Schuyler Community Schools
Board of Education Regular Meeting
Monday, July 11, 2022 6:30 PM
Schuyler Community Schools Board Room
120 West 20th Street
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.B.1. Consider, discuss, and take action to approve second reading of 2022-23 Policy updates.
IV.B.2. Consider, discuss and take action to approve the 2022-23 handbooks
IV.B.3. Consider, discuss, and take action to approve board recommended additions to the 2022 Strategic Plan
IV.C. Building, Grounds, and Transportation
IV.D. Governance: Public Relations, Technology, and Planning
IV.D.1. Consider, discuss, and take action to approve 2022-23 membership with the Nebraska Rural Community Schools Association (NRCSA)
IV.E. Budget, finance, negotiations, and personnel
IV.E.1. Consider, discuss, and take action to approve the contract with Pekny and Associates, CPA's, PC for the 2021-2022 District Audit.
IV.E.2. Consider, discuss, and take action to accept staff resignations and release them from their 2022-23 contract.
IV.E.3. Consider, discuss, and take action to approve new hire recommendations
V. Discussion Items and Reports
V.A. Superintendent's Report

V.B. Board Member/Committee Reports
VI. Correspondence Items
VII. Adjournment meeting at 7:35 pm
https://zoom.us/rec/share/weNsYXM9dohzHfpNOzC-OLVQhHhHw5QcmVOjkJxIA8pceGpEw8O2dLb8pZ-heD4Q.48OvMqEVxFN7nayg

Prepared by: Christina Bywater, Secretary to the Board

Schuyler Community Schools
Board of Education Regular Meeting
Monday, July 11, 2022 6:30 PM
Schuyler Community Schools Board Room
120 W. 20th Street
Schuyler, NE 68661-2400

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.B.1. Consider, discuss, and take action to approve second reading of 2022-23 Policy updates.

IV.B.2. Consider, discuss and take action to approve the 2022-23 handbooks

IV.B.3. Consider, discuss, and take action to approve board recommended additions to the 2022 Strategic Plan

IV.C. Building, Grounds, and Transportation

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

IV.D.1. Consider, discuss, and take action to approve 2022-23 membership with the Nebraska Rural Community Schools Association (NRCSA)

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

IV.E.1. Consider, discuss, and take action to approve the contract with Pekny and Associates, CPA's, PC for the 2021-2022 District Audit.

IV.E.2. Consider, discuss, and take action to accept staff resignations and release them from their 2022-23 contract.

IV.E.3. Consider, discuss, and take action to approve new hire recommendations

V. Discussion Items and Reports

V.A. Superintendent's Report

V.B. Board Member/Committee Reports

VI. Correspondence Items

VII. Adjournment

Prepared by: Shelley Friesz, Secretary to the Board

Schuyler Community Schools
Board of Education Regular Meeting
Monday, June 13, 2022 6:30 PM
Schuyler Community Schools Board Room
120 W. 20th Street
Schuyler, NE 68661-2400

Posting Locations:

- Schuyler Sun
- District Office Building Front Door
- Schuyler Post Office
- Colfax County Courthouse

Posted Date: 06/9/2022
Attendance Taken at 6:30 PM.

Chuck Misek:	Absent
Richard Brabec:	Present
Nina Lanuza:	Present
Guadalupe Marino:	Present
Dr Renee Sayer:	Present
Brian Vavricek:	Present

Present: 5, Absent: 1.
Attendance Update Taken at 6:31 PM.
Chuck Misek: Present
Present: 6.

I. Parent Involvement Hearing

Action Item

1. Hold a Public Hearing to discuss, consider, and receive input on the Parental Involvement Policies (1005.03 & 1005.12). The public will be given an opportunity to present information and opinions on a proposed Parental Involvement Policy. Attached are our parent involvement and parent engagement policies.

II. Student Fees Hearing

Action Item

Student Fees Policy Annual Requirement:
1. Hold a Public Hearing to discuss, consider and receive input on Student Fee Policy 504.19. The public will be given an opportunity to present information and opinions on the Student Fee Policy.
2. Review the amount of money collected from student pursuant to, and the use of waivers provided in, the student fee policies of the District for the 2021-22 school year. The annual report reflects student fees waived for **2021-22** were $2,608, fees collected were $35,640. In comparison, fees waived for **2020-21** were $4,120.00,, fees collected were $19,611.76.

III. Call Meeting to Order

Procedural Item

STRIVE - COMMIT - SUCCEED - District Mission Statement

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

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

III.A. Pledge of Allegiance

Procedural Item

III.B. Declaration of Open Meeting

Procedural Item

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

Nebraska Open Meetings Act: http://nitc.nebraska.gov/documents/statutes/NebraskaOpenMeetingsAct_current.pdf

IV. Approval of Consent Agenda

Consent Agenda

Discuss, Consider and Take Action on the consent agenda

Motion to amend the consent agenda to modify the student fees policy 506.10 to 504.19 Passed with a motion by Brian Vavricek and a second by Dr Renee Sayer.
Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0
Motion to approve the consent agenda Passed with a motion by Richard Brabec and a second by Brian Vavricek.
Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

IV.A. Agenda

Consent Item

IV.B. Minutes

Consent Item

IV.C. Acceptance of Claims

Consent Item

IV.C.1. Bills of $5,000 or more

Consent Item

IV.D. Financial

Consent Item

IV.E. Other Listed Reports

Consent Item

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

Information Item

V.A. Recognition of visitors and guests

Information Item

Rich Brabec

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

Information Item

VI. Action Items

Procedural Item

VI.A. Board Policy, Handbooks, and Support Programs

Information Item

Rich Brabec, Nina Lanuza
This committee is responsible for annual review of board policies, handbooks, and crisis/safety plans. This committee is also responsible for the support and development of support programs(nursing, food service) in the district.

VI.A.1. Consider, discuss, and take action to accept the 2021-2022 student fees report and reaffirm the student fees policy (506.10) for the 2022-2023 school year.

Action Item

Student Fees Policy Annual Requirement:
1. Review the amount of money collected from students pursuant to, and the use of waivers provided in, the student fee policy of the District for the 2021-2022 school year.
2. Review Student Fees Policy, Request, Waivers and Notification Documents.
3. The student Fees Policy was updated in the fall of 2022. The new policy and number is 504.19.

Motion to accept the 2021-2022 student fees report and reaffirm the student fees policy 504.19 and Fees Documents for the 2022-2023 school year. Passed with a motion by Dr Renee Sayer and a second by Nina Lanuza.
Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

VI.A.1.1. Consider, discuss, and take action to approve 2022-2023 school breakfast and lunch prices.

Action Item

The State of Nebraska does an annual review of lunch prices and costs associated with our food program. According to the guidelines, if you are operating in the black, you do not have to increase prices. If you are in the red, breakfast prices can only increase 5 cents, and lunch prices can only increase 10 cents. We recommend leaving our breakfast and lunch prices the same for the 2022-23 school year.

	SES and Rural Schools		**Middle School**		**High School**		**Adult**	
Meal	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
Breakfast	$1.65	$1.65	$1.65	$1.65	$1.65	$1.65	$2.45	$2.45
Lunch	$2.45	$2.45	$2.55	$2.55	$2.60	$2.60	$3.75	$3.75

Motion to approve 2022-2023 breakfast and lunch prices as recommended. Passed with a motion by Nina Lanuza and a second by Guadalupe Marino.
Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

VI.A.2. Consider, discuss and take action to approve admission prices and activity passes for the 2022-2023 school year.

Action Item

Activity Pass (Activities/Field House)	Required	Admission	Pass Cost
Preschool children	No	Free	NA
K-5 Students	No	$4.00	$10.00
6-8 Students	Yes	$4.00	$10.00
9-12 Students	Yes	$4.00	$10.00

Adults	No	$6.00	$40.00
Senior Citizens	No	$6.00	$20.00

Motion to approve admission prices and activity pass rates as recommended. Passed with a motion by Nina Lanuza and a second by Chuck Misek.
Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

VI.A.3. Consider, discuss, and take action to approve first reading of 2022-23 Policy updates.

Action Item

Policy Update Subscribers,

In January we sent out a revised Policy 702.03 Budget Adoption Process to deal with LB 644 passed by the Legislature last year and taking effect on January 1, 2022. This will alter your previous budget procedures that take place late this summer. After several discussions and close readings of LB 644 we have made a couple of additional changes to 702.03, so it is included with this email along with a redline comparing it to the earlier January version. We have also reissued Administrative Regulations 702.03R1 and 702.03R2. Administrative Regulation 702.03R3 has now been split into R3 and R4 to separate the checklist procedures from the allowable growth definitions. The changes made to the main policy carry through the administrative regulations.

Policy 204.12 is updated to include changes from LB 83 also passed last year and allowing the board to require those wishing to address the board to provide their name, address, and organizational affiliation. Our January Policy Update already included policy revisions from LB 83 to the agenda and meeting minutes policies, along with a new policy 204.13 allowing virtual conferencing in some circumstances.

Policy 508.17 Seizure Safe Schools is a new policy and was created by LB 639 passed last year and describes training for employees handling epileptic seizures in a school and periodic training for all certificated employees.

Policies 902.02 and 902.04 change monetary limits for requiring the hiring of an architect or engineer and limits when a formal bid is required. These revised limits have been approved by the Nebraska Department of Education.

Later this month we will issue a revised set of section 612 Special Education policies to meet changes to NDE Rule 51. We will also issue additional language for Policy 718 Fiscal Management Internal Controls and a greatly expanded Policy 402.05 Employee Grievances to include the detailed grievance procedures required by Title IX.

One last suggestion - this is an appropriate time to check policy or handbook language relating to employee personal appearance (Policy 405.00 Employee Conduct and

Appearance) that your district may have. Social norms have changed greatly in the last decade and some older language may now seem very outdated. In particular, if your district formerly prohibited any body piercings, tattoos, or related adornments, you may need to reconsider what is more fitting today. If you wish to specifically address these items, you might consider some language similar to the following: "Body markings, as with messages or depictions on clothing, must avoid subjects not suitable to an educational environmental environment. Body jewlery, piercings, or accessories shall not present a health or safety hazard to others, or substantially interfere with the educational process." NDE standards for professional conduct set out in Rule 27 largely avoid the subject entirely. Similar revisions might apply to student handbook and policy language.

Thanks again for your participation in NASB Policy Updates.

Motion to approve first reading of new and amended policies. Passed with a motion by Richard Brabec and a second by Guadalupe Marino.
Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

VI.B. Building, Grounds, and Transportation

Procedural Item

Chuck Misek, Rich Brabec, Brian Vavricek
This committee is responsible for recommending approval of building/grounds and transportation programs, vehicle replacement schedule, building and maintenance and upgrade schedule.

VI.B.1. Consider, discuss, and take action to set the price for the morning and afternoon bus service to Lonnie's Trailer Court.

Action Item

This service has worked well for our morning and afternoon routes. Below is an updated outline of the arrangements and corresponding dates we used last year.
Lonnie's Trailer Court Bus Service

1. This is an unsupervised load/unload bus service.
2. The morning bus route pickup: 18th and Fort Street at 7:15 AM.
3. The afternoon bus route drop off: 18th and Fort Street at 4:15 PM.
4. Regular bus route rules apply.
5. Fee (per bus): $450 per semester ($5 per day/ $1.66 per mile).
6. First Semester bus payment due: September 8, 2022.
7. Second Semester bus payment due: January 5, 2023.
8. We will use the same buses that go to Richland Elementary.

Motion to approve the fee of $450 per semester for bus service to Lonnie's Trailer Court for the 2022-23 school year. Passed with a motion by Nina Lanuza and a second by Brian Vavricek.

Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

VI.C. Governance: Public Relations, Technology, and Planning

Action Item

This committee is responsible for recommending the annual district calendar, strategic planning process, technology, and promoting positive public relations and communications program.

VI.C.1. Consider, discuss, and take action to approve amending the 2022-23 Graduation date.

Action Item

In the 2021-22 school calendar, the graduation date was May 15th. The 2022-23 calendar has the graduation date as May 14th. As it falls in 2023, it is Mother's Day.
Several years ago, Schuyler Central High Graduation was on Mother's Day. Through our strategic planning process, we had many requests to move off of Mother's Day.
The third Sunday is May 21st and we are out of school on May 18th. Therefore, we recommend the Graduation Date of May 7th in 2023.

Motion to approve May 7th as the Graduation Date for the Class of 2023. Passed with a motion by Nina Lanuza and a second by Guadalupe Marino.
Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

VI.D. 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.

VI.D.1. Consider, discuss, and take action to approve Staff Resignations

Action Item

1. Joy Jenkins: SCHS Food Service

Motion to accept staff resignations and thank them for their service to the district. Passed with a motion by Richard Brabec and a second by Brian Vavricek.
Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea

Yea: 6, Nay: 0

VI.D.2. Consider, discuss, and take action to approve new hire recommendations.

Action Item

1. Adrienne Blaser: SCHS Social Studies Teacher
2. Noelle White: SMS Nurse
3. Maria E. Arciva: SMS Kitchen
4. Alfredo Millan Marino: SES Custodian/Maintenance
5. Patti Sparling: SES Special Education Teacher

Motion to approve new hire recommendations. Passed with a motion by Brian Vavricek and a second by Dr Renee Sayer.
Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

VII. Discussion Items and Reports

Procedural Item

VII.A. Review 2022-23 Recommended Handbook Changes

Action Item

Steps for recommending handbook changes
1. Review ThoughtExchange input
2. Review input from faculty
3. Submit recommended changes to NASB, Jim Luebbe, for alignment with policy manual.
4. Receive policy updates from Perry Law Firm and submit to Jim Luebbe for codification.
5. Present first reading of new and amended policies.
6. Present recommended changes to the school board for review.
7. Approve second reading of new and amended policies.
8. Approve 2022-23 Handbooks
   A. Certified Staff Handbook
   B. Support Staff Handbook
   C. SES Handbook
   D. Rural and Dual Language Handbook
   E. SMS Handbook
   F. SCHS Handbook
   G. Activity Handbook

* Handbooks are on each building's website

VII.B. Superintendent's Report

Information Item

Dan Hoesing

1. **Priority School Update:**
Thursday, June 2nd: Dr. Lefdal, Mrs. Ladwig, Mr. Steinhoff, Mrs. Zavadil and Dr. Hoesing participated in a question and answer session with a committee of the State Board of Education Priority School Committee and NDE Representatives.
Friday, June 3rd: This same group, along with Mr. Brabec presented to the State Board of Education at their June Board Meeting. Following our presentation and comment session from the State Board, they took action with unanimous consent to remove Schuyler Central High School from the "Priority School" Designation. We have not received any official confirmation at this time. However, you can watch the board meeting online.
See Omaha World Herald Article Midlands Section:
https://omaha.com/eedition/sunrise/midlands/page-b1/page_51ef50db-fdca-5af6-a90b-cbcb743fb0ea.html

2. **Dual Language School Remodel:** Progress is on budget and on track with the schedule for the east wing. The north wing demolition is ahead of schedule.

3. **Dual Language drop-off:** We received approval from the Nebraska Department of Roads to move forward with this project. We have one bid on the project and are awaiting the second bid. If these bids are not within the budget allowances, we will need to go to a formal bid process.

4. **District Remodel Projects:** The northeast hallway ceiling grid is in, waiting for lights for the classrooms and hallway, then they should finish the ceiling tiles. Window replacement on the 1953 addition at SCHS is on schedule to begin next week. Waiting for a bid for carpet for the northeast hallway classrooms and schedule for removal and installation. The Technology Department is continuing on their schedule to replace the Promethean Boards in selected classrooms.

5. **Building/Grounds Maintenance:** All of the buildings are on schedule for summer carpet cleaning, stripping, waxing, painting, etc... New supplies are coming in and, after check-in, will be distributed to buildings and classrooms. Mowing, landscaping, maintenance continues district-wide. Still looking for a trailer to haul mowers and our lift.

6. **Summer School:** K-12 Summer School is a 3-week, morning and afternoon program. This program began on June 6th and will run through June 24th. The high school program is a June-July program with expanded options for credits through EL, Weight Training, Music, Voc. Ag, and Core Academic Programs. The programs that are not online offer the option for students to receive 1 credit for every 15 hours in attendance. This meets the Carnegie Units for high school credits.

VII.C. Board Member/Committee Reports

Information Item

Board Members

1. **Foundation Meeting Report:** See Foundation Website for Minutes, Treasurer's Report, etc..

2. **Strategic Plan Update:** Below are summary of thoughts from comments receive from board members. Some of these may be worded differently or intertwined with some of the actions plans that are already in place. Please share and discuss with the appropriate teams.

School Climate and Learning Environment

- Continue to pursue methods of engagement with students that define respect for everyone
- Continue to address ways to improve schoolwork accountability
- Continue to address ways to improve make up time for absence and tardiness to be "value added" time
- Provide for discipline that promotes our goal of educating students to become skilled, knowledgeable and responsible citizen in a global society
- Continue to evaluate and adapt student interventions to be the most successful

School Safety

- Investigate potential methods to eliminate vaping/other in bathrooms
- Expand engaging activities with law enforcement with regularity, promoting relationships
- Discuss and evaluate potential of resource officer with possible grant funding

Morale of staff

- Celebrate the positives, recognizing the high performers that manage their classrooms in exemplary fashion.
- Celebrate those that participate and achieve due to the effort and example they set.

School Governance and Public Relations

- Establish additional board training (retreat) to strengthen understanding of roles and responsibilities, discuss concerns, goals, etc

Building and grounds

- Develop ideas to upgrade visual appeal to West Gym
- Evaluate possible project funding by boosters/foundation

Suggested Action Plans

- Pursue bids for purchase and installation of vape detection systems for SMS and SCHS.
- Continue Navigate 360 Annual Threat Assessment Workshop.
- Work with local law enforcement to increase police presence in and around schools.
- Continue district level meetings each semester with City/County Law enforcement.
- Work with local organizations, Foundations, Booster Clubs, etc... to raise money to promote school spirit in the new gym.

3. **NASB Monthly Update:** See attached.

VIII. Correspondence Items

Information Item

IX. Adjournment

Action Item

https://zoom.us/rec/share/RnYIuFS5atm7R81IM0Ut_3dUcG_7TEpSAJSTk3NTsb5msBziiEMA7NVgJD_PAoqI.X6bfiLnRjgntQl77

Motion to adjourn at 8:37 pm Passed with a motion by Brian Vavricek and a second by Dr Renee Sayer.
Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

SCHUYLER COMMUNITY SCHOOLS
MONTHLY DISBURSEMENT REPORT
For the month of JULY 2022

Check #	Date	Vendor	Description	Amount
44756	7/11/2022	Advanced Fire & Safety, Inc.	Annual extinguisher inspection	$384.68
44757	7/11/2022	Agri-City Insurance Agency LLC	2015 Pickup	$687.00
44758	7/11/2022	Albers All Around	Hydrant	$3,127.60
44759	7/11/2022	Amazon Capital Services	Supplies	$3,618.17
44760	7/11/2022	Americom Communications	Remote labor	$50.00
44761	7/11/2022	A.P.L. Associates	Training travel	$2,109.92
44762	7/11/2022	Apple Computer, Inc.	iPads	$138,159.00
44763	7/11/2022	Black Hills Energy	Natural gas	$205.92
44764	7/11/2022	Blick Art Materials	Supplies	$2,086.51
44765	7/11/2022	Bluum USA, Inc.	Supplies	$305.40
44766	7/11/2022	BOMGAARS	Supplies	$1,869.35
44767	7/11/2022	Border States Industries, Inc.	Supplies	$18,094.00
44768	7/11/2022	BSN Sports LLC	Supplies	$82.96
44769	7/11/2022	Carolina Biological Supply Co	Supplies	$1,189.57
44770	7/11/2022	Carson Dellosa Education	Supplies	$28.28
44771	7/11/2022	Casey's Business MasterCard	Fuel	$230.55
44772	7/11/2022	Cenex Fleetcard	Fuel	$944.00
44773	7/11/2022	Cengage Learning	Textbooks	$4,104.00
44774	7/11/2022	CenturyLink	Phone	$168.61
44775	7/11/2022	CenturyLink	Phone	$2,651.22
44776	7/11/2022	Central Nebraska Rehab Services	OT/PT	$12,669.01
44777	7/11/2022	CHI Health	Physicals	$100.00
44778	7/11/2022	City Of Schuyler	Building permit	$451.00
44779	7/11/2022	Columbus Carpet, Inc	Carpet replacement	$14,203.73
44780	7/11/2022	Comfort Inn	NCE conf rooms	$919.60
44781	7/11/2022	Cornhusker Public Power District	Electricity	$723.24
44782	7/11/2022	David City Public School	Hlavac insurance	$985.99
44783	7/11/2022	Demco	Library supplies	$1,720.08
44784	7/11/2022	Department Of Utilities	Utilities	$36,692.20
44785	7/11/2022	Dietze Music House, Inc.	Supplies	$3,696.03
44786	7/11/2022	Discount School Supply	Supplies	$456.10
44787	7/11/2022	District Administration Leadership Institute	Renewal	$3,500.00
44788	7/11/2022	DJ Software Specialties	Software	$1,476.25
44789	7/11/2022	Eakes Office Products Center	Copies	$10,435.84
44790	7/11/2022	Electrical Engineering & Equipment Co	Supplies	$1,547.30
44791	7/11/2022	Engineered Air	Supplies	$2,103.51
44792	7/11/2022	ESU 7 Distance learning	Consortium fees	$1,300.00
44793	7/11/2022	Educational Serv Unit #7 Network	Tech Support	$92.17
44794	7/11/2022	ESU #7 Special Education	SPED services	$62,832.35
44795	7/11/2022	Education Service Unit #7	SRS IEP System	$3,607.00
44796	7/11/2022	Flippen Group/CKH	Capturing Kids' Hearts	$46,500.00
44797	7/11/2022	FP Mailing Solutions	Postage meter fees	$432.00
44798	7/11/2022	Fremont Winnelson Co	Supplies	$915.00
44799	7/11/2022	Frontier	Phone	$104.04
44800	7/11/2022	Fulcrum Management Solutions, Inc.	Team room contract	$27,783.00
44801	7/11/2022	Fun Express, LLC	Supplies	$586.54
44802	7/11/2022	The Prophet Corp	Supplies	$2,881.76
44803	7/11/2022	Holiday Inn	Hotel rooms	$439.80
44804	7/11/2022	Hometown Leasing	Copier lease	$7,841.50
44805	7/11/2022	J & B Auto Parts	Supplies	$17.76

