes is necessary to ensure our tax system is fair to all Nebraska taxpayers.

- Nebraska must reduce property taxes to ensure a fair and balanced tax system.
  - Nebraska ranks 49th in the country in the % of K-12 funding that comes from the state.[4]
  - Nebraskans pays the 7th highest effective property tax rate in the nation.[5]
- To fund the state budget, we need a tax system that is fair and balanced for all Nebraska taxpayers. Nebraska's taxpayers need a significant reduction in property taxes.
  - Nebraska K-12 schools receive 33% of their funding from state sources while the national average is 47%.[6]
  - Nebraska K-12 schools receive 49% of their funding from local property taxes while the national average is 29%.[6]

Nebraska Farm Bureau
Nebraska Council of School Administrators
Nebraska State Education Association
Nebraska Rural Community Schools Association
Women Involved in Farm Economics
Gage County Property Tax Group
Nebraska Wheat Growers
Schools Taking Action for Nebraska Children's Education
Nebraska GRANGE
Nebraska Corn Growers Association
Reform for Nebraska's Future
Nebraska Farmers Union
Nebraska Soybean Association
Nebraska Pork Producers
Independent Cattlemen of Nebraska
Greater Nebraska Schools Association

[1] *Educational Attainment as an Economic Driver for States, Regions and Communities; Larry Good and Jeannine La Prad - Corporation for a Skilled Workforce, Michigan State University, 2013.*

[2] *The economic case for education, Ludger Woessmann, University of Munich, Journal of Education Economics, 2016.*

[3] *Property Tax Truth, NSEA Voice Magazine, February, 2017. Property Taxes, State Aid and School Spending, NSEA Research, January, 2017; Data Source: Nebraska Department of Education Annual Finance Reports of School Districts, 1995-96 to 2015-16.*

[4] *https://www2.census.gov/govs/school/14f33pub.pdf U.S. Census Bureau, Public Education Finance Report, June, 2016.*

[5] *How High Are Property Taxes in Your State*? Tax Foundation, July, 2016; Data Source - 2014 American Community Survey, U.S. Census Bureau data.

[6] U.S. Census Bureau, Public Education Finance, 2016 – Based on 2014 Survey Data.

SCHUYLER COMMUNITY SCHOOLS FOUNDATION
MEETING 11/06/2017 @ 12:00- 1:00 pm
SCHUYLER HIGH SCHOOL SUPERINTENDENTS OFFICE

Membership: Lumir Jedlicka-Treasurer, Brian Vavricek- President, Virginia Semerad- Secretary, Joyce Baumert, Sandy Seckman- Vice President, Victor Lopez, and Dan Hoesing
Guests: Chamber Executive Director
Jackie Farrell – Economic Development Coordinator
Shelley Friesz –shelley.friesz@schuylercommunityschools.org – 402-352-3527 Ext 216
Foundation Assistant
Sheri Balak – sheribalak@gmail.com – Alumni Honors consultant

Vision: "**S**chuyler **C**ommunity **S**chools **F**oundation: **Supporting and Celebrating Success**"

Mission Statement: "**Schuyler Community Schools Foundation will support and celebrate Schuyler Community Schools Students, Staff and Alumni."**

Goals: **1**. **Supporting scholarships for SCHS graduates**
2. Supporting curriculum advancements
3. Supporting capital improvements
4. Supporting collaboration with community and alumni
5. Celebrating outstanding student achievement and service
6. Celebrating outstanding staff achievement and service
7. Celebrating outstanding alumni achievement and services

Secretary Report/Minutes – Review and Approve (refer minutes emailed by Shelley Friesz – October 2017)

Treasurer's Report – See attached report at the meeting

Committee Reports:

- Labor Day: Brian, Victor, Virginia & Sandy
- Scholarship: Sandy, Lumir
- Education: Lumir & Brian
- PR/ Communications: Dan, Sandy, Sheri & Virginia
- Alumni Honors Committee- Joyce & Sheri
- Fundraising- Sandy & Holly
- School Facilities- Dan, Joyce & Holly

Next Meeting is December 4, 2017 @ noon at the Schuyler High School Superintendent's Office