44806	7/11/2022	Jackson Services Inc	Linens	$1,157.08
44807	7/11/2022	John's Tire Sales & Services	Repairs	$266.17
44808	7/11/2022	Jones School Supply Co, Inc	Supplies	$107.61
44809	7/11/2022	Junior Library Guild	Library book subscription	$1,936.68
44810	7/11/2022	KaTom Restaurant Supply	Supplies	$1,046.06
44811	7/11/2022	Cassandra Krings	EC Services	$367.50
44812	7/11/2022	Lakeshore Learning Materials	Supplies	$863.81
44813	7/11/2022	Lee Valley Tools Ltd	Supplies	$303.40
44814	7/11/2022	Lincoln Journal Star	Notice, bd meeting	$251.66
44815	7/11/2022	Matheson Trigas	Ag Supplies	$71.35
44816	7/11/2022	Menards	Supplies	$1,070.74
44817	7/11/2022	Meyer Laboratory, Inc	Supplies	$54,898.26
44818	7/11/2022	Midwest Alarm Services	Service call	$67.02
44819	7/11/2022	Midwest Technology Products	Supplies	$992.40
44820	7/11/2022	Minnesota Clay USA	Supplies	$1,581.44
44821	7/11/2022	Musician's Friend	Supplies	$17.99
44822	7/11/2022	Nasco	Supplies	$1,116.14
44823	7/11/2022	Nebraska Council of School Administrators	NCE Conference	$1,400.00
44824	7/11/2022	Nebraska Public Health Environmental Laborato	Water testing	$30.00
44825	7/11/2022	Nebraska Rural Community Schools Association	22-23 Dues	$850.00
44826	7/11/2022	Omaha's Henry Doorly Zoo and Aquarium	Memberships	$7,800.00
44827	7/11/2022	One Office Solution	Supplies	$397.98
44828	7/11/2022	One Source	Background checks	$190.00
44829	7/11/2022	OPTK Networks	Ethernet	$171.12
44830	7/11/2022	Paper Tiger Shredding	Shredding	$169.80
44831	7/11/2022	Parco Scientific Company	Supplies	$62.00
44832	7/11/2022	Perry, Guthery, Hasse & Gessford, P.C., L.L.O	Legal services	$150.00
44833	7/11/2022	Pitsco	Supplies	$697.69
44834	7/11/2022	Plank Road Publishing Inc	Music books	$127.45
44835	7/11/2022	Presto-X	Pest control	$478.00
44836	7/11/2022	Pyramid School Products	Supplies	$13,196.49
44837	7/11/2022	QC Supply, LLC	Supplies	$189.13
44838	7/11/2022	Quill	Supplies	$408.25
44839	7/11/2022	Really Good Stuff LLC	Supplies	$1,772.57
44840	7/11/2022	Renaissance Learning, Inc	Lalilo subscription	$9,800.00
44841	7/11/2022	Rochester 100 Inc	Supplies	$367.60
44842	7/11/2022	S&S Worldwide, Inc.	Supplies	$958.28
44843	7/11/2022	School Research Nexus	Research fee	$6,250.00
44844	7/11/2022	School Specialty, LLC	Supplies	$2,728.91
44845	7/11/2022	Schuyler Coop Association	Fuel	$2,316.91
44846	7/11/2022	Schuyler Home & Building Supply	Supplies	$1,205.59
44847	7/11/2022	The Original Seat Sack Company	Music supplies	$139.50
44848	7/11/2022	SectorNow, LLC	Media players	$1,600.00
44849	7/11/2022	Semerad Construction Inc	Crane motor on roof	$500.00
44850	7/11/2022	TBP Productions, LLP	Annual hosting fee	$450.00
44851	7/11/2022	Staples	Supplies	$476.43
44852	7/11/2022	Steve Weiss Music	Supplies	$229.90
44853	7/11/2022	Studies Weekly	5th grade subscription	$479.77
44854	7/11/2022	Sweetwater	Music supplies	$294.99
44855	7/11/2022	Symmetry Energy Solutions, LLC	Natural gas	$2,891.14
44856	7/11/2022	T-C Ceilings, Inc.	Materials/labor	$7,180.00
44857	7/11/2022	Teacher Created Resources	Supplies	$56.93
44858	7/11/2022	Teacher Direct	Supplies	$530.49
44859	7/11/2022	Teacher's Discovery	Supplies	$66.96
44860	7/11/2022	The Library Store	Supplies	$333.83

44861	7/11/2022	Think Social Publishing, Inc.	Supplies	$20.68
44862	7/11/2022	Truck Center Companies	Bus repair	$2,909.51
44863	7/11/2022	Verizon Wireless	cell phones	$552.40
44864	7/11/2022	Vernier Software and Technology LLC	Supplies	$435.01
44865	7/11/2022	Visa	Supplies	$126.00
44866	7/11/2022	VISA	Sixpence supplies	$305.23
44867	7/11/2022	VISA	Supplies	$81.98
44868	7/11/2022	WageWorks	Admin fees	$230.00
44869	7/11/2022	Waste Connections of NE, Inc.	Sanitation services	$1,475.61
44870	7/11/2022	West Music	Supplies	$138.18
44871	7/11/2022	Western Tech Systems, Inc	Brydge for Ipad Pros	$5,783.00
44872	7/11/2022	William V. Macgill & Co	Health supplies	$3,605.16
44873	7/11/2022	William H. Sadlier, Inc.	Grammar Wkshps	$710.17
44874	7/11/2022	Apple Computer, Inc.	Sixpence Computer	$2,890.80
00722-01	7/12/2022	Mairen Montanez	Mileage	$32.76
00722-02	7/12/2022	Emily Steinhoff	Tuition reimbursement	$1,800.00
TOTAL GENERAL FUND DISBURSEMENTS				**$581,269.05**
1475	7/11/2022	Carlson West Povondra Architects	Professional services	$2,527.36
TOTAL SPECIAL BUILDING FUND DISBURSEMENTS				**$2,527.36**
455	7/11/2022	Computer Hardware, Inc.	Repairs	$1,878.00
TOTAL STUDENT FEES FUND DISBURSEMENTS				**$1,878.00**

SCHUYLER COMMUNITY SCHOOLS
MONTHLY DISBURSEMENT REPORT over $5000
For the month of JULY 2022

Check #	Date	Vendor	Description	Amount
44762	7/11/2022	Apple Computer, Inc.	iPads	$138,159.00
44794	7/11/2022	ESU #7 Special Education	SPED services	$62,832.35
44817	7/11/2022	Meyer Laboratory, Inc	Supplies	$54,898.26
44796	7/11/2022	Flippen Group/CKH	Capturing Kids' Hearts	$46,500.00
44784	7/11/2022	Department Of Utilities	Utilities	$36,692.20
44800	7/11/2022	Fulcrum Management Solutions, Inc.	Team room contract	$27,783.00
44767	7/11/2022	Border States Industries, Inc.	Supplies	$18,094.00
44779	7/11/2022	Columbus Carpet, Inc	Carpet replacement	$14,203.73
44836	7/11/2022	Pyramid School Products	Supplies	$13,196.49
44776	7/11/2022	Central Nebraska Rehab Services	OT/PT	$12,669.01
44789	7/11/2022	Eakes Office Products Center	Copies	$10,435.84
44840	7/11/2022	Renaissance Learning, Inc	Lalilo subscription	$9,800.00
44804	7/11/2022	Hometown Leasing	Copier lease	$7,841.50
44826	7/11/2022	Omaha's Henry Doorly Zoo and Aquarium	Memberships	$7,800.00
44856	7/11/2022	T-C Ceilings, Inc.	Materials/labor	$7,180.00
44843	7/11/2022	School Research Nexus	Research fee	$6,250.00
44871	7/11/2022	Western Tech Systems, Inc	Brydge for Ipad Pros	$5,783.00
TOTAL GENERAL FUND DISBURSEMENTS				**$480,118.38**

SCHUYLER COMMUNITY SCHOOLS
Treasurer's Report
Fiscal Year 2022

SCHUYLER COMMUNITY SCHOOLS GENERAL FUND	Jun-22	YTD 2021-2022
Beginning Cash Balance	**6,206,658.65**	**2,414,552.94**
Receipts:		
Colfax county Local District Tax	142,622.95	12,647,371.75
Butler county Local District Tax	180,080.81	1,327,401.74
Interest	1,368.77	3,426.91
License Fees	4,185.00	4,950.00
Rent of Facility		0.00
Categorical Grants		36,014.48
Curriculum Receipts		0.00
Other Local Receipts		0.00
Private grants		0.00
ESU Receipts		0.00
State Aid	486,215.00	4,862,159.00
Special Education	149,032.00	891,443.00
SPED Transportation		4,049.00
State Apportionment		233,705.34
Distant Ed Incentive		0.00
Six Pence		269,358.00
Other State Receipts		0.00
High Ability Learner		13,713.00
IDEA ARP Base 0-21		89,049.00
IDEA ARP Preschool		7,161.00
IDEA ARP Proportionate Share		833.00
Title 1 Part A		531,457.00
Title I part B		0.00
Title I, SIG		75,474.40
Title II, Part A - Staff		62,088.00
SPED IDEA Base		0.00
SPED Preschool		5,258.00
SPED IDEA Part B BASE Enrollment/Poverty		380,794.00
SPED IDEA, Part B Enroll		0.00
SPED Ed IDEA CEIS		0.00
SPED non public		8,807.00
Medicaid in the Public Schools - MIPS		72,164.08
NASB MEDICAID Reimbursements		21,876.57
Carl Perkins Fund		19,581.00
E-Rate Reimbursement		0.00
Migrant		0.00
Title III		37,144.00
Title III Immigrant		0.00
Peak ILCD/other grants		0.00
21st Century Grant		183,463.00
Title IV A SSAE Grant		37,685.00
EducationQuest Grant		0.00
ESSERS I		0.00
ESSERS II		601,338.00
Insurance Adjustments		0.00
Sale of Property		0.00
Other Non Revenue		246.68
Transfers in		0.00
Total Receipts	**963,504.53**	**22,428,011.95**
Non-program Receipts		
Non-program Receipts		30,801.10
Lunch & Coop Fund Reimbursements	41,527.77	418,023.91
Subtotal	**41,527.77**	**448,825.01**
Transfers from CD		
Transfers IN/OUT Money Market Accounts		0.00

Total Receipts & Transfers	**1,005,032.30**	**22,876,836.96**
General Fund Cash	**7,211,690.95**	**25,291,389.90**
General Fund Disbursements	-2,113,699.71	-20,193,398.66
Transfers In/Out Money Market Accounts		0.00
Prior Period Adjustment (Voided Checks)		0.00
Total Disbursements	**-2,113,699.71**	**-20,193,398.66**
GENERAL FUND Cash Balance	**5,097,991.24**	**5,097,991.24** x

SPECIAL BUILDING FUND		
Beginning Cash Balance	**294,373.67**	**74,685.88**
Colfax County Tax Collection	2,734.17	302,810.11
Butler County Tax Collection	6,300.60	31,801.43
School Project Support Donations		0.00
Sale of Property		0.00
Interest	76.55	148.61
2019 HS Bonds sold		0.00
Sale of Property		0.00
Non-revenue receipts		0.00
Total before non-program receipts	**9,111.32**	**334,760.15**
Non-program Receipts/transfers	300,000.00	600,000.00
Total Monthly Receipts	**309,111.32**	**934,760.15**
Cashed CD's		0.00
Total Building Fund Cash	**603,484.99**	**1,009,446.03**
Disbursements & Transfers:		
Total Expenditures	**(263946.00)**	-669907.04
Non-program Expenditures		0.00
Total Disbursements	**(263,946.00)**	**-669907.04**
Special Building Fund Ending Balance	**339,538.99**	**339,538.99** x

BOND FUND ACCOUNT		
Beginning Balance Pinnacle Bank	**745,682.99**	**713,385.28**
Bond tax collections	20,499.20	1,054,216.02
Interest	26.08	208.47
		0.00
Total before non-program receipts	**20,525.28**	**1,054,424.49**
Non-program Receipts/transfers		**25,000.00**
Total Monthly Receipts		**160,328.61**
Bond Payment	-173,855.25	-1,200,426.75
Expenditures	-430.00	**-460.00**
Balance bonds	**591,923.02**	**591,923.02**
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	**591,923.02**	**591,923.02** x

DEPRECIATION FUND SAVINGS		
Beginning Balance Checking accounts	**100,172.00**	**154,720.52**
Receipts		0.00
Interest on Money Market Accounts	9.56	169.96
Non-program receipts		
Total	**100,181.56**	**154,890.48**
Disbursements	-19,805.00	-74,513.92
Transfers		
Non-program disbursements		
Ending Balance Cash account/Money Market Ac	**80,376.56**	**80,376.56**
DEPRECIATION FUND INVESTMENTS:		
Beginning Balance (800011254, 800012522, 583	**87,283.82**	**87,218.93**
CD's		**0.00**
Interest		**64.89**
Ending Balance Investments	**87,283.82**	**87,283.82**
Total Depreciation Funds	**167,660.38**	**167,660.38** x
QUALIFIED CAPITAL PURPOSE BONDS		
Beginning balance	**3,997,271.33**	**3,931,595.67**
PINNACLE BANK (initial deposit+interest)		
Colfax County Tax Collections	2,264.74	367,001.15
Butler County Tax Collections	5,112.46	39,949.14
Interest & Transfers	902.82	3,868.36
US Treasury Receipts	112,921.24	225,336.27
Total Monthly Receipts	**121,201.26**	636,154.92
Transfers	-300,000.00	-625,000.00
Payments/Transfer of interest	-119,210.00	-238,920.00
Disbursements		-4,568.00
Fund Balance	**3,699,262.59**	**3,699,262.59** x
EMPLOYEE BENEFITS FUND		
Beginning Balance	**80,013.02**	**69,658.15**
Deposits	7,798.92	102,250.06
Total Revenue	**87,811.94**	**171,908.21**
Disbursements & Transfers:	-10,735.13	-94,831.40
Ending Balance	**77,076.81**	**77,076.81**
EMPLOYEE BENEFITS FUND INVESTMENTS:		
Beginning Balance (800010018; 55375)	**13,714.74**	**13,694.35**
SCS CD's Interest		20.39
Ending Balance	**13,714.74**	**13,714.74**
Total Employee Benefits Funds Investments	13,714.74	13,714.74
Total Employee Benefits Funds	**90,791.55**	**90,791.55** x

SCS STUDENT FEES

Beginning Balance	**72,679.42**	**65,164.70**
Receipts	0.00	15,885.22
Total	**72,679.42**	**81,049.92**
Disbursements	-1,962.90	-10,333.40
Ending Balance	**70,716.52**	**70,716.52** x

SCS ACTIVITY FUND

Beginning Balance	**567,799.57**	**551,845.66**
Receipts	35,451.98	419,982.27
Total	**603,251.55**	**971,827.93**
Disbursements	-33,908.95	-402,485.33
Ending Balance	**569,342.60**	**569,342.60** x

Lunch Fund

Beginning Balance Checking accounts	**585,754.29**	**407,381.08**
Receipts	115,995.80	1,447,264.43
Interest	5.16	41.30
non-program receipts		0.00
Total Cash	**701,755.25**	**1,854,686.81**
Disbursements	-94,627.95	-1,247,559.51
non-program expenses		0.00
Total Expenditures	-94,627.95	-1,247,559.51
Total Lunch Funds	**607,127.30**	**607,127.30** x

SCS COOPERATIVE FUND

Beginning Balance	**7,363.02**	**2,131.07**
Receipts	15,257.38	119,596.28
Total	**22,620.40**	**121,727.35**
Disbursements	-11,340.10	-110,447.05
Ending Balance	**11,280.30**	**11,280.30** x

Submitted By:

Charles P. Misek, Treasurer

SCHUYLER COMMUNITY SCHOOLS

Revenue Summary Report

FY 2022

For the Month of JUNE 2022

acct #	Account	BUDGET 2021-22	Jun-22	2021-22 YTD TOTALS	Percent Collected
1-01100	Tax Collections	14,041,604.00	322,703.76	13,974,773.49	99.52%
1-1310	Tuition Rec'd Other Districts	-		-	0.00%
1-01510	Interest earned on Local Receipts	1,000.00	1,368.77	3,426.91	342.69%
	CD Interest	7,500.00		-	0.00%
1-01911	License Fee	3,500.00	4,185.00	4,950.00	141.43%
1-01910	Community Service Activities	3,000.00		-	0.00%
1-01925	Grants from Corp & other private	-		36,014.48	
1-01990	Other Local Receipts	19,118.00		-	0.00%
1-02210	ESU Receipts	2,000.00		-	0.00%
1-03110	State Aid	4,862,160.00	486,215.00	4,862,159.00	100.00%
1-03120	Sp Ed Programs	558,000.00	149,032.00	891,443.00	159.76%
1-03125	Sp Ed Transportation	4,000.00		4,049.00	101.23%
1-03400	State Apportionment	200,482.00		233,705.34	116.57%
1-03512	Other State/Distance Learning Education			-	
1-03535	High Ability Learner	6,500.00		13,713.00	210.97%
1-03541	Six Pence	335,000.00		269,358.00	80.41%
1-03990	Other State	5,000.00		-	0.00%
1-04505	Title I, Part A	200,000.00		531,457.00	0.00%
1-04506	Title I, part B	400,000.00		-	0.00%
1-04507	Title I - School Improvement Grant			75,474.40	0.00%
1-04509	Title IIA	140,000.00		62,088.00	44.35%
1-04311	Title IIA, ESU7 Consortium	-		-	0.00%
1-4421	IDEA ARP Base 0-21				0.00%
1-4422	IDEA ARP Preschool				0.00%
1-4423	IDEA ARP Proportionate Share				0.00%
1-04512	IDEA, to age 5	82,576.00		-	0.00%
1-04516	Sp Ed - Base	250,000.00		5,258.00	2.10%
1-04518	IDEA Part B Base Enrollment Poverty	352,921.00		380,794.00	107.90%
1-04519	Sp Ed-Part B Funds Enrollment	47,595.00		-	0.00%
1-04520	Sp Ed - CEIS	45,000.00		-	0.00%
1-04521	Sp Ed - Non public			8,807.00	0.00%
1-04708	Medicaid in Public schools	10,000.00		72,164.08	0.00%
1-04709	NASB NEBMAC MEDICAID	40,000.00		21,876.57	54.69%
1-04525	Carl Perkins	5,000.00		19,581.00	391.62%
1-04105	E-Rate Reimbursement	57,000.00		-	0.00%
1-04526	Migrant	-		-	
1-04527	Title III	80,000.00		37,144.00	46.43%
1-04528	Title III Immigrant	4,575.00		-	0.00%
1-4530	Peak ILCD/other grants	425.00		-	0.00%
1-04531	21st Century Grant	272,109.00		183,463.00	67.42%
1-4969	Title IV-A SSAE	-		37,685.00	#DIV/0!
1-4996	ESSERS I	1,250,000.00		-	0.00%
1-4997	ESSERS II	-			#DIV/0!
1-4998	ESSERS III	-			#DIV/0!
1-4994	Education Quest	-		-	0.00%
1-4999	Scott Grant - Child Well Being			-	
1-05150	Debt Services			-	0.00%
1-05301	Insurance Adjustments	-		-	0.00%
1-05300	Sale of Property	-		-	0.00%
1-05690	Other Non Revenue Receipts			246.68	0.00%
	Total Program Receipts	**23,286,065.00**	**963,504.53**	**21,729,630.95**	93.32%

	Non Program Receipts				
1-9000	Non Program Receipts	-		30,801.10	
1-9000	Lunch, Coop Payroll or Reimb	-	41,527.77	418,023.91	
		-			
	Total Receipts	**23,286,065.00**	**1,005,032.30**	**22,178,455.96**	
	Total Budgeted Beginning Cash	2,414,552.94			
	Total Resources Available	**25,700,617.94**			
	Audit adjustments				
	OTHER FUND RECEIPTS				
	Depreciation Fund Receipts	600,000.00	9.56		0.00%
	Employee Benefits Fund Receipts	145,560.00	7,798.92		
	Qualified Capital Purpose Fund	400,000.00	121,201.26		0.00%
	Activities Fund Receipts	600,000.00	35,451.98		0.00%
	Lunch Fund Receipts	1,700,000.00	116,000.96		0.00%
	Bond Fund	1,750,000.00	20,525.28		0.00%
	Special Bldg Fund	500,000.00	9,111.32		0.00%
	Cooperative Fund	175,000.00	15,257.38		0.00%
	Student Fee Receipts	30,000.00			0.00%
	TOTAL OTHER FUND RECEIPTS	**5,900,560.00**	**325,356.66**	**-**	
	Beginning Balances	6,071,481.29			
	TOTAL SCS FUND RECEIPTS	**37,672,659.23**	**1,330,388.96**	**22,178,455.96**	
	Transfer				
1-9000	General Fund	-		-	
	Depreciation Fund			-	
	Employee Benefits			-	
	Qualified Capital Purpose Fund			-	
	Activity Fund			-	
	Lunch Fund			-	
	Bond Fund			25,000.00	
	Special Building Fund		300,000.00	600,000.00	
	Cooperative Fund				
	Student Fees Fund			-	
	TOTAL TRANSFERS		**300,000.00**	**625,000.00**	
	TOTAL SCS RECEIPTS WITH TRANSFERS		**1,630,388.96**	**22,803,455.96**	

SCHUYLER COMMUNITY SCHOOLS
EXPENDITURE SUMMARY
FISCAL YEAR 2022
Monthly Expenditures

Account	2021-22 Budget	Jun-22	YTD 2021-22	Percent 2021-22
Regular Instructional Programs	12,049,546.00	1,071,304.90	9,762,501.49	81.02%
Special Education Instructional Programs	1,500,000.00	177,180.96	1,779,985.63	118.67%
Summer School	42,000.00	229.52	229.52	0.55%
Support Services-Pupils	950,000.00	82,047.77	553,000.38	58.21%
OT/PT/Speech/Vision	370,000.00	41,208.24	269,871.54	72.94%
Support Services-Staff	1,000,000.00	77,833.55	848,306.98	84.83%
General Administration	500,000.00	36,941.26	357,273.05	95.38%
Office Of The Principal	1,100,000.00	102,210.26	1,049,202.66	91.80%
Support Services-Business	200,800.00	15,073.49	184,328.26	91.80%
Furniture and Equipment	36,400.00	33,815.74	50,222.58	137.97%
Personnel Services	15,000.00	-	6,071.58	40.48%
Support Services-Maintenance & Operation	2,293,676.00	156,648.91	2,056,227.40	89.65%
Support Services-Pupil Transportation	225,320.00	27,991.38	172,238.85	76.44%
Community Services	90,000.00	6,003.55	58,941.80	65.49%
State Categorical Programs	385,400.00	30,434.57	318,488.23	82.64%
Federal Programs	2,195,423.00	213,247.84	2,303,380.89	104.92%
Debt Service	232,500.00		-	0.00%
Transfers	100,000.00		-	0.00%
Total Program Expenditures	**23,286,065.00**	**2,072,171.94**	**19,770,270.84**	**84.90%**
Non Prog. Expenditures - Misc			5,103.91	
Non Prog. Expenditures - Lunch & Coop		41,527.77	418,023.91	
Total Expenditures	**23,286,065.00**	**2,113,699.71**	**20,193,398.66**	
Budgeted Cash Reserve	3,000,000.00			
Total Requirements	**26,286,065.00**	**2,113,699.71**	**20,193,398.66**	
OTHER FUND DISBURSEMENTS				
Depreciation Fund Disbursements	850,000.00	19,805.00	74,513.92	8.77%
Employee Benefits Fund Disbursements	145,560.00	10,735.13	94,831.40	65.15%
Qualified Capital Purpose Fund	4,860,000.00	119,210.00	243,488.00	5.01%
Activities Fund Disbursements	600,000.00	33,908.95	402,485.33	67.08%
Lunch Fund Disbursements	1,700,000.00	94,627.95	1,247,559.51	73.39%
Bond Fund	1,750,000.00	174,285.25	1,200,886.75	68.62%
Special Bldg Fund Disbursements	560,000.00	263,946.00	669,907.04	119.63%
Cooperative	175,000.00	11,340.10	110,447.05	63.11%
Student Fee Disbursements	100,000.00	1,962.90	10,333.40	10.33%
	10,740,560.00	729,821.28	4,054,452.40	37.75%
Other fund Cash Reserves				
TOTAL DISTRICT'S DISBURSEMENTS	**37,026,625.00**	**2,843,520.99**	**24,247,851.06**	
Transfer funds				
General Fund		-	-	
Depreciation Fund		-	-	
Employee Benefits		-	-	
Qualified Capital Purpose Fund		300,000.00	625,000.00	
Activity Fund		-	-	
Lunch Fund Transfers		-	-	
Bond Fund		-	-	
Special Building Fund		-	-	
Cooperative Fund		-	-	
Student Fees Fund		-	-	
Transfer funds		**300,000.00**	**625,000.00**	
TOTAL DISTRICT EXPENDITURES		**3,143,520.99**	**24,872,851.06**	

SCHUYLER COMMUNITY SCHOOLS
LUNCH PROGRAM
BUDGET TO ACTUAL
FISCAL YEAR 2022

Receipts:	**Budget 2021-2022**	**June 2022**	**YTD Actual 2021-2022**	**% of Budget**
Sale of Meals	50,000.00		19,764.71	39.53%
Interest	100.00	5.15	41.29	41.29%
State Reimbursement	10,000.00		0.00	0.00%
Federal Reimbursement	1,639,400.00	115,995.80	1,427,008.35	87.04%
Other Income	500.00		0.00	0.00%
Other Non-Revenue Income	0.00		0.00	
Transfer	0.00		0.00	
Non-program receipts	0.00		391.37	0.00%
Total Receipts	**1,700,000.00**	**116,000.95**	**1,447,205.72**	**85.13%**
Beginning Cash	407,381.08			
Transfer between accts				
Total Receipts & Beg. Cash	**2,107,381.08**			
Expenditures				
Regular Salaries	388,000.00	29,152.85	300,111.98	77.35%
Substitute Salaries	55,000.00	3,398.04	46,434.64	84.43%
Employee Benefits	250,000.00	13,466.83	131,537.41	52.61%
Contracted Services	1,000.00		0.00	0.00%
Gas & Van Service	1,500.00	153.22	1,084.84	72.32%
Food	780,000.00	37,909.70	677,908.22	86.91%
Software	10,000.00		8,464.85	84.65%
Supplies & Materials	120,000.00	10,902.31	69,036.12	57.53%
Equipment	71,500.00		0.00	0.00%
Equipment Repair	20,000.00		10,533.70	52.67%
Miscellaneous	3,000.00	-355.00	2,021.00	67.37%
Non-program Expenditures	0.00		375.97	
Total Expenditures	**1,700,000.00**	**94,627.95**	**1,247,508.73**	**73.38%**
Necessary Cash Reserves	**0.00**			
TOTAL REQUIREMENTS	**1,700,000.00**			
Transfers back between accts				
Revenue over Expenses		**21,373.00**	**199,696.99**	

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 09/01/2021 to 06/30/2022.

Site ID Site Name
Group ID 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.	634.43	1,800.00	201.85	0.00	2,232.58
	A Totals:	867.27	1,800.00	201.85	0.00	2,465.42
B	**ATHLETIC**					
2100	BASKETBALL B	0.00	0.00	3,824.16	3,824.16	0.00
2150	BASKETBALL G	0.00	0.00	12,087.60	12,087.60	0.00
2200	CROSS COUNTRY B & G	0.00	0.00	890.00	890.00	0.00
2250	CROSS COUNTRY	0.00	0.00	0.00	0.00	0.00
2300	FOOTBALL	0.00	5.00	14,374.12	13,834.41	-534.71
2350	GOLF B	0.00	200.00	2,144.43	1,296.36	-648.07
2375	GOLF G	0.00	0.00	1,000.00	1,000.00	0.00
2400	SOFTBALL	0.00	0.00	1,301.46	1,301.46	0.00
2450	SOCCER B	0.00	375.00	3,696.72	1,605.50	-1,716.22
2500	SOCCER G	0.00	0.00	2,654.57	1,714.57	-940.00
2600	TRACK	0.54	1,000.00	4,894.18	1,293.90	-2,599.74
2700	VOLLEYBALL	0.00	0.00	1,725.00	1,725.00	0.00
2750	WRESTLING	0.00	1,550.00	3,460.06	1,551.50	-358.56
2755	WEIGHT ROOM EQUIPMENT	0.00	7.50	0.00	0.00	7.50
2775	GIRLS WRESTLING	0.00	183.00	6,266.41	1,902.39	-4,181.02
2800	SMS ATHLETICS	0.00	16,772.92	15,863.19	295.43	1,205.16
2850	LAUNDRY	0.00	0.00	0.00	0.00	0.00
2900	GENERAL	1,886.35	60,998.87	26,915.52	-39,082.31	-3,112.61
2950	MEDICAL	0.00	0.00	3,891.95	3,891.95	0.00
2970	BOOSTER CLUB DONATION	10.53	1,500.00	0.00	-1,500.00	10.53
2975	DONATIONS	12,638.93	1,200.00	2,523.40	0.00	11,315.53
	B Totals:	14,536.35	83,792.29	107,512.77	7,631.92	-1,552.21
C	**DISTRICT**					
3100	ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00
3110	COLLEGE CREDIT	0.00	45.00	18,100.00	4,641.00	-13,414.00
3200	GENERAL	5,985.96	28,192.43	5,949.86	-19,448.10	8,780.43
3250	FIELD HOUSE	23,529.93	16,663.87	262.55	0.00	39,931.25
3300	FINES	1,268.22	209.87	0.00	0.00	1,478.09
3400	HIGH SCHOOL--- BOOK FINES	0.00	0.00	0.00	0.00	0.00
3450	SCHS LIBRARY FINES	888.81	161.40	0.00	0.00	1,050.21
	C Totals:	31,672.92	45,272.57	24,312.41	-14,807.10	37,825.98

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 09/01/2021 to 06/30/2022.

Site ID Site Name
Group ID Group Name

	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
D	DEPARTMENTS						
	4000	BAND	1,297.69	1,542.65	1,155.00	-50.00	1,635.34
	4025	Musical	3,645.16	3,594.21	3,408.45	0.00	3,830.92
	4050	VOCAL	226.87	0.00	0.00	0.00	226.87
	4750	KOEHN TRUST (BAND DONATION)	11,430.62	0.00	0.00	0.00	11,430.62
		D Totals:	16,600.34	5,136.86	4,563.45	-50.00	17,123.75
E	UNIFORMS & EQUIPMENT						
	4500	BAND (UNIFORM DEP)	828.18	0.00	0.00	0.00	828.18
	4650	FLAG CORPS	1,503.28	0.00	1,300.00	-25.00	178.28
	4700	INSTRUMENT RENTAL	0.00	0.00	0.00	0.00	0.00
	4770	AMBASSADORS	1,637.88	0.00	0.00	0.00	1,637.88
		E Totals:	3,969.34	0.00	1,300.00	-25.00	2,644.34

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.

From 09/01/2021 to 06/30/2022.

Site ID Site Name

Group ID Group Name

	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
F	CLUBS ORGANIZATIONS						
	5000	ART	681.73	0.00	133.26	-25.00	523.47
	5005	ATHS	0.00	0.00	0.00	0.00	0.00
	5050	CHEERLEADERS	5,138.55	21,177.06	14,608.45	-50.00	11,657.16
	5100	DRAMATICS, SPEECH	35.00	3,303.00	7,085.08	2,562.36	-1,184.72
	5105	One Act	1,039.79	1,034.00	2,590.68	699.36	182.47
	5150	DANCE TEAM	-365.37	7,588.06	26,000.03	-68.28	-18,845.62
	5175	EMERGENCY RESPNSE TEAM	0.00	0.00	0.00	0.00	0.00
	5200	FFA	16,593.65	23,146.87	20,621.83	341.00	19,459.69
	5250	FCCLA	1,321.51	11,480.92	13,025.34	-25.00	-247.91
	5300	CULTURAL UNITY	1,105.02	680.65	60.00	-10.00	1,715.67
	5350	NATIONAL HONOR SOCIETY	1,792.49	1,386.28	585.75	-25.00	2,568.02
	5400	S-CLUB	156.45	0.00	0.00	-10.00	146.45
	5405	SPIRIT CLUB	0.00	0.00	0.00	0.00	0.00
	5425	WARRIORS STAND FOR THE SILENT	0.00	0.00	0.00	0.00	0.00
	5500	SCIENCE & mATH cLUB	5,646.03	0.00	0.00	-25.00	5,621.03
	5510	SCIENCE TRIP	0.00	0.00	0.00	0.00	0.00
	5515	INDUST. TECH GRANT SCHS	2,000.00	0.00	0.00	0.00	2,000.00
	5525	SCIENCE FAIR	0.00	0.00	0.00	0.00	0.00
	5550	STUDENT COUNCIL	5,148.90	264.92	200.00	-25.00	5,188.82
	5575	504 R ACTIVITY FUND	0.00	0.00	0.00	0.00	0.00
	5600	RICHLAND ACTIVITY FUND	386.14	1,390.00	1,563.61	0.00	212.53
	5610	FISHER 24 ACTIVITY FUND	6,440.50	6,127.95	5,053.27	0.00	7,515.18
	5615	DUAL LANGUAGE	0.00	682.00	973.48	99.00	-192.48
	5620	SCHUYLER ELEMENTARY SCHOOL	519.74	26.00	545.78	0.00	-0.04
	5621	SES FELICIATIONS	0.00	0.00	0.00	0.00	0.00
	5622	SES FIELD DAY	8,362.81	11,429.45	11,747.32	0.00	8,044.94
	5623	SES Vocal Music Club	1,135.60	180.00	0.00	0.00	1,315.60
	5624	SES LIBRARY	2,764.64	7,175.63	6,293.09	0.00	3,647.18
	5631	SES POP FUND	0.00	0.00	0.00	0.00	0.00
	5632	SES Band CLUB	237.90	0.00	0.00	0.00	237.90
	5633	SES STEM	6,308.59	0.00	0.00	0.00	6,308.59
	5650	BRAINSTORMING	0.00	0.00	0.00	0.00	0.00
	5675	TEEN MOM'S	0.00	0.00	0.00	0.00	0.00
	5700	A.S.K.	582.99	1,415.73	0.00	0.00	1,998.72
	5725	STUDENT COUNCIL MAKE A WISH	2,094.37	400.00	350.00	0.00	2,144.37
	5750	FELLOWSHIP CHRISTIANS FOR ATHLETICS	0.00	0.00	0.00	0.00	0.00
	5775	INDUSTRIAL TECH ACCOUNT	0.00	0.00	0.00	0.00	0.00
	5800	SHEEL CREEK WATER TESTING	0.00	0.00	0.00	0.00	0.00
	5825	PRESCHOOL	712.62	4,219.00	3,179.84	-99.00	1,652.78
	5900	SMS GENERAL ACTIVITY	489.37	2,541.16	1,065.43	0.00	1,965.10
	5901	SMS STUDENT COUNCIL	10,768.19	1,485.81	1,910.36	0.00	10,343.64
	5902	SMS LIBRARY	3,194.40	388.24	1,067.36	0.00	2,515.28
	5903	SMS RESOURCE ROOM	4,680.90	0.00	0.00	0.00	4,680.90
	5904	SMS BAND CLUB	301.18	195.00	357.58	0.00	138.60

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 09/01/2021 to 06/30/2022.

Site ID Site Name
Group ID Group Name

	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
	5905	SMS TEACHER POP 7702463	167.00	116.00	247.18	0.00	35.82
	5906	SMS EDUCATIONQUEST FOUNDATION GRANT	0.00	850.00	850.00	0.00	0.00
	5907	SMS Entrepreneurship	0.00	0.00	0.00	0.00	0.00
	5909	SMS VOCAL MUSIC	3.25	0.00	0.00	0.00	3.25
	5910	SMS VOLLEYBALL CLUB	425.39	590.00	560.00	137.87	593.26
	5911	SMS YEARBOOK	1,014.88	1,372.89	658.17	-119.95	1,609.65
	5915	SMS WRESTLING CLUB	366.20	519.00	701.50	0.00	183.70
	5920	SMS FOOTBALL CLUB	43.53	685.00	802.78	0.00	-74.25
	5925	SMS BOYS BASKETBALL CLUB	475.53	0.00	0.00	0.00	475.53
	5926	SMS GIRLS BASKETBALL	0.00	0.00	0.00	0.00	0.00
	5927	SMS TRACK CLUB	0.00	0.00	0.00	0.00	0.00
	5928	SMS CROSS COUNTRY	0.00	411.77	0.00	0.00	411.77
	5930	YOUTH FOOTBALL	0.00	0.00	0.00	0.00	0.00
	5935	YOUTH SPORTS	0.00	3,301.25	7,320.40	2,666.98	-1,352.17
	5940	YOUTH SOCCERE	8,867.35	0.00	938.40	0.00	7,928.95
		F Totals:	100,636.82	115,563.64	131,095.97	6,024.34	91,128.83
G	CONCESSION/VENDING						
	6000	CONCESSION	2,071.25	5,826.36	7,046.53	2,650.47	3,501.55
	6005	SMS CONCESSIONS	0.00	2,361.60	1,945.52	-399.78	16.30
	6010	Imp. Fund-10%	282.19	1,864.91	221.00	-9.44	1,916.66
	6015	SMS IMP FUND - 10%	0.00	307.58	126.99	3.92	184.51
	6100	SCHS PEPSI 7701503	10,699.80	11,418.45	9,014.22	-1,843.17	11,260.86
	6105	SMS PEPSI 7702463	0.00	1,675.34	1,627.10	-11.76	36.48
	6125	SCHS LUNCH PEPSI	0.00	0.00	0.00	0.00	0.00
	6150	SCS FIELD HOUSE POP	3,042.35	813.00	965.72	0.00	2,889.63
	6200	STUDENT POP	992.22	23.34	0.00	0.00	1,015.56
	6300	TEACHER POP	4,663.26	417.75	0.00	0.00	5,081.01
	6400	S-CLUB JUICE	8.40	23.34	0.00	0.00	31.74
	6500	MAINTENANCE	8,248.71	909.42	0.00	0.00	9,158.13
	6600	MILK MACHINE - FCCLA	0.00	0.00	0.00	0.00	0.00
		G Totals:	30,008.18	25,641.09	20,947.08	390.24	35,092.43

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 09/01/2021 to 06/30/2022.

Site ID Site Name
Group ID Group Name

	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
H	SALES						
	7000	HORTICULTURE	13,569.20	13,115.20	11,850.30	0.00	14,834.10
	7010	HOUSE CONSTRUCTION	883.68	10,600.00	4,715.37	0.00	6,768.31
	7020	HOUSE RENTAL	28,412.60	5,000.00	10,283.10	0.00	23,129.50
	7050	INDUSTRIAL TECH / PLASMA CAM SALES	4,245.64	0.00	0.00	0.00	4,245.64
	7150	BBB CLUB ACCOUNT	904.31	300.00	625.00	0.00	579.31
	7200	GBB CLUB ACCOUNT	718.96	560.00	375.91	0.00	903.05
	7215	BOYS GOLF CLUB ACCT.	3,793.08	551.88	0.00	0.00	4,344.96
	7225	GIRLS GOLF CLUB ACCOUNT	1,849.63	1,991.69	1,047.40	0.00	2,793.92
	7250	WRESTLING CLUB ACCOUNT	6,209.86	5,925.50	3,648.15	0.00	8,487.21
	7260	GIRLS WRESTLING CLUB	0.00	2,404.82	1,536.50	0.00	868.32
	7275	WRESTLING AIDS	385.83	0.00	0.00	0.00	385.83
	7300	BSOC CLUB ACCOUNT	2,832.58	337.50	1,494.88	0.00	1,675.20
	7325	GSOC CLUB ACCOUNT	3,798.06	2,149.78	1,385.74	-134.40	4,427.70
	7350	G/B CROSS COUNTRY CLUB	1,698.56	449.78	558.77	0.00	1,589.57
	7400	FOOTBALL CLUB ACCOUNT	8,454.43	1,387.84	2,746.41	0.00	7,095.86
	7450	VOLLEYBALL CLUB ACCT.	9,975.00	6,717.32	2,192.77	0.00	14,499.55
	7500	SB CLUB ACCOUNT	1,188.17	670.00	321.00	0.00	1,537.17
	7550	STUDENT PURCHASES	218.72	86.00	60.20	0.00	244.52
	7600	TR. CLUB ACCT	2,585.22	203.91	0.00	0.00	2,789.13
	7650	SPEECH CLUB	0.00	2,625.10	1,056.11	0.00	1,568.99
	7700	ONE ACT CLUB	0.00	1,897.40	1,491.34	0.00	406.06
		H Totals:	91,723.53	56,973.72	45,388.95	-134.40	103,173.90

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 09/01/2021 to 06/30/2022.

Site ID Site Name
Group ID Group Name

	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
I	CLASSES						
	8000	ALUMNI ACCOUNT	1,386.24	0.00	0.00	0.00	1,386.24
	8255	CLASSES OF 2013	0.00	0.00	0.00	0.00	0.00
	8260	CLASS 2014	0.00	0.00	0.00	0.00	0.00
	8265	CLASS OF 2015	0.00	0.00	0.00	0.00	0.00
	8270	CLASS OF 2016	0.00	0.00	0.00	0.00	0.00
	8275	CLASS OF 2017	0.00	0.00	0.00	0.00	0.00
	8280	CLASS 2018	0.00	0.00	0.00	0.00	0.00
	8285	CLASS OF 2019	0.00	0.00	0.00	0.00	0.00
	8290	CLASS OF 2020	0.00	0.00	0.00	0.00	0.00
	8295	CLASS OF 2021	108.13	0.00	0.00	0.00	108.13
	8300	Class of 2022	1,096.33	579.00	1,391.47	-72.53	211.33
	8305	CLASS OF 2023	-15.13	4,200.04	2,082.02	-927.47	1,175.42
	8310	CLASS OF 2024	80.65	0.00	0.00	-100.00	-19.35
	8315	CLASS OF 2025	0.00	383.22	0.00	-100.00	283.22
	8320	CLASS OF 2026	561.53	0.00	0.00	0.00	561.53
	8325	CLASS OF 2027	547.26	0.00	0.00	0.00	547.26
	8330	CLASS OF 2028	385.48	0.00	86.51	0.00	298.97
	8335	CLASS OF 2029	91.63	1,193.00	2,073.45	0.00	-788.82
	8340	CLASS OF 2030	1,957.19	913.00	3,117.29	0.00	-247.10
	8345	CLASS OF 2031	1,084.44	997.00	1,587.82	0.00	493.62
	8350	Class of 2032	430.48	1,824.00	1,837.59	0.00	416.89
	8355	CLASS OF 2033	340.00	1,057.10	1,326.75	0.00	70.35
	8360	Class of 2034	400.00	2,388.90	1,693.27	0.00	1,095.63
	8365	CLASS OF 2035	0.00	0.00	0.00	0.00	0.00
		I Totals:	8,454.23	13,535.26	15,196.17	-1,200.00	5,593.32
J	YEARBOOK						
	8560	YEARBOOK	6,358.38	5,143.00	6,015.16	2,170.00	7,656.22
		J Totals:	6,358.38	5,143.00	6,015.16	2,170.00	7,656.22

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 09/01/2021 to 06/30/2022.

Site ID Site Name
Group ID 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	101,608.39	12,908.35	2,336.48	0.00	112,180.26
	9031	BEYOND SCHOOL BELL	63,789.87	36,350.00	16,835.86	0.00	83,304.01
	9035	SIXPENSE	456.12	0.00	0.00	0.00	456.12
	9040	SES BACK PACK PROGRAM	753.27	3,617.46	0.00	0.00	4,370.73
	9045	BUILDING HEALTHY RELATIONSHIPS.	8,100.65	0.00	364.58	0.00	7,736.07
	9050	STAFF INSURANCE PURCHASES	525.77	150.87	1,203.71	638.00	110.93
	9075	KEY DEPOSITS & RENTAL FEES	8,188.25	824.00	0.00	0.00	9,012.25
	9085	PROFESSIONAL DEVELOPMENT	1,355.70	31.66	1,163.89	0.00	223.47
	9095	PARENT INVOLMENT - PRESCHOOL	5,700.00	3,000.00	0.00	0.00	8,700.00
	9100	BLOOD MOBILE	0.00	0.00	0.00	0.00	0.00
	9105	WELLNESS WARRIORS	4,220.38	1,706.27	2,750.02	0.00	3,176.63
	9110	PTO WELLNESS DAY DONATION	8,765.00	0.00	8,947.00	0.00	-182.00
	9115	LUNCH CARD	2,446.05	0.00	0.00	0.00	2,446.05
	9125	TMH	0.00	0.00	0.00	0.00	0.00
	9150	PRINCIPAL	328.05	431.73	0.00	0.00	759.78
	9175	Technology Fee	35,764.50	2,353.50	4,171.00	-638.00	33,309.00
		K Totals:	243,606.25	61,373.84	37,772.54	0.00	267,207.55
L	SCHOLARSHIPS/MEMORIALS						
	9200	TOUR	0.00	0.00	0.00	0.00	0.00
	9500	COLLEGE ACCESS GRANT	3,412.05	5,750.00	8,178.98	0.00	983.07
		L Totals:	3,412.05	5,750.00	8,178.98	0.00	983.07
		SCHUYLER Activity Totals:	551,845.66	419,982.27	402,485.33	0.00	569,342.60

	Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
SCHUYLER Checking:			419,982.27	402,485.33		
SCHUYLER Investment:						
SCHUYLER Bank Balances:	551,845.66		419,982.27	402,485.33	0.00	569,342.60

Report Activity Totals:	551,845.66	419,982.27	402,485.33	0.00	569,342.60

REVENUE REPORT	2014-15	%	2015-16	%	2016-17	%	2017-18	%	2018-19	%	2019-20	%	2020-21	%	2021-22	%
September Total	**$3,689,300.73**	**17.69%**	**$3,777,399.57**	**18.11%**	**$3,834,741.76**	**18.88%**	**$4,269,068.23**	**21.29%**	**$4,203,426.68**	**19.61%**	**$4,094,118.24**	**18.66%**	**$4,232,590.23**	**18.18%**	**$4,088,783.55**	**17.56%**
Local/County	$2,959,876.38	25.25%	$3,296,850.19	25.42%	$3,244,512.16	24.10%	$3,616,567.87	24.80%	$3,871,636.68	25.65%	$3,604,268.24	24.38%	$3,774,311.58	23.66%	$3,590,873.55	23.86%
State	$581,961.52	8.41%	$406,284.76	7.95%	$405,292.50	8.03%	$318,484.56	8.39%	$327,782.00	7.31%	$440,597.00	8.66%	$411,943.00	7.49%	$486,216.00	7.78%
Federal	$147,462.83	6.66%	$74,077.43	2.66%	$184,795.20	10.34%	$334,015.80	20.00%	$4,008.00	0.22%	$49,218.00	3.17%	$46,228.00	2.53%	$11,694.00	0.59%
Other	$0.00	0.00%	$187.19	1.87%	$141.90	1.42%		0.00%		0.00%	$35.00	0.01%	$107.65	1.08%		0.00%
October Total	**$819,772.20**	**21.62%**	**$919,934.61**	**22.52%**	**$800,032.03**	**22.82%**	**$812,931.69**	**25.34%**	**$681,958.11**	**22.79%**	**$1,377,824.61**	**24.94%**	**$816,726.35**	**21.68%**	**$1,309,149.75**	**23.18%**
Local/County	$225,585.97	27.18%	$465,936.95	29.02%	$353,056.80	26.72%	$334,446.13	27.10%	$325,062.51	27.80%	$596,074.99	28.41%	$351,235.35	25.86%	$354,232.75	26.21%
State	$588,572.52	16.92%	$444,247.15	16.65%	$416,054.50	16.27%	$284,749.00	15.89%	$341,484.00	14.93%	$391,391.00	16.34%	$424,550.00	15.21%	$574,123.00	16.97%
Federal	$3,548.58	6.82%	$9,750.51	3.02%	$30,675.73	12.06%	$193,736.56	31.60%	$15,411.60	1.05%	$390,312.22	28.31%	$40,941.00	4.78%	$380,794.00	19.87%
Other	$2,065.13	20.65%	$0.00	1.87%	$245.00	3.87%		0.00%		0.00%	$46.40	0.02%		1.08%		0.00%
November Total	**$704,918.79**	**25.00%**	**$841,237.42**	**26.56%**	**$934,567.57**	**27.42%**	**$404,661.44**	**27.36%**	**$647,571.18**	**25.81%**	**$771,613.90**	**28.46%**	**$1,169,477.55**	**26.71%**	**$778,844.35**	**26.53%**
Local/County	$98,109.77	28.01%	$115,861.20	29.91%	$158,699.52	27.90%	$111,941.11	27.87%	$179,813.65	28.99%	$197,185.63	29.74%	$258,451.54	27.48%	$183,859.95	27.43%
State	$581,961.52	25.33%	$0.00	16.65%	$405,292.50	24.30%	$274,019.00	23.11%	$327,782.00	22.24%	$468,434.00	25.55%	$414,614.00	22.75%	$499,929.00	24.96%
Federal	$24,291.13	7.92%	$723,064.57	29.03%	$370,575.55	32.80%	$7,103.33	32.03%	$139,975.53	8.62%	$105,878.47	35.13%	$496,412.01	31.98%	$95,055.40	24.69%
Other	$556.37	26.22%	$2,311.65	24.99%	$0.00	3.87%	$11,598.00	115.98%		0.00%	$115.80	0.04%		1.08%		0.00%
December Total	**$894,606.37**	**29.29%**	**$1,243,678.07**	**32.52%**	**$863,838.51**	**31.68%**	**$683,867.94**	**30.77%**	**$745,256.34**	**29.28%**	**$896,769.14**	**32.55%**	**$827,976.41**	**30.26%**	**$1,008,598.43**	**30.86%**
Local/County	$226,629.75	29.95%	$307,081.16	32.28%	$266,290.80	29.88%	$264,179.54	29.68%	$295,771.34	30.95%	$92,217.14	30.37%	$289,567.41	29.30%	$340,675.08	29.70%
State	$655,231.52	34.80%	$914,854.52	34.57%	$405,292.50	32.33%	$395,674.00	33.54%	$449,485.00	32.27%	$492,476.00	35.22%	$537,909.00	32.53%	$631,852.00	35.07%
Federal	$7,379.81	8.25%	$14,668.35	29.55%	$192,255.21	43.56%	$24,014.40	33.47%	$0.00	8.62%	$312,026.00	55.23%	$500.00	32.00%	$36,034.67	26.51%
Other	$5,365.29	79.87%	$7,074.04	95.73%	$0.00	3.87%	$0.00	115.98%	$0.00	0.00%	$50.00	0.05%		1.08%	$36.68	0.37%
January total	**$1,840,957.36**	**38.12%**	**$2,258,459.02**	**43.35%**	**$1,894,173.38**	**41.00%**	**$2,829,527.97**	**44.88%**	**$2,143,935.43**	**39.29%**	**$1,990,036.12**	**41.62%**	**$2,190,774.94**	**39.67%**	**$2,153,615.69**	**40.11%**
Local/County	$1,173,520.62	39.96%	$1,324,921.74	42.50%	$1,361,047.88	39.98%	$1,549,462.72	40.31%	$1,456,969.16	40.60%	$1,494,719.34	40.48%	$1,567,644.21	39.13%	$1,473,100.69	39.48%
State	$655,231.52	44.27%	$931,190.66	52.80%	$522,738.50	42.68%	$521,133.00	47.27%	$587,974.82	45.39%	$492,476.00	44.89%	$537,393.00	42.30%	$615,573.00	44.92%
Federal	$11,844.10	8.79%	$2,346.62	29.64%	$3,497.12	43.75%	$758,932.25	78.91%	$98,991.45	13.97%	$2,840.78	55.41%	$85,737.73	36.70%	$64,942.00	29.80%
Other	$361.12	83.48%		95.73%	$6,889.88	72.77%		115.98%	$0.00	0.00%	$0.00	0.05%	$0.00	1.08%		0.37%
February Total	**$1,728,208.84**	**46.41%**	**$852,443.43**	**47.44%**	**$1,182,532.68**	**46.82%**	**$968,000.97**	**49.70%**	**$1,506,024.77**	**46.31%**	**$1,099,000.32**	**46.63%**	**$2,243,195.36**	**49.30%**	**$1,592,725.02**	**46.95%**
Local/County	$255,338.86	42.14%	$262,178.17	44.52%	$285,384.80	42.10%	$346,579.55	42.68%	$484,057.23	43.81%	$309,750.97	42.57%	$760,830.20	43.90%	$751,788.22	44.48%
State	$1,030,379.73	59.16%	$523,430.65	63.05%	$735,559.01	57.25%	$621,370.07	63.64%	$680,247.54	60.56%	$769,209.02	60.01%	$897,669.16	58.62%	$818,721.34	58.02%
Federal	$442,490.25	28.78%	$66,834.61	32.04%	$161,430.75	52.79%		78.91%	$341,720.00	32.45%	$20,040.33	56.70%	$584,696.00	68.74%	$22,215.46	30.92%
Other	$0.00	83.48%		95.73%	$158.12	74.35%	$51.35	116.49%		0.00%		0.05%		1.08%		0.37%
March total	**$1,211,095.78**	**52.21%**	**$1,513,121.85**	**54.70%**	**$876,612.25**	**51.14%**	**$1,614,261.92**	**57.75%**	**$1,197,908.35**	**51.90%**	**$1,576,841.46**	**53.81%**	**$1,566,761.98**	**56.03%**	**$1,997,986.68**	**55.53%**
Local/County	$425,766.41	45.77%	$485,798.34	48.27%	$343,463.17	44.65%	$874,833.73	48.68%	$735,622.34	48.68%	$1,050,597.26	49.68%	$970,560.69	49.98%	$960,505.43	50.86%
State	$664,297.52	68.76%	$500,780.51	72.85%	$523,290.50	67.62%	$505,145.00	76.95%	$451,351.00	70.63%	$505,545.00	69.94%	$536,088.00	68.37%	$807,481.00	70.94%
Federal	$120,632.85	34.23%	$515,712.32	50.59%	$9,786.44	53.33%	$232,369.39	92.82%	$10,874.49	33.03%	$20,699.20	58.04%	$56,529.99	71.84%	$230,000.25	42.57%
Other	$399.00	87.47%	$10,830.68	204.04%	$72.14	75.07%	$1,913.80	135.63%	$60.52	0.61%		0.05%	$3,583.30	36.91%		0.37%
April Total	**$1,863,742.31**	**61.15%**	**$2,030,684.75**	**64.43%**	**$2,508,145.70**	**63.49%**	**$1,882,637.98**	**67.14%**	**$1,790,266.77**	**60.25%**	**$2,828,317.75**	**66.71%**	**$2,043,657.09**	**64.81%**	**$2,185,388.94**	**64.91%**
Local/County	$998,263.70	54.29%	$1,277,509.82	58.12%	$1,354,835.34	54.72%	$1,226,461.20	57.09%	$1,335,750.77	57.53%	$1,389,422.05	59.08%	$1,503,081.09	59.40%	$1,490,865.94	60.77%
State	$684,985.53	78.66%	$509,797.76	82.83%	$530,337.50	78.12%	$130,411.00	80.39%	$452,516.00	80.72%	$566,734.00	81.07%	$540,576.00	78.20%	$93,185.00	72.43%
Federal	$180,493.08	42.38%	$243,077.17	59.34%	$619,472.86	88.00%	$525,765.78	124.31%	$2,000.00	33.14%	$872,161.70	114.21%	$0.00	71.84%	$601,338.00	73.02%
Other	$0.00	87.47%	$300.00	207.04%	$3,500.00	110.07%		135.63%		0.61%		0.05%		36.91%		0.37%
May Total	**$4,708,506.23**	**83.73%**	**$4,701,494.65**	**86.98%**	**$5,182,724.79**	**89.01%**	**$5,392,764.13**	**94.03%**	**$4,923,775.77**	**83.22%**	**$4,918,720.22**	**89.13%**	**$5,854,040.48**	**89.95%**	**$6,349,415.01**	**92.18%**
Local/County	$3,823,961.03	86.91%	$3,802,993.88	87.45%	$4,437,550.99	87.67%	$4,713,266.24	89.42%	$4,459,175.77	87.07%	$4,407,221.22	88.89%	$4,608,631.48	88.30%	$4,545,005.74	90.96%
State	$663,745.52	88.25%	$556,121.29	93.72%	$516,629.50	88.35%	$674,811.00	98.17%	$449,702.00	90.76%	$506,613.00	91.02%	$557,564.00	88.33%	$1,112,100.00	90.23%
Federal	$220,669.22	52.35%	$342,379.48	71.65%	$223,752.87	100.52%	$4,686.89	124.59%	$14,898.00	33.95%	$4,886.00	114.53%	$687,845.00	109.53%	$692,099.27	108.06%
Other	$130.46	88.77%		207.04%	$4,791.43	157.98%		135.63%		0.61%		0.05%		36.91%	$210.00	2.47%
June Total	**$1,148,776.66**	**89.24%**	**$1,493,688.04**	**94.14%**	**$1,400,905.70**	**95.91%**	**$594,899.27**	**97.00%**	**$1,384,220.99**	**89.67%**	**$1,331,886.96**	**95.20%**	**$1,090,902.12**	**94.63%**	**$963,504.53**	**96.32%**
Local/County	$300,080.50	89.47%	$863,965.74	94.11%	$577,183.40	91.96%	$253,977.33	91.16%	$659,670.31	91.44%	$676,798.45	93.47%	$406,931.81	90.85%	$328,257.53	93.14%
State	$700,820.48	98.38%	$526,569.77	104.03%	$795,801.97	104.12%	$339,195.00	107.11%	$508,033.00	102.09%	$551,800.00	101.86%	$645,960.00	100.08%	$635,247.00	100.39%
Federal	$146,450.68	58.97%	$102,986.09	75.36%	$27,920.33	102.08%	$1,600.00	124.68%	$216,517.68	45.66%	$103,133.26	121.17%	$38,010.31	111.61%		108.06%
Other	$1,425.00	103.02%	$166.44	208.70%	$0.00	157.98%	$126.94	136.90%		0.61%	$155.25	0.08%		36.91%		2.47%
July Total	**$389,401.73**	**91.10%**	**$229,587.05**	**95.24%**	**$179,037.44**	**96.79%**	**$73,390.13**	**97.36%**	**$732,262.67**	**93.09%**	**$368,265.57**	**96.88%**	**$201,530.27**	**95.50%**	**$0.00**	**96.32%**
Local/County	$332,808.51	92.31%	$103,610.47	94.91%	$135,494.63	92.97%	$17,969.13	91.29%	$216,886.67	92.87%	$216,245.57	94.93%	$192,530.27	92.06%		93.14%
State	$35,084.52	98.89%	$0.00	104.03%	$0.00	104.12%	$0.00	107.11%	$102,387.00	104.37%	$152,020.00	104.85%	$0.00	100.08%		100.39%
Federal	$21,073.17	59.92%	$119,497.83	79.66%	$15,039.00	102.93%	$55,421.00	128.00%	$412,989.00	67.99%	$0.00	121.17%	$9,000.00	112.10%		108.06%
Other	$435.53	107.38%	$6,478.75	273.49%	$28,503.81	443.02%		136.90%		0.61%		0.08%	$0.00	36.91%		2.47%
August Total	**$617,773.93**	**94.07%**	**$1,249,431.71**	**101.23%**	**$314,415.70**	**98.34%**	**$1,434,937.34**	**104.52%**	**$912,684.24**	**97.34%**	**$877,724.29**	**100.88%**	**$1,164,008.47**	**100.50%**	**$0.00**	**96.32%**
Local/County	$377,791.04	95.53%	$830,622.55	101.31%	$130,881.70	93.94%	$880,456.63	97.33%	$762,004.02	97.92%	$831,731.44	100.55%	$964,592.79	98.10%		93.14%
State	$0.00	98.89%	$56,784.53	105.14%		104.12%	$123,161.60	110.35%	$0.00	104.37%	$0.00	104.85%	$0.00	100.08%		100.39%
Federal	$216,848.53	69.72%	$283,118.59	89.84%	$183,534.00	113.20%	$431,319.11	153.83%	$146,946.22	75.93%	$44,252.85	124.02%	$199,415.68	123.03%		108.06%
Other	$23,134.36	338.72%	$78,906.04	1062.55%		443.02%		136.90%	$3,734.00	37.95%	$1,740.00	0.42%	$0.00	36.91%		2.47%
Total Received	**$19,617,060.93**	**94.07%**	**$21,111,160.17**	**101.23%**	**$19,971,727.51**	**98.34%**	**$20,960,949.01**	**104.52%**	**$20,869,291.30**	**97.34%**	**$22,131,118.58**	**100.88%**	**$23,401,641.25**	**100.50%**	**$22,428,011.95**	**96.32%**
Total Budgeted	**$20,854,313.00**		**$20,854,313.00**		**$20,309,772.00**		**$20,055,234.00**		**$21,438,519.00**		**$21,938,519.00**		**$23,286,065.00**		**$23,286,065.00**	
Local/County Budgeted	$11,721,501.00		$12,967,000.00		$13,464,451.00		$14,580,040.00		$15,096,341.00		$14,784,334.00		$15,951,065.00		$15,051,065.00	
State Budgeted	$6,919,305.00		$5,107,423.00		$5,048,400.00		$3,795,194.00		$4,482,678.00		$5,090,531.00		$5,500,000.00		$6,250,000.00	
Federal Budgeted	$2,213,506.00		$2,779,889.00		$1,786,921.00		$1,670,000.00		$1,849,500.00		$1,552,500.00		$1,825,000.00		$1,975,000.00	
Others Budgeted	$10,000.00		$10,000.00		$10,000.00		$10,000.00		$10,000.00		$511,154.00		$10,000.00		$10,000.00	
Over/Under	**(1,237,252.07)**	**-5.93%**	**256,847.17**	**1.23%**	**(338,044.49)**	**-1.66%**	**905,715.01**	**4.52%**	**(569,227.70)**	**-2.66%**	**192,599.58**	**0.88%**	**115,576.25**	**0.50%**	**(858,053.05)**	**-3.68%**

EXPENDITURE REPORT	2014-15	%	2015-16	%	2016-17	%	2017-18	%	2018-19	%	2019-20	%	2020-21	%	2021-22	%
September Total	**$1,586,003.98**	**7.93%**	**$1,546,839.29**	**7.73%**	**$1,539,984.51**	**7.57%**	**$1,543,208.42**	**7.56%**	**$1,682,014.98**	**7.85%**	**$1,776,080.23**	**8.10%**	**$1,912,853.42**	**8.21%**	**$1,973,201.98**	**8.47%**
Payroll and Benefits	$1,293,637.93	7.79%	$1,254,278.80	7.56%	$1,406,961.65	8.15%	$1,463,973.67	8.48%	$1,477,573.31	8.23%	$1,552,280.21	8.90%	$1,613,967.73	9.16%	$1,689,751.20	9.41%
Accounts Payable	$292,366.05	8.60%	$292,560.49	8.60%	$133,022.86	4.31%	$79,234.75	2.53%	$204,441.67	5.87%	$223,800.02	4.97%	$298,885.69	5.27%	$283,450.78	5.32%
October Total	**$1,610,650.56**	**15.98%**	**$1,643,562.29**	**15.95%**	**$1,672,110.74**	**15.78%**	**$1,769,382.25**	**16.24%**	**$1,798,070.83**	**16.23%**	**$1,750,705.33**	**16.08%**	**$1,812,215.99**	**16.00%**	**$1,891,424.87**	**16.60%**
Payroll and Benefits	$1,258,567.43	15.37%	$1,308,199.96	15.44%	$1,373,032.01	16.10%	$1,411,494.27	16.66%	$1,418,571.45	16.13%	$1,485,990.30	17.42%	$1,544,950.35	17.94%	$1,633,574.32	18.50%
Accounts Payable	$352,083.13	18.95%	$335,362.33	18.47%	$299,078.73	14.00%	$357,887.98	13.93%	$379,499.38	16.76%	$264,715.03	10.85%	$267,265.64	9.98%	$257,850.55	10.17%
November Total	**$1,478,880.75**	**23.38%**	**$1,538,076.50**	**23.64%**	**$1,797,062.78**	**24.61%**	**$1,691,421.13**	**24.53%**	**$1,880,881.44**	**25.01%**	**$1,964,465.29**	**25.03%**	**$2,112,287.67**	**25.07%**	**$2,040,049.21**	**25.36%**
Payroll and Benefits	$1,271,292.91	23.03%	$1,306,456.33	23.31%	$1,357,595.11	23.97%	$1,408,770.79	24.82%	$1,450,737.77	24.21%	$1,513,333.46	26.10%	$1,535,593.64	26.66%	$1,624,634.93	27.55%
Accounts Payable	$207,587.84	25.06%	$231,620.17	25.28%	$439,467.67	28.23%	$282,650.34	22.94%	$430,143.67	29.11%	$451,131.83	20.87%	$576,694.03	20.14%	$415,414.28	17.97%
December Total	**$1,446,578.00**	**30.61%**	**$1,503,918.41**	**31.16%**	**$1,573,314.08**	**32.34%**	**$1,587,829.31**	**32.31%**	**$1,690,389.95**	**32.89%**	**$1,750,121.38**	**33.01%**	**$1,777,214.42**	**32.70%**	**$1,999,317.48**	**33.94%**
Payroll and Benefits	$1,244,464.16	30.53%	$1,293,460.90	31.10%	$1,352,358.36	31.80%	$1,411,764.26	32.99%	$1,453,747.63	32.31%	$1,493,938.48	34.67%	$1,539,049.71	35.40%	$1,633,336.28	36.64%
Accounts Payable	$202,113.84	31.00%	$210,457.51	31.47%	$220,955.72	35.39%	$176,065.05	28.56%	$236,642.32	35.90%	$256,182.90	26.56%	$238,164.71	24.33%	$365,981.20	24.85%
January total	**$1,416,599.92**	**37.69%**	**$1,478,112.93**	**38.55%**	**$1,575,058.75**	**40.08%**	**$1,633,516.52**	**40.32%**	**$1,704,823.80**	**40.84%**	**$1,853,600.58**	**41.46%**	**$1,756,679.25**	**40.24%**	**$2,029,387.73**	**42.66%**
Payroll and Benefits	$1,257,022.65	38.10%	$1,298,596.35	38.92%	$1,388,499.67	39.84%	$1,438,173.00	41.32%	$1,477,790.55	40.54%	$1,535,612.56	43.48%	$1,577,529.06	44.35%	$1,659,744.67	45.88%
Accounts Payable	$159,577.27	35.70%	$179,516.58	36.75%	$186,559.08	41.43%	$195,343.52	34.78%	$227,033.25	42.41%	$317,988.02	33.62%	$179,150.19	27.49%	$369,643.06	31.79%
February Total	**$1,618,399.15**	**45.79%**	**$1,526,340.07**	**46.18%**	**$1,596,272.75**	**47.93%**	**$1,649,623.40**	**48.40%**	**$1,725,930.50**	**48.89%**	**$1,704,430.45**	**49.23%**	**$1,758,843.04**	**47.80%**	**$1,861,598.25**	**50.65%**
Payroll and Benefits	$1,256,823.51	45.67%	$1,291,244.15	46.70%	$1,349,013.62	47.66%	$1,391,119.52	49.38%	$1,435,662.72	48.53%	$1,500,331.65	52.08%	$1,533,400.12	53.06%	$1,617,528.31	54.88%
Accounts Payable	$361,575.64	46.33%	$235,095.92	43.67%	$247,259.13	49.44%	$258,503.88	43.02%	$290,267.78	50.74%	$204,098.80	38.16%	$225,442.92	31.46%	$244,069.94	36.38%
March total	**$1,463,652.98**	**53.10%**	**$1,604,907.73**	**54.21%**	**$1,628,284.06**	**55.93%**	**$1,643,416.11**	**56.46%**	**$1,701,819.92**	**56.83%**	**$1,753,060.01**	**57.22%**	**$1,996,937.55**	**56.37%**	**$1,927,465.19**	**58.93%**
Payroll and Benefits	$1,290,767.24	53.45%	$1,333,219.78	54.73%	$1,385,812.13	55.68%	$1,420,120.87	57.61%	$1,443,608.06	56.58%	$1,518,851.10	60.79%	$1,567,073.03	61.96%	$1,643,021.04	64.03%
Accounts Payable	$172,885.74	51.42%	$271,687.95	51.66%	$242,471.93	57.30%	$223,295.24	50.14%	$258,211.86	58.16%	$234,208.91	43.36%	$429,864.52	39.04%	$284,444.15	41.72%
April Total	**$1,488,270.17**	**60.55%**	**$1,393,336.22**	**61.18%**	**$1,605,283.97**	**63.82%**	**$1,595,748.63**	**64.28%**	**$1,644,321.37**	**64.50%**	**$1,719,549.38**	**65.05%**	**$1,782,401.82**	**64.03%**	**$1,861,537.64**	**66.92%**
Payroll and Benefits	$1,261,959.40	61.05%	$1,295,557.89	62.54%	$1,349,987.19	63.50%	$1,392,441.45	65.67%	$1,416,457.92	64.46%	$1,465,501.95	69.20%	$1,551,494.35	70.77%	$1,625,219.03	73.08%
Accounts Payable	$226,310.77	58.07%	$97,778.33	54.53%	$255,296.78	65.57%	$203,307.18	56.62%	$227,863.45	64.70%	$254,047.43	49.00%	$230,907.47	43.11%	$236,318.61	46.16%
May Total	**$1,433,181.09**	**67.71%**	**$1,590,118.89**	**69.13%**	**$1,772,744.18**	**72.53%**	**$1,920,226.07**	**73.69%**	**$1,907,569.73**	**73.40%**	**$1,780,342.83**	**73.17%**	**$1,947,895.58**	**72.39%**	**$2,088,419.36**	**75.89%**
Payroll and Benefits	$1,266,060.96	68.68%	$1,288,718.16	70.30%	$1,328,667.38	71.20%	$1,403,191.42	73.80%	$1,434,293.62	72.45%	$1,447,628.60	77.50%	$1,546,711.69	79.55%	$1,607,578.01	82.03%
Accounts Payable	$167,120.13	62.99%	$301,400.73	63.40%	$444,076.80	79.95%	$517,034.65	73.10%	$473,276.11	78.28%	$332,714.23	56.39%	$401,183.89	50.18%	$480,841.35	55.19%
June Total	**$1,786,307.10**	**76.64%**	**$1,905,598.30**	**78.65%**	**$1,913,859.70**	**81.93%**	**$1,934,814.67**	**83.18%**	**$2,007,087.28**	**82.76%**	**$1,956,589.81**	**82.09%**	**$2,113,652.77**	**81.47%**	**$2,072,171.94**	**84.79%**
Payroll and Benefits	$1,281,344.42	76.40%	$1,310,032.08	78.19%	$1,363,166.89	79.10%	$1,410,864.62	81.97%	$1,439,871.60	80.47%	$1,472,278.74	85.94%	$1,540,498.86	88.30%	$1,624,456.97	91.07%
Accounts Payable	$504,962.68	77.84%	$595,566.22	80.91%	$550,692.81	97.79%	$523,950.05	89.81%	$567,215.68	94.56%	$484,311.07	67.15%	$573,153.91	60.27%	$447,714.97	63.61%
July Total	**$1,917,135.16**	**86.23%**	**$1,522,654.33**	**86.27%**	**$1,670,132.49**	**90.14%**	**$1,664,126.84**	**91.34%**	**$1,810,156.40**	**91.21%**	**$1,724,746.83**	**89.95%**	**$2,162,325.35**	**90.76%**	**$0.00**	**84.79%**
Payroll and Benefits	$1,259,810.39	83.99%	$1,306,272.91	86.06%	$1,366,690.15	87.01%	$1,397,327.62	90.07%	$1,433,090.84	88.45%	$1,498,573.49	94.54%	$1,533,144.58	97.01%		91.07%
Accounts Payable	$657,324.77	97.17%	$216,381.42	87.28%	$303,442.34	107.62%	$266,799.22	98.31%	$377,065.56	105.38%	$226,173.34	72.18%	$629,180.77	71.36%		63.61%
August Total	**$2,304,800.20**	**97.75%**	**$2,255,212.34**	**97.54%**	**$1,643,692.26**	**98.22%**	**$1,763,664.53**	**99.98%**	**$1,869,245.30**	**99.92%**	**$2,197,232.90**	**99.97%**	**$2,139,914.59**	**99.94%**	**$0.00**	**84.79%**
Payroll and Benefits	$1,253,854.19	91.54%	$1,327,324.79	94.06%	$1,335,378.74	94.75%	$1,398,339.51	98.17%	$1,423,449.07	96.38%	$1,457,211.83	102.90%	$1,552,440.74	105.82%		91.07%
Accounts Payable	$1,050,946.01	128.09%	$927,887.55	114.57%	$308,313.52	117.61%	$365,325.02	109.96%	$445,796.23	118.18%	$740,021.07	88.61%	$587,473.85	81.71%		63.61%
Total Expended	**$19,550,459.06**	**97.75%**	**$19,508,677.30**	**97.54%**	**$19,987,800.27**	**98.22%**	**$20,396,977.88**	**99.98%**	**$21,422,311.50**	**99.92%**	**$21,930,925.02**	**99.97%**	**$23,273,221.45**	**99.94%**	**$19,744,573.65**	**84.79%**
Total Budgeted	**$19,999,791.00**		**$19,999,791.00**		**$20,350,895.00**		**$20,400,895.00**		**$21,438,519.00**		**$21,938,519.00**		**$23,286,065.00**		**$23,286,065.00**	
Payroll and Benefits	$16,599,826.53		$16,599,826.53		$17,263,819.59		$17,263,819.59		$17,954,372.37		$17,436,457.79		$17,610,822.36		$17,963,038.81	
Accounts Payable	$3,399,964.47		$3,399,964.47		$3,087,075.41		$3,137,075.41		$3,484,146.63		$4,502,061.21		$5,675,242.64		$5,323,026.19	
Over/Under	**(449,331.94)**	**2.25%**	**(491,113.70)**	**2.46%**	**(363,094.73)**	**1.78%**	**(3,917.12)**	**0.02%**	**(16,207.50)**	**0.08%**	**(7,593.98)**	**0.03%**	**(12,843.55)**	**0.06%**	**(3,541,491.35)**	**15.21%**

2021-22 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	1,177,285.00	174,782.53	237,046.42	265,528.75	287,258.75	274,939.62	242,763.23	266,321.06	259,125.97	$260,539.37	258,341.31			2,526,647.01	(1,349,362.01)	214.62%
	Non-SPED Expenditures	22,108,780.00	1,798,419.45	1,654,378.45	1,773,258.34	1,713,320.85	1,754,448.11	1,618,835.02	1,661,144.13	1,602,411.67	1,827,879.99	1,813,830.63	0.00	0.00	17,217,926.64	4,890,853.36	77.88%
	Total Expenditures	23,286,065.00	1,973,201.98	1,891,424.87	2,038,787.09	2,000,579.60	2,029,387.73	1,861,598.25	1,927,465.19	1,861,537.64	2,088,419.36	2,072,171.94	0.00	0.00	19,744,573.65	3,541,491.35	84.79%
	Total Receipts	23,286,065.00	4,088,783.55	1,309,149.75	778,844.35	1,008,598.43	2,153,615.69	1,592,725.02	1,997,986.68	2,185,388.94	6,349,415.01	963,504.53	0.00	0.00	22,428,011.95	858,053.05	96.32%
	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	**2,414,552.94**	**4,530,134.51**	**3,947,859.39**	**2,687,916.65**	**1,695,935.48**	**1,820,163.44**	**1,551,290.21**	**1,621,811.70**	**1,945,663.00**	**6,206,658.65**	**5,097,991.24**	**5,097,991.24**	**5,097,991.24**			

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	13,808.92	0.00	0.00	6,000.00	0.00	0.00	6,000.00	0.00	28,900.00	19,805.00			74,513.92	775,486.08	8.77%
	Receipts	600,000.00	18.37	15.20	49.76	16.00	15.49	45.90	15.25	13.78	35.54	9.56			234.85	599,765.15	0.04%
	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	**241,939.45**	**228,148.90**	**228,164.10**	**228,213.86**	**222,229.86**	**222,245.35**	**222,291.25**	**216,306.50**	**216,320.28**	**187,455.82**	**167,660.38**	**167,660.38**	**167,660.38**			

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	13,411.44	8,399.64	13,407.67	7,589.79	5,751.03	8,740.26	9,361.13	6,985.99	10,449.32	10,735.13			94,831.40	50,728.60	65.15%
	Receipts	145,560.00	31,361.19	8,028.19	8,038.55	8,028.19	7,799.06	7,809.28	7,799.06	7,798.92	7,809.09	7,798.92			102,270.45	43,289.55	70.26%
	Cash Balance	**83,352.50**	**101,302.25**	**100,930.80**	**95,561.68**	**96,000.08**	**98,048.11**	**97,117.13**	**95,555.06**	**96,367.99**	**93,727.76**	**90,791.55**	**90,791.55**	**90,791.55**			

09	QCPUF	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	4,860,000.00	0.00	0.00	0.00	144,710.00	0.00	304,568.00	0.00	0.00	0.00	419,210.00			868,488.00	3,991,512.00	17.87%
	Receipts	400,000.00	120,671.29	123,050.77	3,919.32	8,676.75	41,280.59	19,306.28	26,576.00	41,392.98	130,079.68	121,201.26			636,154.92	(236,154.92)	159.04%
	Cash Balance	**3,931,595.67**	**4,052,266.96**	**4,175,317.73**	**4,179,237.05**	**4,043,203.80**	**4,084,484.39**	**3,799,222.67**	**3,825,798.67**	**3,867,191.65**	**3,997,271.33**	**3,699,262.59**	**3,699,262.59**	**3,699,262.59**			

05	Activities	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	600,000.00	33,079.62	40,895.96	26,337.17	30,823.79	63,539.49	22,326.29	38,765.18	32,836.09	79,972.79	33,908.95			402,485.33	197,514.67	67.08%
	Receipts	600,000.00	48,139.43	28,262.89	91,198.33	29,832.17	30,518.41	24,530.38	30,991.55	52,409.29	48,647.84	35,451.98			419,982.27	180,017.73	70.00%
	Cash Balance	**551,845.66**	**566,905.47**	**554,272.40**	**619,133.56**	**618,141.94**	**585,120.86**	**587,324.95**	**579,551.32**	**599,124.52**	**567,799.57**	**569,342.60**	**569,342.60**	**569,342.60**			

06	School Lunch	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	1,700,000.00	118,392.72	148,046.35	115,848.90	125,375.60	110,980.49	131,859.90	133,672.21	132,431.99	136,323.40	94,627.95			1,247,559.51	452,440.49	73.39%
	Receipts	1,700,000.00	4,650.98	267,593.08	131,926.01	154,434.50	103,936.87	160,320.76	153,803.52	200,070.37	154,568.68	116,000.96			1,447,305.73	252,694.27	85.14%
	Cash Balance	**407,381.08**	**293,639.34**	**413,186.07**	**429,263.18**	**458,322.08**	**451,278.46**	**479,739.32**	**499,870.63**	**567,509.01**	**585,754.29**	**607,127.30**	**607,127.30**	**607,127.30**			

07	Bond	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	1,750,000.00	0.00	0.00	0.00	1,026,601.50	0.00	0.00	0.00	0.00	0.00	174,285.25			1,200,886.75	549,113.25	68.62%
	Receipts	1,750,000.00	266,733.80	22,831.00	7,971.72	47,555.72	112,772.89	52,350.61	72,960.78	114,262.90	361,459.79	20,525.28			1,079,424.49	670,575.51	61.68%
	Cash Balance	**713,385.28**	**980,119.08**	**1,002,950.08**	**1,010,921.80**	**31,876.02**	**144,648.91**	**196,999.52**	**269,960.30**	**384,223.20**	**745,682.99**	**591,923.02**	**591,923.02**	**591,923.02**			

08	Special Building	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	560,000.00	0.00	0.00	500.00	0.00	0.00	133,930.08	48,651.19	73,218.80	149,660.97	263,946.00			669,907.04	(109,907.04)	119.63%
	Receipts	500,000.00	(4.43)	1.52	(42.64)	8,949.09	48,392.30	322,759.24	32,432.43	50,962.09	162,199.23	309,111.32			934,760.15	(434,760.15)	186.95%
	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	**74,685.88**	**74,681.45**	**74,682.97**	**74,140.33**	**83,089.42**	**131,481.72**	**320,310.88**	**304,092.12**	**281,835.41**	**294,373.67**	**339,538.99**	**339,538.99**	**339,538.99**			

12	Student Fees	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	100,000.00	506.00	328.00	775.00	1,222.00	984.00	1,063.00	358.00	2,219.50	915.00	1,962.90			10,333.40	89,666.60	10.33%
	Receipts	30,000.00	4,312.00	2,177.00	1,012.00	1,401.12	412.00	1,320.00	100.00	2,230.10	2,921.00	0.00			15,885.22	14,114.78	52.95%
	Cash Balance	**65,164.70**	**68,970.70**	**70,819.70**	**71,056.70**	**71,235.82**	**70,663.82**	**70,920.82**	**70,662.82**	**70,673.42**	**72,679.42**	**70,716.52**	**70,716.52**	**70,716.52**			

10	Cooperative Fund	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	175,000.00	4,897.05	12,503.11	12,503.11	12,503.11	11,340.12	11,340.11	11,340.12	11,340.10	11,340.12	11,340.10			110,447.05	64,552.95	63.11%
	Receipts	175,000.00	7,628.69	21,797.45	7,628.69	12,485.46	17,342.23	7,628.69	4,856.77	20,114.15	4,856.77	15,257.38			119,596.28	55,403.72	68.34%
	Cash Balance	**2,131.07**	**4,862.71**	**14,157.05**	**9,282.63**	**9,264.98**	**15,267.09**	**11,555.67**	**5,072.32**	**13,846.37**	**7,363.02**	**11,280.30**	**11,280.30**	**11,280.30**			

	Cash Balance	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Cash Balance	**8,486,034.23**	**10,901,031.37**	**10,582,340.29**	**9,404,727.44**	**7,329,299.48**	**7,623,402.15**	**7,336,772.42**	**7,488,681.44**	**8,042,754.85**	**12,758,766.52**	**11,245,634.49**	**11,245,634.49**	**11,245,634.49**			

2020-21 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	1,132,005.00	179,097.85	233,195.71	246,254.65	244,137.14	238,476.41	225,631.79	227,793.23	243,261.15	$254,897.60	233,573.13	278,484.63	191,525.00	2,796,328.29	(1,664,323.29)	247.02%
	Non-SPED Expenditures	22,154,060.00	1,733,755.57	1,579,020.28	1,866,033.02	1,533,077.28	1,518,202.84	1,533,211.25	1,769,144.32	1,539,140.67	1,692,997.98	1,880,079.64	1,883,840.72	1,948,389.59	20,476,893.16	1,677,166.84	92.43%
	Total Expenditures	23,286,065.00	1,912,853.42	1,812,215.99	2,112,287.67	1,777,214.42	1,756,679.25	1,758,843.04	1,996,937.55	1,782,401.82	1,947,895.58	2,113,652.77	2,162,325.35	2,139,914.59	23,273,221.45	12,843.55	99.94%
	Total Receipts	23,286,065.00	4,232,590.23	816,726.35	1,169,477.55	827,976.41	2,190,774.94	2,243,195.36	1,566,761.98	2,043,657.09	5,854,040.48	1,090,902.12	201,530.27	1,164,008.47	23,401,641.25	(115,576.25)	100.50%
	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	**2,286,133.14**	**4,605,869.95**	**3,610,380.31**	**2,667,570.19**	**1,718,332.18**	**2,152,427.87**	**2,636,780.19**	**2,206,604.62**	**2,467,859.89**	**6,374,004.79**	**5,351,254.14**	**3,390,459.06**	**2,414,552.94**			
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	35,343.61	26,646.34	17,582.74	201,893.31	2,699.85	847.50	5,700.00	11,889.73	27,246.00	14,703.80	0.00	65,523.47	410,076.35	439,923.65	48.24%
	Receipts	448,547.09	58.59	51.28	91.09	28.43	2.71	44.40	250,033.74	42.79	71.84	40.16	33.96	63.90	250,562.89	197,984.20	55.86%
	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	**401,452.91**	**366,167.89**	**339,572.83**	**322,081.18**	**120,216.30**	**117,519.16**	**116,716.06**	**361,049.80**	**349,202.86**	**322,028.70**	**307,365.06**	**307,399.02**	**241,939.45**			
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	5,626.57	10,963.46	10,633.74	2,639.98	6,419.73	6,635.94	4,957.82	4,546.19	2,293.91	9,712.14	6,826.89	10,806.56	82,062.93	63,497.07	56.38%
	Receipts	145,560.00	32,538.02	5,874.02	5,910.09	5,874.02	5,874.05	5,734.26	5,724.05	5,723.93	5,734.05	5,723.93	5,724.05	5,734.28	96,168.75	49,391.25	66.07%
	Cash Balance	**69,246.68**	**96,158.13**	**91,068.69**	**86,345.04**	**89,579.08**	**89,033.40**	**88,131.72**	**88,897.95**	**90,075.69**	**93,515.83**	**89,527.62**	**88,424.78**	**83,352.50**			
09	**QCPUF**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	4,840,000.00	0.00	0.00	0.00	512,916.77	103,884.71	13,614.64	0.00	51,260.00	0.00	119,210.00	300,000.00	0.00	1,100,886.12	3,739,113.88	22.75%
	Receipts	500,000.00	133,737.81	10,976.54	118,816.75	8,565.68	52,310.38	24,004.09	31,949.73	50,253.63	158,816.65	124,747.33	4,494.54	31,769.86	750,442.99	(250,442.99)	150.09%
	Cash Balance	**4,282,038.80**	**4,415,776.61**	**4,426,753.15**	**4,545,569.90**	**4,041,218.81**	**3,989,644.48**	**4,000,033.93**	**4,031,983.66**	**4,030,977.29**	**4,189,793.94**	**4,195,331.27**	**3,899,825.81**	**3,931,595.67**			
05	**Activities**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	600,000.00	26,888.76	37,237.27	21,602.26	20,622.71	21,826.70	16,373.66	56,601.72	40,117.19	38,789.26	29,161.59	4,471.60	30,021.43	343,714.15	256,285.85	57.29%
	Receipts	600,000.00	25,594.34	20,071.91	134,798.79	43,246.76	24,586.35	26,915.09	48,129.14	45,618.53	44,261.94	19,778.63	8,610.04	115,926.06	557,537.58	42,462.42	92.92%
	Cash Balance	**338,022.23**	**336,727.81**	**319,562.45**	**432,758.98**	**455,383.03**	**458,142.68**	**468,684.11**	**460,211.53**	**465,712.87**	**471,185.55**	**461,802.59**	**465,941.03**	**551,845.66**			
06	**School Lunch**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	1,525,000.00	97,363.26	118,153.44	103,182.51	126,748.57	97,141.77	126,245.42	160,663.50	127,461.82	131,809.30	112,801.32	107,511.05	99,946.57	1,409,028.53	115,971.47	92.40%
	Receipts	1,525,000.00	65,670.98	158,965.84	104,766.70	157,252.53	11,340.05	103,879.40	262,642.46	147,163.27	143,145.33	101,645.19	122,890.95	95,947.99	1,475,310.69	49,689.31	96.74%
	Cash Balance	**341,098.92**	**309,406.64**	**350,219.04**	**351,803.23**	**382,307.19**	**296,505.47**	**274,139.45**	**376,118.41**	**395,819.86**	**407,155.89**	**395,999.76**	**411,379.66**	**407,381.08**			
07	**Bond**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	1,675,000.00	160,085.94	0.00	0.00	503,933.70	0.00	0.00	0.00	0.00	0.00	186,601.50	0.00	0.00	850,621.14	824,378.86	50.78%
	Receipts	1,107,814.00	265,963.04	20,460.33	11,371.03	17,833.02	114,562.25	52,071.37	69,770.86	110,513.61	351,123.54	26,585.52	10,019.76	69,623.72	1,119,898.05	(12,084.05)	101.09%
	Cash Balance	**444,108.37**	**549,985.47**	**570,445.80**	**581,816.83**	**95,716.15**	**210,278.40**	**262,349.77**	**332,120.63**	**442,634.24**	**793,757.78**	**633,741.80**	**643,761.56**	**713,385.28**			
08	**Special Building**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	3,500,000.00	693,929.21	667,118.78	594,895.17	9,446.97	72,698.35	44,321.01	52,790.25	0.00	10,689.46	15,765.17	282,100.00	0.00	2,443,754.37	1,056,245.63	69.82%
	Receipts	150,000.00	374.96	199.64	47.58	63.70	158,954.10	215.11	4.78	14.58	1.72	0.32	300,153.92	1.68	460,032.09	(310,032.09)	306.69%
	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	**2,058,408.16**	**1,364,853.91**	**697,934.77**	**103,087.18**	**93,703.91**	**179,959.66**	**135,853.76**	**83,068.29**	**83,082.87**	**72,395.13**	**56,630.28**	**74,684.20**	**74,685.88**			
12	**Student Fees**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	90,000.00	0.00	0.00	51,787.70	448.00	158.00	437.00	1,013.00	427.00	50.00	576.00	0.00	0.00	54,896.70	35,103.30	61.00%
	Receipts	30,000.00	3,520.00	1,606.00	1,078.75	1,280.00	1,185.00	599.00	620.00	0.00	2,664.01	0.00	0.00	13,386.00	25,938.76	4,061.24	86.46%
	Cash Balance	**94,122.64**	**97,642.64**	**99,248.64**	**48,539.69**	**49,371.69**	**50,398.69**	**50,560.69**	**50,167.69**	**49,740.69**	**52,354.70**	**51,778.70**	**51,778.70**	**65,164.70**			
10	**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	4,641.20	4,641.20	4,641.20	4,641.20	4,641.20	4,593.43	4,641.20	4,641.19	4,641.20	4,641.19	4,641.20	4,641.19	55,646.60	94,353.40	37.10%
	Receipts	100,000.00	0.00	4,587.43	4,656.00	4,656.00	4,656.00	4,656.00	4,656.00	4,655.99	9,311.99	0.00	4,656.00	4,655.99	51,147.40	48,852.60	51.15%
	Cash Balance	**6,630.27**	**1,989.07**	**1,935.30**	**1,950.10**	**1,964.90**	**1,979.70**	**2,042.27**	**2,057.07**	**2,071.87**	**6,742.66**	**2,101.47**	**2,116.27**	**2,131.07**			
	Cash Balance	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Cash Balance	**10,321,262.12**	**12,144,578.12**	**10,507,120.98**	**9,141,522.32**	**7,047,793.24**	**7,545,889.51**	**8,035,291.95**	**7,992,279.65**	**8,377,178.13**	**12,782,934.97**	**11,545,532.69**	**9,335,770.09**	**8,486,034.23**			

PUBLIC COMMENT IN BOARD MEETINGS

The board recognizes the importance of citizen participation in school district matters. In order to assure citizens are heard and board meetings are conducted efficiently and in an organized manner, the board shall set time aside for public comment, *[at a specific time during the meeting][and] [prior to the discussion of each agenda item]*. If the pressure of business or other circumstances dictate, the board president may decide to eliminate this practice at a particular meeting and will announce that decision at the beginning of the meeting. The orderly process of the board meeting shall not be interfered with or disrupted. Subjects for comment should involve areas within the board's proper responsibility.

The board has the discretion to limit the amount of time set aside for public comment. The board president shall specify the total amount of time available for public comment prior to opening the public comment period. If public comment is allowed prior to individual agenda items, that limit on the total comment period should also be defined. Individual comments will be limited to 5 minutes for each participant. The board president will recognize these individuals to make their comments at the appropriate time. Only those speakers recognized by the board president shall be allowed to speak. Comments by others are out of order. If disruptive, the individual making the comments or another individual causing disruption may be asked to leave the board meeting.

~~It is helpful if citizens wishing to address the board on a certain agenda item will notify the superintendent prior to the board meeting. Citizens wishing to present petitions to the board relating to that item may do so at this time. However, the board will only receive the petitions and will not act upon them or their contents.~~
The board requires any member of the public desiring to address the body to identify himself or herself, including an address and the name of any organization represented by such person unless the board waives the address requirement to protect the security of the individual.

Individuals who have a complaint about employees or students who have complaints shall follow policies 403.05 and 504.01 respectively. The board will follow policy 1005.01 in handling public complaints.

Any written or printed materials to be circulated for a meeting of the school board must be submitted to the superintendent by the Wednesday preceding a Monday night meeting~~.~~ ~~Adding~~ and such information will only be added to the agenda packet ~~will be~~ at the discretion of the superintendent after consultation with the board president.

Legal Reference: Nebraska Statute 84-1408 to 1414

Cross Reference: 201.07 Board Member Liability
403.05 Public Complaints about Employees

Approved _____ Reviewed _____ Revised _____

PUBLIC COMMENT IN BOARD MEETINGS

The board recognizes the importance of citizen participation in school district matters. In order to assure citizens are heard and board meetings are conducted efficiently and in an organized manner, the board shall set time aside for public comment, *[at a specific time during the meeting][and] [prior to the discussion of each agenda item]*. If the pressure of business or other circumstances dictate, the board president may decide to eliminate this practice at a particular meeting and will announce that decision at the beginning of the meeting. The orderly process of the board meeting shall not be interfered with or disrupted. Subjects for comment should involve areas within the board's proper responsibility.

The board has the discretion to limit the amount of time set aside for public comment. The board president shall specify the total amount of time available for public comment prior to opening the public comment period. If public comment is allowed prior to individual agenda items, that limit on the total comment period should also be defined. Individual comments will be limited to 5 minutes for each participant. The board president will recognize these individuals to make their comments at the appropriate time. Only those speakers recognized by the board president shall be allowed to speak. Comments by others are out of order. If disruptive, the individual making the comments or another individual causing disruption may be asked to leave the board meeting.

The board requires any member of the public desiring to address the body to identify himself or herself, including an address and the name of any organization represented by such person unless the board waives the address requirement to protect the security of the individual.

Individuals who have a complaint about employees or students who have complaints shall follow policies 403.05 and 504.01 respectively. The board will follow policy 1005.01 in handling public complaints.

Any written or printed materials to be circulated for a meeting of the school board must be submitted to the superintendent by the Wednesday preceding a Monday night meeting and such information will only be added to the agenda packet at the discretion of the superintendent after consultation with the board president.

Legal Reference: Nebraska Statute 84-1408 to 1414

Cross Reference: 201.07 Board Member Liability
403.05 Public Complaints about Employees

Approved _____ Reviewed _____ Revised _____

SEIZURE SAFE SCHOOLS

In any district school with at least one student identified as having a seizure disorder, if the student's parent/guardian and health care provider have worked with the school to develop a seizure action plan that school shall have at least one employee who has met the training requirements necessary to administer or assist with the self-administration of a seizure rescue medication or medication prescribed to treat seizure disorder symptoms as approved by the United States Food and Drug Administration.

The training shall include instruction in administering seizure medications, recognizing the signs and symptoms of seizures, and responding to such signs and symptoms with the appropriate steps.

Prior to the administration of a seizure rescue medication or medication prescribed to treat seizure disorder symptoms by a school employee, a student's parent or guardian shall:

1. Provide the school with a written authorization to administer the medication at school;

2. Provide a written statement from the student's health care practitioner containing the following information:
   a. The student's name;
   b. The name and purpose of the medication;
   c. The prescribed dosage;
   d. The route of administration;
   e. The frequency that the medication may be administered; and
   f. The circumstances under which the medication may be administered.

3. Provide the medication to the school in its unopened, sealed package with the intact label affixed by the dispensing pharmacy; and

4. Collaborate with school employees to create a seizure action plan.

If specified in a student's seizure action plan, such student shall be permitted to possess the supplies, equipment, and medication necessary to treat a seizure disorder in accordance with such seizure action plan.

The authorization, statement, and seizure action plan required for each student shall be kept on file in the office of the school nurse or school administrator.

Each seizure action plan shall be distributed to any school personnel or volunteers responsible for the supervision or care of the student for whom such seizure action plan was created.

Approved _____ Reviewed _____ Revised _____

Any authorization provided by a parent or guardian shall be effective only for the school year in which it is provided and shall be renewed each following school year.

For all schools in the district regardless of whether any students are identified as having a seizure disorder, each certificated school employee shall participate in a minimum of one hour of self-study review of seizure disorder materials at least once in every two school years.

Schools or school employees who act in compliance with the Seizure Safe Schools Act shall not be liable for damages related to the care of a student's seizure disorder unless such damages resulted from an act of willful or wanton misconduct by the school or school employee nor shall school employees be subject to any disciplinary proceeding related to an act taken in compliance with the Seizure Safe Schools Act unless such action constitutes willful or wanton misconduct.

Legal Reference: Neb. Statute 79-3201 to 3207

BUDGET ADOPTION PROCESS

Members of the school district community shall have an opportunity to review and comment on the proposed budget at a public hearing held separately from any regularly scheduled meeting before the adoption of the proposed budget by the board. The public shall be apprised of the proposed budget for the school district by its publication in the newspaper of record and on the newspaper's website, if it has one, at least 4 calendar days prior to the hearing, including the day of publication. The hearing shall not be limited by time and any member of the public who wishes to speak on the proposed budget statement must be allowed to address the board for a reasonable amount of time. Similarly, a Tax Request Hearing must be held on the same night or a later night as the Budget Hearing with 4 days prior notice.

The board must make at least three copies of the proposed budget statement available to the public and shall make a presentation outlining key provisions of the proposed budget statement, including a comparison with the prior year's budget.

The published hearing notice shall contain the following information:

1. The certified taxable valuation under section 13-509 for the prior year;
2. The certified taxable valuation under section 13-509 for the current year;
3. The percentage increase or decrease in such valuations from the prior year to the current year;
4. The dollar amount of the prior year's tax request;
5. The property tax rate that was necessary to fund that tax request;
6. The property tax rate that would be necessary to fund last year's tax request if applied to the current year's valuation;
7. The proposed dollar amount of the tax request for the current year;
8. The property tax rate that will be necessary to fund that tax request;
9. The percentage increase or decrease in the property tax rate from the prior year to the current year; and
10. The percentage increase or decrease in the total operating budget from the prior year to the current year.

As stated below, if a District representative must attend a Joint Public Hearing, the budget resolution cannot be approved until after that hearing. If the board's budget resolution setting its property tax request exceeds the district's property tax request of the prior year, it shall include at a minimum the following information:

1. Budget Resolution for the _____ School District;
2. The property tax request for the 20__-__ year is $_____;
3. The total assessed value of property differs from last year's total assessed value by ____ percent.
4. The tax rate that would fund the same amount of tax request as last year, when multiplied by the new total assessed value of property, would be $____ per $100 of assessed value.

Approved _____ Reviewed _____ Revised _____

5. The _____ School District proposes to adopt a property tax request that will cause its tax rate to be $____ per $100 of assessed value.

~~6.~~ Based on the proposed property tax request and changes in other revenue, the total

~~Approved _____ Reviewed _____ Revised _____~~

~~7.~~6. operating budget of the _____ School District will exceed last year's by ____ percent.

~~8.~~7. The record vote of the board in passing this resolution is _____.

Prior to final adoption of the budget, if the district's budget will increase its property tax more than the allowable growth percentage, it shall designate one representative to attend a Joint Public Hearing in the county in which the district's central office is located. The hearing will be held after September 17th and before September 29th, after 6:00 p.m. The presentation will include items 1 through ~~7~~6 above, and the following:

- To obtain more information regarding the increase in the property tax request, citizens may contact the (name of district) at (telephone number and email address).

The district shall send the required information to the county clerk by September 5th and the clerk shall notify the district of the date, time, and location of the joint public hearing. Publishing or posting notice of the meeting, along with the mailing of a postcard titled NOTICE OF PROPOSED TAX INCREASE to all affected property taxpayers, is the duty of the county assessor. The cost of creating and mailing the postcards, including staff time, materials, and postage, shall be divided among the political subdivisions participating in the joint public hearing. Any member of the public shall be allowed to speak at the joint public hearing and shall be given a reasonable amount of time to do so.

The superintendent will ensure the budget is filed with and certified to the county levying board by September 30th with a copy of the adopted budget statement which complies with sections 13-518 to 13-522 or 79-1023 to 79-1030, together with the amount of the tax required to fund the adopted budget, setting out separately (a) the amount to be levied for the payment of principal or interest on bonds issued by the governing body and (b) the amount to be levied for all other purposes. Proof of publication shall be attached to the statements.

A copy of the resolution setting a property tax request shall be certified and forwarded to the county clerk by October 15th.

Legal Reference: Neb. Statute 13-506
77-~~1601.02~~1632, 1633
79-1084

BUDGET ADOPTION PROCESS

Members of the school district community shall have an opportunity to review and comment on the proposed budget at a public hearing held separately from any regularly scheduled meeting before the adoption of the proposed budget by the board. The public shall be apprised of the proposed budget for the school district by its publication in the newspaper of record and on the newspaper's website, if it has one, at least 4 calendar days prior to the hearing, including the day of publication. The hearing shall not be limited by time and any member of the public who wishes to speak on the proposed budget statement must be allowed to address the board for a reasonable amount of time. Similarly, a Tax Request Hearing must be held on the same night or a later night as the Budget Hearing with 4 days prior notice.

The board must make at least three copies of the proposed budget statement available to the public and shall make a presentation outlining key provisions of the proposed budget statement, including a comparison with the prior year's budget.

The published hearing notice shall contain the following information:

1. The certified taxable valuation under section 13-509 for the prior year;
2. The certified taxable valuation under section 13-509 for the current year;
3. The percentage increase or decrease in such valuations from the prior year to the current year;
4. The dollar amount of the prior year's tax request;
5. The property tax rate that was necessary to fund that tax request;
6. The property tax rate that would be necessary to fund last year's tax request if applied to the current year's valuation;
7. The proposed dollar amount of the tax request for the current year;
8. The property tax rate that will be necessary to fund that tax request;
9. The percentage increase or decrease in the property tax rate from the prior year to the current year; and
10. The percentage increase or decrease in the total operating budget from the prior year to the current year.

As stated below, if a District representative must attend a Joint Public Hearing, the budget resolution cannot be approved until after that hearing. If the board's budget resolution setting its property tax request exceeds the district's property tax request of the prior year, it shall include at a minimum the following information:

1. Budget Resolution for the _____ School District;
2. The property tax request for the 20__-__ year is $_____;
3. The total assessed value of property differs from last year's total assessed value by ____ percent.
4. The tax rate that would fund the same amount of tax request as last year, when multiplied by the new total assessed value of property, would be $____ per $100 of assessed value.

Approved _____ Reviewed _____ Revised _____

5. The _____ School District proposes to adopt a property tax request that will cause its tax rate to be $____ per $100 of assessed value.
6. Based on the proposed property tax request and changes in other revenue, the total operating budget of the _____ School District will exceed last year's by ____ percent.
7. The record vote of the board in passing this resolution is _____.

Prior to final adoption of the budget, if the district's budget will increase its property tax more than the allowable growth percentage, it shall designate one representative to attend a Joint Public Hearing in the county in which the district's central office is located. The hearing will be held after September 17th and before September 29th, after 6:00 p.m. The presentation will include items 1 through 6 above, and the following:

- To obtain more information regarding the increase in the property tax request, citizens may contact the (name of district) at (telephone number and email address).

The district shall send the required information to the county clerk by September 5th and the clerk shall notify the district of the date, time, and location of the joint public hearing. Publishing or posting notice of the meeting, along with the mailing of a postcard titled NOTICE OF PROPOSED TAX INCREASE to all affected property taxpayers, is the duty of the county assessor. The cost of creating and mailing the postcards, including staff time, materials, and postage, shall be divided among the political subdivisions participating in the joint public hearing. Any member of the public shall be allowed to speak at the joint public hearing and shall be given a reasonable amount of time to do so.

The superintendent will ensure the budget is filed with and certified to the county levying board by September 30th with a copy of the adopted budget statement which complies with sections 13-518 to 13-522 or 79-1023 to 79-1030, together with the amount of the tax required to fund the adopted budget, setting out separately (a) the amount to be levied for the payment of principal or interest on bonds issued by the governing body and (b) the amount to be levied for all other purposes. Proof of publication shall be attached to the statements.

A copy of the resolution setting a property tax request shall be certified and forwarded to the county clerk by October 15th.

Legal Reference: Neb. Statute 13-506
77-1632, 1633
79-1084

NOTICE OF BUDGET HEARINGS AND BOARD MEETING

The Board of Education of the School District of _____ will be meet at ___ p.m. for a Budget Hearing on _____, 20___, followed by a Tax Request Hearing after the conclusion of the Budget Hearing. Following the conclusion of the two hearings there will be a (regular; special) meeting of the Board. The hearings and meeting will be held at the Administrative Offices at _____.

An agenda for the Board Meeting which shall be kept continually current is readily available for public inspection at the Superintendent's Office during normal business hours. To view the agenda online go to http://_____ and find the meeting link.

Budget information for the _____ School District.

1. The district's certified taxable valuation under Nebr. Statute 13-509 for the previous year is $_____.

2. The district's certified taxable valuation under Nebr. Statute 13-509 for the current year is $_____.

3. The total assessed value of property differs from last year's total assessed value by ____ percent.

4. The dollar amount of the previous year's tax request was $_____.

5. The tax rate that was necessary to fund the previous year's tax request was $_____ per $100 of assessed value.

6. The tax rate that would fund the same amount of tax request as last year, when multiplied by the new total assessed value of property, would be $____ per $100 of assessed value.

7. The proposed property tax request for the current year is $_____ .

8. The district's proposed property tax request will result in a tax rate of $____ per $100 of assessed value.

9. The district's proposed property tax request will (increase;decrease) the property tax rate from the prior year by _____ percent.

10. Based on the proposed property tax request and changes in other revenue, the total operating budget of the district will (increase;decrease) last year's by ____ percent.

PRESENTATION AT JOINT PUBLIC HEARING WHEN EXCEEDING ALLOWABLE GROWTH PERCENTAGE

If the board's budget resolution setting its property tax request will increase its property tax more than the allowable growth percentage, it shall designate one representative to attend a joint public hearing in the county in which the district's central office is located and the presentation shall include at a minimum the following information:

1. Budget Resolution for the _____ School District.

2. The property tax request for the 20__-__ year is $_____.

3. The total assessed value of property differs from last year's total assessed value by ____ percent.

4. The tax rate that would fund the same amount of tax request as last year, when multiplied by the new total assessed value of property, would be $____ per $100 of assessed value.

5. The _____ School District proposes to adopt a property tax request that will cause its tax rate to be $____ per $100 of assessed value.

6. Based on the proposed property tax request and changes in other revenue, the total operating budget of the _____ School District will exceed last year's by ____ percent.

7. The record vote of the board in passing this resolution is _____.

8. To obtain more information regarding the increase in the property tax request, citizens may contact the _____ School District at the following:
   Phone Number _____ Email Address _____

BUDGET HEARING AND RESOLUTION CHECKLIST PROCEDURES

The District shall give notice of the Budget Hearing and the Tax Request Hearing at least 4 days prior to the hearings, including the day of publication, in the newspaper of record and on the newspaper's website, if it has one. The hearing notice shall include the 10 required items as listed in Regulation 702.03R1. The hearings must be held separately from any regularly scheduled meeting. The Tax Request Hearing may be held following the Budget Hearing or on a later date. They shall not be limited by total time although time limits may be set for each speaker. Any member of the public who wishes to speak on the proposed budget statement or tax request must be allowed to address the board for a reasonable amount of time. The board must make at least three copies of the proposed budget statement available to the public and shall make a presentation outlining key provisions of the proposed budget statement, including a comparison with the prior year's budget.

If the Board seeks to set its property tax request at an amount less than or equal to the allowable growth percentage, go to item 5, if not go to item 3.

Prepare for the Joint Public Hearing by designating one representative to attend and supplying the 8 required information items to the clerk of the county in which the district's central office is located by September 5th. Wait to be notified of the date, time, and location of the Joint Public Hearing.

At the Joint Public Hearing, the presentation shall include the 7 items supplied to the county clerk including the phone number and email address for interested persons to contact the District. Any member of the public shall be allowed to speak at the Joint Public Hearing and shall be given a reasonable amount of time to do so.

The Board shall meet to approve and adopt its proposed budget. The budget resolution shall include the 7 required items of information.

The superintendent will ensure the budget is filed with and certified to the county levying board by September 30th as required with attached proof of publication and a copy of the resolution setting the property tax request shall be certified and forwarded to the county clerk by October 15th.

DETERMINING ALLOWABLE GROWTH PERCENTAGE

Under the revisions of LB 644 to Nebraska Statute 77-1601.02, and district "that seeks to increase its property tax request by more than the allowable growth percentage shall participate in a joint public hearing."

For purposes of the Property Tax Request Act:

1. Allowable growth percentage means a percentage equal to the sum of (a) two percent plus (b) the political subdivision's real growth percentage;

2. Excess value means an amount equal to the assessed value of the real property included in a tax increment financing project minus the redevelopment project valuation for such real property;

3. Property tax request means the total amount of property taxes requested to be raised for a political subdivision through the levy imposed pursuant to section 77-1601;

4. Real growth percentage means the percentage obtained by dividing (a) the political subdivision's real growth value by (b) the political subdivision's total real property valuation from the prior year;

5. Real growth value means and includes:
   a. The increase in a political subdivision's real property valuation from the prior year to the current year due to:
      1) improvements to real property as a result of new construction and additions to existing buildings,
      2) any other improvements to real property which increase the value of such property,
      3) annexation of real property by the political subdivision, and
      4) a change in the use of real property; and
   b. The annual increase in the excess value for any tax increment financing project located in the political subdivision.

6. Redevelopment project valuation has the same meaning as in section 18-2103; and

Tax increment financing project means a redevelopment project as defined in section 18-2103 that is financed through the division of taxes as provided in section 18-2147.

CONSTRUCTION PLANS AND SPECIFICATIONS

The board may engage the services of consultants or other personnel to study the needs of the school district's buildings and sites in providing the education program. The results of these services will be considered in planning the education program and in making decisions about the improvement and acquisition of additional buildings and sites.

In any construction involving architecture or engineering with a cost contemplated to exceed $~~100~~118,000, and an amount as periodically adjusted by state statute, the board shall engage an architect, a professional engineer, or a person or persons under the direct supervision of an architect or professional engineer to prepare the plans, specifications and estimates for the construction.

It shall be the responsibility of the superintendent to make a recommendation to the board regarding the need for such services and who should perform such services for the board.

Buildings considered for purchase or construction by the board or currently owned by the school district and used for the education program must meet, or upon improvement be able to meet, the specifications set by the board. The board shall make this determination.

Prior to construction or renovation of buildings and sites the board shall make a determination of the method by which it will obtain construction services. If the board elects by a seventy-five percent affirmative vote to use the Construction Management at Risk or Design-Build methods rather than the traditional Design-Bid-Build method, policies for that respective method must be established prior to selecting the construction services provider.

Prior to remodeling or other construction of buildings and sites, the board may appoint a committee of consultants, employees, citizens, or others to assist the board in developing the specifications for the new or improved buildings and sites. These specifications shall be consistent with the education program, and they shall provide the architect with the information necessary to determine what is expected from the facility. It shall be within the discretion of the board to determine whether a committee shall be appointed.

It shall be the responsibility of the superintendent to make a recommendation to the board regarding the specifications of buildings and sites.

Legal Reference: Neb. Statute 81-3445

Cross Reference: 104 Educational and Operational Planning

Approved _____ Reviewed _____ Revised _____

CONSTRUCTION PLANS AND SPECIFICATIONS

The board may engage the services of consultants or other personnel to study the needs of the school district's buildings and sites in providing the education program. The results of these services will be considered in planning the education program and in making decisions about the improvement and acquisition of additional buildings and sites.

In any construction involving architecture or engineering with a cost contemplated to exceed $118,000, and an amount as periodically adjusted by state statute, the board shall engage an architect, a professional engineer, or a person or persons under the direct supervision of an architect or professional engineer to prepare the plans, specifications and estimates for the construction.

It shall be the responsibility of the superintendent to make a recommendation to the board regarding the need for such services and who should perform such services for the board.

Buildings considered for purchase or construction by the board or currently owned by the school district and used for the education program must meet, or upon improvement be able to meet, the specifications set by the board. The board shall make this determination.

Prior to construction or renovation of buildings and sites the board shall make a determination of the method by which it will obtain construction services. If the board elects by a seventy-five percent affirmative vote to use the Construction Management at Risk or Design-Build methods rather than the traditional Design-Bid-Build method, policies for that respective method must be established prior to selecting the construction services provider.

Prior to remodeling or other construction of buildings and sites, the board may appoint a committee of consultants, employees, citizens, or others to assist the board in developing the specifications for the new or improved buildings and sites. These specifications shall be consistent with the education program, and they shall provide the architect with the information necessary to determine what is expected from the facility. It shall be within the discretion of the board to determine whether a committee shall be appointed.

It shall be the responsibility of the superintendent to make a recommendation to the board regarding the specifications of buildings and sites.

Legal Reference: Neb. Statute 81-3445

Cross Reference: 104 Educational and Operational Planning

Approved _____ Reviewed _____ Revised _____

BIDS AND AWARDS FOR CONSTRUCTION CONTRACTS

Public, competitive sealed bids are required for construction projects, including renovation and repair, with a cost exceeding $~~100~~109,000 and an amount as periodically adjusted by state statute. This does not apply to the acquisition of existing buildings, purchase of new sites or site expansions by the district. The sealed bids shall be opened in public on the date and hour as advertised.

The award of construction contracts will, generally, be made to the lowest responsible bidder. The board, in its discretion, after considering factors relating to the construction, including, but not limited to, the cost of the construction, availability of service and/or repair, completion date, and any other factors deemed relevant by the board, may choose a bid other than the lowest bid. Resident bidders of the state of Nebraska may be given preference over nonresident bidders in some instances according to state statutes. The board shall have the right to reject any or all bids, or any part of the bids, to waive informalities, and to enter into the contract or contracts deemed to be in the best interests of the school district.

It shall be the responsibility of the superintendent to make a recommendation accompanied by supportive reasoning to the board for construction contract bids.

The district will require the successful bidder to submit a performance labor and material payment bond for an amount not less than the contract price on any project with a total cost of more than ten thousand dollars.

Legal Reference: Neb. Statute 73-101 et seq.
52-118

Cross Reference: 706 Expenditures

Approved _____ Reviewed _____ Revised _____

BIDS AND AWARDS FOR CONSTRUCTION CONTRACTS

Public, competitive sealed bids are required for construction projects, including renovation and repair, with a cost exceeding $109,000 and an amount as periodically adjusted by state statute. This does not apply to the acquisition of existing buildings, purchase of new sites or site expansions by the district. The sealed bids shall be opened in public on the date and hour as advertised.

The award of construction contracts will, generally, be made to the lowest responsible bidder. The board, in its discretion, after considering factors relating to the construction, including, but not limited to, the cost of the construction, availability of service and/or repair, completion date, and any other factors deemed relevant by the board, may choose a bid other than the lowest bid. Resident bidders of the state of Nebraska may be given preference over nonresident bidders in some instances according to state statutes. The board shall have the right to reject any or all bids, or any part of the bids, to waive informalities, and to enter into the contract or contracts deemed to be in the best interests of the school district.

It shall be the responsibility of the superintendent to make a recommendation accompanied by supportive reasoning to the board for construction contract bids.

The district will require the successful bidder to submit a performance labor and material payment bond for an amount not less than the contract price on any project with a total cost of more than ten thousand dollars.

Legal Reference: Neb. Statute 73-101 et seq.
52-118

Cross Reference: 706 Expenditures

Approved _____ Reviewed _____ Revised _____

All Handbooks:

Changes: 2022-23 New and Amended Policy References

Changes to the Certified & Support Staff Handbooks

Update: Staff changes, years etc.
Update: Coaching/Sponsor lists updated
Update: TV Channels used for bad weather etc…

Page 15 Certified Handbook, Page 8 Support Staff Handbook
Remove:
- Body piercing in any location other than the ears
- Visible tattoos

Add:
-Body marking, tattoos, and piercings that substantially interfere with education or are inappropriate for a school setting.

Update: Change No Child left behind in the Staff Handbooks to ESSA (Every Student Succeeds Act)

Page. 15
Remove: Food for thought:
Building principals and staff should discuss and research student and staff uniforms. You may want to consider having a "uniform day or week" on a trial basis.

Pg. 20:
Remove: Teachers sign a job description.

Bill Comley: SES Handbook Changes

Update all dates
Update all page numbers
Update website throughout document
Update all staff information and board members
Update all times and schedules
Update and fix any clerical errors
Update lunch costs
Update birth certificate information
Update: Changes in shot requirements from the state.
Remove all references to No Child Left Behind

Heather Bebout: Rural and Dual Language Schools

Handbook changes for the Rural School Handbooks
- **Change** from 3 handbooks to one combined handbook for Dual Lang, Fishers, Richland
- All 3 schools listed on cover page

● Took title “elementary” off main page
● Adjust lunch prices - DO NOT have new price yet
● Pg #6 - Dual Lang: K-1st
● Fisher’s School: Grades K-8
● Richland School: Grades 2-8
● Pg #7 delete Fisher’s add each school
● Pg #10 delete Please call Fisher's School at 352-3700 before 8:10 if your child is absent. Change to Please call the school before 8:10 if your child is absent.
● Pg #14 - change 8:30 to 8:10
● Pg #14 - change “school official” to “a recording”
○ Please call Fisher's School at 352-3700 before 8:10 if your child is absent. If parents do not contact the school, a recording will contact you to verify the absence.
● Pg #14 - change “appropriate shoes” to “tennis shoes”
● Pg #15 - bold the statement "Students should not arrive at school before 7:45 a.m."
● Pg #15 - add “arranged by the parent or requested by the classroom teacher” and delete “or school personnel have requested them to arrive before that time”
● Pg #15 - delete item 2 under arrival and dismissal
● Pg #15 - delete item 4 under arrival and dismissal
○ Students should not arrive at school before 7:45 a.m. unless arranged by the parent or requested by the classroom teacher. The school cannot assume responsibility for children who arrive earlier. Students are tardy starting at 8:10 a.m.
○ Students are not to play on the equipment or play games while waiting to come inside.
● Pg # 25- Change students at fishers school to Schuyler Community Schools
● Pg #29 - add under item 1 “a) fashion jeans with holes/torn above the fingertips are not allowed unless leggings are worn underneath”
Pg #30 - Change Fisher’s School to the District
● Pg #35 - delete “personal stereos, cell phones, beepers, lighters, water pistols, firecrackers, laser pointers” change to “a)personal electronics b)toys”
● Pg #35 - bold “all electronic devices must be kept in their book bag and turned off at all times”
● Pg #36 - change “computer” to “device” and change
○ Policy and Rules for Acceptable Use: Delete: work computer and add device and the Network
● Pg #36 - add number 6. “no personal communication via text/email during the school day
● Pg #38 - add the policy violations for technology #4 is actually just a bullet point
● Pg #48 - delete paragraph- already listed on page 47
● Pg #53 - Change Fisher;s School to Schuyler Community Schools
○ The Board designates the following individual to serve as the District’s Title IX Coordinator and may or may not have the same person serve as Compliance Coordinator:
○ Title: _____
○ Office address: _____

○ Email: _____
○ Phone number: _____
● Pg #53 - Delete entire NCLB section
Notice Concerning Staff Qualifications
The No Child Left Behind Act of 2001 gives parents/guardians the right to get information about the professional qualifications of their child's classroom teachers. Upon request, Fisher's School will give parents/guardians the following information about their child's classroom teacher:
1. Whether the teacher has met State qualifications and licensing criteria for the grade levels and subject areas in which the teacher provides instruction.
2. Whether the teacher is teaching under an emergency or provisional teaching certificate.
3. The baccalaureate degree major of the teacher. You may also get information about other graduate certification or degrees held by the teacher, and the field of discipline of the certification or degree. We will also, upon request, tell parents/guardians whether their child is being provided services by a paraprofessional and, if so, the qualifications of the paraprofessional. The request for information should be made to an administrator in your child's school building. The information will be provided to you in a timely manner.
Finally, Schuyler Community Schools will give timely notice to you if your child has been assigned, or has been taught for four or more consecutive weeks by a teacher who does not meet the requirements of the Act.
● Pg #13 - Safe and Drug-Free Schools-- Parental Notice
○ NOTICE TO PARENTS: Pursuant to the provisions of the No Child Left Behind Act, if upon receipt of information regarding the content of safe and drug free school programs and activities other than classroom instruction a parent objects to the participation of their child in such programs and activities, the parent may notify the School District of such objection in writing. Upon the receipt of such notice the student will be withdrawn from the program or activity to which parental objection has been made
*Any place that said Fisher's School specific we changed to the school

Jesse Zavadil: SMS Recommended Handbook Changes

Pg. 11 **Add** course offering of Leadworthy
Pg. 13 **Added** line to locker regulations "Students are not allowed to store food in their lockers unless expressly given permission by a teacher or administrator."

Pg. 14 **Rewrite** of language describing Incentive day. SMS is strongly considering not giving students an entire day off of school in the next year to better reflect our commitment to attendance.
New text "Incentive Day is a reward for students that work to meet these criteria that may include an excused absence or early dismissal from school."
Pg. 20 **Added** language to describe summer academic and attendance recovery practices that have been developed by administration and MTSS leadership.

SMS Summer Attendance and Academic Recovery

Purpose

The purpose of SMS Summer Attendance and Academic recovery is to ensure that Schuyler Middle School students have an opportunity to reclaim any missed learning opportunities due to excessive absences or due to academic failure.

Qualification

1. Students that end the school year with 2 or more failing grades in Mathematics, Social Studies, English Language Arts, or Science will be required to attend.
2. Additionally any students that end the year having reached an absenteeism rate considered by the state to be excessive absenteeism will be required to attend.
3. Students that are failing 1 class in Mathematics, Social Studies, English Language Arts, or Science that have more than 20 days of absence.

Timeframe and Coursework

Students will attend Summer Recovery time Monday through Friday 8am-12pm the first full week after school has ended. Students attending SMS Summer Attendance and academic recovery will be assigned coursework through APEX learning modules and complete their coursework online. Teachers that teach the core coursework in which the student earned a failing grade will work with administration and SMS Summer Attendance staff to assign appropriate coursework that the student missed through failure or poor attendance.

Requirements for attendance and connection to Schuyler Central High School:

Students in 8th Grade that qualify for this program and do not complete the coursework or attend will have their information turned over to the High School, which will communicate their expectations before they can start 9th grade coursework. Students attending SMS Summer Attendance will be required to attend all 5 days and complete the assigned coursework. If a student does not complete their coursework or fails to attend the student will be required to finish the coursework at the beginning of the next academic school year.

Pg. 35 **Added** Reference to food in lockers language a second time under specific rule items in handbook.

"Students are not allowed to store food in their lockers unless expressly given permission by a teacher or administration"

Joey Lefdal: SCHS 2022-23 Suggested Handbook Changes.

Update all dates
Update all page numbers
Update website throughout document
Update all staff information and board members
Update all times and schedules
Update and fix any clerical errors
Update lunch costs
Update birth certificate information
Remove all references to No Child Left Behind

Pg. 6 General Information and Procedures
Remove "Students in the building before that time for various activities are expected to remain with that sponsor or teacher and/or report to the commons area until 8:00 am."
Pg. 7 Announcements
Remove "Read during LSH by the teacher."
Pg. 9 Focus
Remove: "This is a time for students to sit down with their focus teacher and review their grades, attendance, and referrals. This time is not to be treated like a study hall. Students can get extra help from their focus teacher and organize/plan their academic obligations for the next academic day. Generally, all teachers will be available to assist students during this time. With the SkyPad program there might be times when teachers ask students to view lectures or instructional videos outside of their class time, this time should be used to take care of teacher requests to access online instructional material, especially if the student does not have wireless internet access at home."
Add: "The mission of FOCUS is to create an environment where students feel a sense of belonging by creating connections with peers and their teachers while learning respect, responsibility, and work ethic. FOCUS is a time for creating a community through goal setting, competitions, and character building. FOCUS groups will meet Monday-Thursday."
Pg. 10 Emergency Conditions
Add "and posted in every classroom." to the last sentence.
Pg. 10 Campus Messenger
Add Apptegy
Pg. 11 Open Lunch
Remove
Pg. 12 New-Student Registration
Add "New students should enroll/register at the district office located at_____."
Remove "Students who enroll after the start of a quarter may be permitted to make up missed work. NOTE: Due to the nature of some courses or the amount of work to be made up, the teacher may deny permission for a student to make up missed work."
Pg. 12 Parent-Student-Teacher Conferences
Remove "Conferences will be held in the East Gym."
Pg. 12 Schedule Changes
Remove "After one week"
Add "the start of the semester"
Pg. 14 Student Assistance Team (SAT)
Remove "Certified staff may refer students in need of help including self, peers, family, or school staff. Referral forms can be obtained from the SAT team coordinator. Completed forms can be returned to any staff member. After the referral, information will be gathered to help identify the problem(s) the student is experiencing. The Student Assistance Team (SAT) will then meet to formulate an appropriate plan of action."
Add "MTSS is a multi-tiered framework which promotes school improvement through engaging, research-based academic and behavioral practices. MTSS employs a systems approach using data-driven problem solving to maximize growth for all. The three-tiered

instructional/intervention model is another critical element of MTSS implementation. In a typical system, Tier 1 includes the instruction all students get; Tier 2 includes supplemental instruction or intervention provided to students not meeting benchmarks; and Tier 3 includes intensive, small group or individual interventions for students showing significant barriers to learning the skills required for school success. It is important to consider both academic and social-emotional/behavioral instruction and interventions when examining this domain."

Pg. 14 Testing

Remove "The counselors will give test batteries to entire classes of students to measure achievement. Test results are utilized to help plan a program of studies best suited to each student. These test results become a part of a student's permanent record and will be available for student and parent review. Test dates will be announced to those students who will take the tests."

Add "Students and parents/guardians should be aware that the State and District require students to take certain standardized tests throughout the year, please view the yearly Assessment Calendar for a full list of assessments found on our website. District assessments, such as MAP testing, are used to measure student growth and programming effectiveness. State-mandated assessments, such as ACT, are used to measure student performance for school accountability. Each assessment is a unique measure, therefore it may take students differing amounts of time to complete each assessment. Similarly, the time it takes students to receive results of these assessments vary. An assessment such as MAP provides instant results to students, whereas ACT testing does not provide results for weeks. Whenever possible, students are made aware of when and where they may view their assessment results. Parents/Guardians are encouraged to cooperate in preparing students for the standardized testing, because the quality of the education the school can provide is partially dependent upon the school's ability to continue to prove its success in the state's standardized tests. Parents/Guardians can assist their students to achieve their best performance by doing the following:

1. Encourage students to work hard and study throughout the year;
2. Ensure students get a good night's sleep the night before exams;
3. Ensure students eat well the morning of the exam, particularly ensuring they eat sufficient protein;
4. Remind and emphasize to students the importance of good performance on standardized testing;
5. Ensure students are on time and prepared for tests, with appropriate materials;
6. Teach students the importance of honesty and ethics during the performance of these and other tests;
7. Encourage students to relax on testing day.

Pg. 14 Passes

Add "E-Hallpass" and **remove** pink pass

Pg. 14 Social Functions

Add: "and complete all appropriate forms." to the first sentence.

Pg. 15 Student Performance Goals

Remove: "When students follow the student performance goals, they should not receive consequences of low or failing grades, problem solving conferences, detentions, and

suspensions."
Add: "Students will be most successful in class if they follow these student performance goals."
Pg. 20 Loss of Credit due to Truant Behavior
Add: "Any student who misses 10% or more of the days scheduled will fall under "chronic absenteeism. This encompasses all absences excused or unexcused, but not school related absences. If a student misses more than 10% of the school year, credits could be removed. The attendance coordinator will put in place a plan for credit recovery which may include summer school, Saturday School, or Friday intervention.
Pg. 34 SCHS's Guidance Center
Remove: "The mission of the Schuyler Central High School Guidance Center is to provide a structural comprehensive program that is preventive and proactive in nature and focuses on each student's potential for growth within the context of his or her individual, family, and multicultural perspective. The SCHS Guidance Center will be staffed with a certified, professional guidance counselor who will assist students, parents, school staff, and outside agencies. Our goal at SCHS, through the Center, is to provide a "one-stop'' comprehensive resource to help students develop and acquire study skills, academic abilities, core knowledge, and positive attitudes necessary to plan for their future.
● Process of Guidance Center
- If a student displays insubordinate behavior (fails to comply to teacher directive, the teacher will call the office and send the student to the office/guidance center.
- Counselors will meet the student in the office & go to the guidance center.
- The student will immediately process with the staff member on the behavior root causes.
- Once the student is prepared to enter back into the classroom, the staff member will call the teacher and let the teacher discuss their transition back to class.
- Once the student is back at the classroom, the staff member will step into the class, while the teacher and student have a quick re-entry conference."
Add: "COUNSELING Counseling services are available in the counseling office to help students in course planning, college selection, career and vocational choice, scholarships and financial aid, study habits, personal problems, or school problems."
Pg. 34 Academic eligibility
Add: "The first day of the week and has until Wednesday at 9:00AM to get their grades passing. The eligibility report will be rerun on Wednesday to determine eligibility.
Pg. 35 Academic letters
Remove: Seniors will receive their academic letter at academic awards night and underclassmen will receive their academic letter after school starts in the fall at a regularly scheduled board of education meeting.
Add: All students will receive their academic letter at academic awards night.

Travis Steinhoff: Recommended Activity Handbook Changes

Page#1:

Cheerleading: The purpose of the Schuyler Central High School cheerleading squad is to promote school spirit in all athletic activities and other designated events. Members of the squad enthusiastically support

the school, the administration, faculty, and sponsors of organizations, the community, and all pertinent school policies. **Cheerleaders will be required to have a physical and take a concussion tests.**

Page #2:

Dance Team: The purpose of the Dance Team is to provide entertainment for audiences at selected pep rallies and home athletic contests, to encourage school spirit, to promote physical fitness, to acquire perfection in performance, and to have fun working together as a group. **Dancers will be required to have a physical and take a concussion tests.**

Page #2

Remove: Culture Club is the study of foreign countries and their languages, customs and societal contributions. The members have meetings, field trips and host speakers.

Replace with: Culture Club is an organization of students interested in community service, cultural exploration and recreation. The members have meetings, field trips, and organize the Red Cross blood drives.

Pg. 3- Academic Eligibility session will be replaced with the changes made to the student handbook.
Academic eligibility: The Nebraska School Activities Association has established a number of rules governing eligibility for high school students participating in any interscholastic competition that falls under the authority of the NSAA. The school's main goal is to teach students and to facilitate their movement toward high school graduation. The following academic eligibility rule has been added to the existing NSAA eligibility requirements, and applies to all Schuyler Central High School extra and co-curricular activities:

> Student grades will be collected on a weekly basis throughout the school year. Any student failing one class is considered in warning status. Any student failing two classes when the report is published is considered to be demonstrating less than acceptable academic performance and will forfeit all public representation of Schuyler Central High School until the student is no longer failing two classes on the weekly failing grade report. Part-time students, in addition to meeting the qualifications noted above, must be passing each of their classes to retain academic eligibility. Any student who is ineligible due to excessive failing grades will not be permitted to travel with a school team or other organization.

The green section above will be replaced with the academic eligibility section from the SCHS student handbook.

Pg. 11
Senior Boy Athlete of the Year:
All senior boys athletes who have lettered their senior year and have not served an alcohol/tobacco/drug/crime suspension their senior year are eligible for this award. The award will be selected by the following criteria:

1. Most athletic letters won over their high school career
2. If a tie exists we will use the following to break the tie
    . Most State Medals
    a. Most District Medals
    b. Most Conference Medals
    c. Highest GPA
    d. If tie still exists it will be awarded to all athletes tied

Please update and return this report along with the dues check!

Co Dist No 19-0123-000

School Name SCHUYLER COMMUNITY SCHOOLS

Address 1

Address 2 120 W 20TH ST

City SCHUYLER **Postal Code** 68661

School Phone Number (402) 352-3527

School Fax Number (402) 352-5552

First Name	Last Name	Job Title	E-mail Address
Dan	Hoesing	Supt or ESU Administrator	dan.hoesing@schuylercommunityschools.org
Amy	Johnson	Sec. Counselor	amy.johnson@schuylercommunityschools.org
Katherine	Bertrand	Sec. Counselor	katherine.bertrand@schuylercommunityschools.org
Jodie	Sams	Principal	jodie.sams@schuylercommunityschools.org
Cara	Neesen	Principal	cara.neesen@schuylercommunityschools.org
Bill	Comley	Principal	bill.comley@schuylercommunityschools.org
Heather	Bebout	Principal	heather.bebout@schuylercommunityschools.org
Joseph	Lefdal	Principal	joey.lefdal@schuylercommunityschools.org
Andy	Banahan	Principal	andy.banahan@schuylercommunityschools.org
Jesse	Zavadil	Principal	jesse.zavadil@schuylercommunityschools.org
Richard	Brabec	Bd. President	rich_brabec@cargill.com
Chuck	Misek	Bd. Member	Does not use email
Nina	Lanuza	Bd. Member	nina.lanuza@schuylercommunityschools.org
Guadalupe	Marino	Bd. Member	guadalupe.marino@schuylercommunityschools.org
Renee	Saver	Bd. Member	Renee.Saver@alegent.org
Brian	Vavricek	Bd. Member	bvaricek@hotmail.com

Nebraska Rural Community Schools Association

Invoice

Nebraska Rural Community Schools Association
455 S.11th St, Ste B
Lincoln, NE 68508

Invoice #:	Mem 166
Date:	7/1/2022

Bill To:

SCHUYLER COMMUNITY SCHOOLS
120 W 20TH ST
SCHUYLER NE 68661

For: NRCSA Membership Dues

Description		Amount
2022-23 NRCSA Membership Dues		*$850.00*
	Invoice Total	*$850.00*

Make all checks payable to **NRCSA**

If you have any questions concerning this invoice, contact Jeff Bundy at (402) 202-6028
or e-mail:jbundy@nrcsa.net

--YOUR ANNUAL MEMBERSHIP PROVIDES SUPPORT FOR --

Nebraska Rural Community Schools Association

STATE LEGISLATIVE ADVOCACY NRCSA is active in representing rural public schools in the Unicameral. The Executive Director is the main spokesperson for NRCSA, but is also represented by the lobbying firm of Nowka and Edwards. NRCSA's Legislative Committee includes 20 Superintendents from member schools and helps to direct the legislative efforts of the organization.	**RURAL ADVOCACY** NRCSA is the only organization that speaks solely on behalf of public rural schools in the State of Nebraska. Other groups do a great job of representing their members, but at times cannot take a stand as they represent both very large and smaller districts. NRCSA is not necessarily tied down along those lines.	**SUPERINTENDENT SEARCHES** NRCSA's Superintendent Search Service is conducted by veteran Superintendents whose professional lives were involved in rural education in Nebraska. The service is available to all Nebraska school districts, with member districts paying a lower rate than non-member districts. A professional cost effective proposal and fee structure is available upon request.
PLANNING WORKSHOPS The NRCSA Planning Support Service is an elective service that assists districts in planning and goal-setting. The service is conducted by veteran Superintendents whose professional lives were involved in rural education in Nebraska.	**NATIONAL ADVOCACY** NRCSA is a member of the National Rural Education Advocacy Consortium (NREAC), which represents the interests of rural public schools in national forums where education issues are decided.	**LEGISLATIVE FORUM** During each legislative session NRCSA offers a forum for Board members and administrators. The forum provides the opportunity to hear from Senators as to what is happening in the Unicameral, as well as to provide input to Senators. The forum is held in Lincoln.
COMMUNICATIONS NRCSA provides regular updates from the Executive Director to member schools. A more in-depth update is provided to all members just prior to monthly Board of Education meetings. The NRCSA web-page is www.nrcsa.net. NRCSA also has a social media presence on Twitter (@NRCSA1980) and on Facebook (www.facebook.com/nrcsahome).	**SPRING CONFERENCE** NRCSA offers an annual conference in Kearney in March. The conference targets issues and interests of rural schools. An opportunity is created to network with other rural school districts and to interact directly with policymakers and NRCSA leaders.	**GARY FISHER FINE ARTS SCHOLARSHIPS** NRCSA awards two $2,000 scholarships to high school seniors from NRCSA-member schools who are entering college with the plan to major in a fine arts field.
DISTRICT MEETINGS Each fall NRCSA conducts a meeting in each of the six membership districts. These meetings provide an opportunity for rural schools to connect with NRCSA leadership on a face-to-face basis.	**US BANK ONE CARD PROGRAM** NRCSA has partnered with US Bank to provide this unique purchase card program for school districts. Individual school districts decide which staff members receive purchase cards. The district has control over where purchases can be made and for what amounts. This can be especially helpful when sending sponsors out with student groups.	**NRCSA AWARDS** NRCSA annually recognizes individuals who are outstanding at serving member districts. At the Spring Conference each year NRCSA recognizes an Outstanding Elementary Teacher, Secondary Teacher, Classified Staff Member, ESU Staff Member, Music Teacher, Principal, Board of Education Member, and Superintendent/ESU Administrator.
NRCSA EXECUTIVE BOARD The 10-member Executive Board provides leadership and direction for the organization. Each of the six NRCSA districts is represented by at least one Superintendent from a district within the district.	**NRCSA SCHOLARSHIPS** NRCSA annually awards 14 $2,000 scholarships to high school seniors from NRCSA-member schools who are entering college with the goal of becoming school teachers.	**EXCESS EQUIPMENT CLEARINGHOUSE** A free service to member districts and ESUs is the opportunity to post items for sale to all other members. Items such as vehicles, scoreboards, weight equiqment, and text books have been posted on behalf of members.
NEBRASKANS UNITED NRCSA is a strong member of this group which includes most education and ag-related organizations in the State. The purpose is to work to provide property tax relief, as well as to protect and promote funding to public education.	**CORONAVIRUS ISSUES** Over 100 NRCSA member Superintendents and ESU Administrators worked together to produce NRCSA's Reopening Document to help districts develop their own plans for reopening school in the fall. Over 70 rural educators worked together to develop Remote Learning Assistance sites for teachers and administrators.	**LEADERSHIP OPPORTUNITIES** Each year there are over 70 leadership positions on the Executive Committee or other NRCSA committees that provide opportunities for member Superintendents.
EDUCATION ASSOCIATIONS COALITION NRCSA is an active member of this group that is comprised of all of the major education associations in the state. The purpose of the group is to work together on legislative issues facing public education.	**NATIONAL RURAL EDUCATION ASSOCIATION** NRCSA is a strong member of the NREA. The NREA provides leadership on issues facing rural education on the national level. Dr. Jon Habben, former NRCSA Executive Director of NRCSA, has served as the President of NREA the past two years.	**RURAL TEACHER SHORTAGE** NRCSA has started a Rural Teacher Committee that was established to find ways to address the shortage of teachers in rural schools. Twelve member Superintendents work with representatives from Chadron State College, Wayne State College, and Peru State College in this work.

NREA Discounted Membership *(Through NRCSA)*

2022-23 Membership Form

Instructions:

*Complete this form if your superintendent or district wants to become a member of the National Rural Education Association (NREA). NRCSA as a state affiliate of the NREA, is able to offer members a twenty-five (25%) discount on membership to the **NREA**. Please complete the form entirely, and submit to the NRCSA office via, mail, e-mail, or fax.*

School District Name:

Address:

City: **St:** NE **Postal Code:**

Phone Number: **Fax Number:**

Administrator Name:

Administrator e-mail:

Type of Membership: Discounted Individual Membership ($75.00)

There are two different membership options. The discounted individual membership allows one (1) person to join the NREA at a cost of $75.00. The discounted school district membership allows a maximum of 7 people (board members or other staff) to join the NREA at a cost of $300.00.

Contact 1 Name:	**Title:**	**e-mail:**
Contact 2 Name:	**Title:**	**e-mail:**
Contact 3 Name:	**Title:**	**e-mail:**
Contact 4 Name:	**Title:**	**e-mail:**
Contact 5 Name:	**Title:**	**e-mail:**
Contact 6 Name:	**Title:**	**e-mail:**
Contact 7 Name:	**Title:**	**e-mail:**

Please include a SEPARATE check for the membership fees payable to the NREA.
Send dues and registration form to:

NRCSA
455 S. 11th St, Suite B
Lincoln, NE 68508

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

July 6, 2021

To the School Board of
Schuyler Community Schools
District No. 123, Colfax County

And

Dr. Dan Hoesing, Superintendent
Schuyler Community Schools

We are pleased to confirm our understanding of the services we are to provide to the Schuyler Community Schools, for the year ended August 31, 2021. We will audit the financial statements of the governmental activities, and each major fund, and the aggregate remaining fund information, including the notes to the financial statements, which collectively comprise the financial statements, of Schuyler Community Schools, as of and for the year ended August 31, 2021.

We have also been engaged to report on supplementary information other than RSI (Required Supplementary Information) that accompanies Schuyler Community Schools' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare 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, and we will provide an opinion on it in relation to the financial statements as a whole, in our report combined with our auditor's report on the financial statements:

1. Schedule of Expenditures of Federal Awards.
2. Combining Schedule of Assets and Fund Balance – Modified Cash Basis.
3. Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance – Modified Cash Basis.
4. Management Discussion and Analysis

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

1. Budgetary Comparison Schedules.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance; and the guide to auditing and reporting for Nebraska School Districts issued by the Nebraska Department of Education, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Education of Schuyler Community Schools. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgement prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards.* In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of assets, and direct confirmation of certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by general accepted auditing standards.

Audit Procedures – Internal Controls

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards.*

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards,* and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Schuyler Community Schools' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the

objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards.*

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Schuyler Community Schools' major programs. The purpose of these procedures will be to express an opinion on Schuyler Community Schools' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Schuyler Community Schools in conformity with the modified cash basis of accounting and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the modified cash basis of accounting; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for including all informative disclosures that are appropriate for the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information

that we may request for the purpose of the audit, and (4) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the School District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on September 30, 2021.

With regard to using auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to Schuyler Community Schools; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Pekny & Associates, CPA's, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulatory agencies providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Pekny & Associates, CPA's, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by regulatory agencies. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in early September and to issue our reports no later than November 5, 2020, the Nebraska School District audit deadline. Jack Pekny is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs except that we agree that our gross fee will not exceed $18,000**.** Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit (i.e. the inclusion of component units and extra Covid-19 paperwork). If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Any additional services performed, that are not included in the above quotation, such as the submission of the audit to the Municipal Securities Rulemaking Board (MSRB), assisting with the preparation of the Annual Financial Report (AFR), and the Agreed Upon Procedure for ADA/ADM Compliance Reporting, will be billed separately.

We appreciate the opportunity to be of service to Schuyler Community Schools, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC

RESPONSE:
This letter correctly sets forth the understanding of Schuyler Community Schools.

Management Signature: _____

Title: _____

Date: _____

Governance Signature: _____

Title: _____

Date: _____

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

July 8, 2022

To the School Board of
Schuyler Community Schools
District No. 123, Colfax County

And

Dr. Dan Hoesing, Superintendent
Schuyler Community Schools

We are pleased to confirm our understanding of the services we are to provide for Schuyler Community Schools, District No. 123, Colfax County, for the year ended August 31, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and each major fund, including the disclosures, which collectively comprise the basic financial statements, of Schuyler Community Schools, as of and for the year ended August 31, 2022.

We have also been engaged to report on supplementary information other than required supplementary information (RSI) that accompanies Schuyler Community Schools' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare 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, and we will provide an opinion on it in relation to the financial statements as a whole, in our report combined with a auditor's report on the financial statements:

1. Schedule of Expenditures of Federal Awards.
2. Combining Schedule of Assets and Fund Balance – Modified Cash Basis.
3. Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance – Modified Cash Basis.
4. Management Discussion and Analysis

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

1. Budgetary Comparison Schedules.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are from material misstatement, whether due to fraud or error, and issue an auditor's report that concludes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards for financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance; and the guide to auditing and reporting for Nebraska School Districts issued by the Nebraska Department of Education, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial statements nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards.* In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the

appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of certain other assets by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Audit Procedures – Internal Controls

We will obtain an understanding of the District and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards.*

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Schuyler Community Schools' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards.*

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance

requirements that could have a direct and material effect on each of Schuyler Community Schools' major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Schuyler Community Schools' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Schuyler Community Schools in conformity with the modified cash basis of accounting and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the modified cash basis of accounting; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for including all informative disclosures that are appropriate for the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis of accounting differs from GAAP, (2) informative disclosures similar to those required by GAAP, and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the generally and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on September 20, 2022.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any

presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the website with the original document.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to Schuyler Community Schools; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Pekny & Associates, CPA's, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulatory agencies providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Pekny & Associates, CPA's, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by regulatory agencies. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jack Pekny is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in mid-September and to issue our reports no later than November 5, 2022, the Nebraska School District audit deadline.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs except that we agree that our gross fee will not exceed $19,600. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit (i.e. the inclusion of component units). If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Any additional services performed, that are not included in the above quotation, such as the submission of the audit to the federal audit clearing house, assisting with the preparation of the Annual Financial Report (AFR), and the Agreed Upon Procedures for ADA/ADM compliance reporting and the District's allocation of expenses to the appropriate school district/building level, will be billed separately.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Education of Schuyler Community Schools. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from the engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Schuyler Community Schools and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC

RESPONSE:
This letter correctly sets forth the understanding of Schuyler Community Schools.

Management Signature: _____

Title: _____

Date: _____

Governance Signature: _____

Title: _____

Date: _____

Subject: Fwd: Resignation
From: Heather Bebout <heather.bebout@schuylercommunityschools.org>
Date: 6/29/2022, 1:53 PM
To: Shelley Friesz <shelley.friesz@schuylercommunityschools.org>, Penny Janousek <penny.janousek@schuylercommunityschools.org>

---------- Forwarded message ---------
From: **Megan Harris** <megan.harris@schuylercommunityschools.org>
Date: Wed, Jun 22, 2022 at 11:40 AM
Subject: Resignation
To: Heather Bebout <heather.bebout@schuylercommunityschools.org>

Hi Heather,

I am sad to be sending you this email, however I had no choice but to look for a better paying job. I excepted a position at CHI Hospital in Schuyler with higher pay. I will be starting there July 11 and not returning back to school. Thank you so much for the opportunity and I truly enjoyed it. Fishers is an amazing place and I will truly miss it.

Thanks again,
Megan Kracl

--

Heather Bebout

Fisher's/Richland Principal
Afterschool Program Director
Communication-Include-Achiever-Arranger-Harmony
A: 120 W 20th St, Schuyler, NE 68661
M: 402-309-0810
W: https://www.schuylercommunityschools.org/
E: heather.bebout@schuylercommunityschools.org

Fisher's Richland **Warrior Academy**

We must be the change we wish to see in the world - Mahatma Gandhi

I, Irma Torres, have to resign from my position as Kitchen employee as of June 20, 2022.

Irma Torres

Subject: Fwd: Update
From: Heather Bebout <heather.bebout@schuylercommunityschools.org>
Date: 6/29/2022, 1:53 PM
To: Shelley Friesz <shelley.friesz@schuylercommunityschools.org>, Penny Janousek <penny.janousek@schuylercommunityschools.org>

---------- Forwarded message ---------
From: **Jared Barrera** <jared.barrera@schuylercommunityschools.org>
Date: Sat, Jun 25, 2022 at 12:43 AM
Subject: Update
To: Heather Bebout <heather.bebout@schuylercommunityschools.org>

Good morning Heather I wanted to talk yesterday but I completely forgot. It pains me to say it but I will not be moving forward with the hiring process. I truly thank you for pushing me, for guiding and helping me through this process. I truly hope to be able to come back and be part of your team soon. I hope you understand that I am not taking this decision because of a toxic environment or lack of interest. We both know that this process has been tricky and what I wish to have right now is job security. I know this will be an inconvenience to you and your team and I do truly apologize for that. Thank you for being so welcoming and making me feel valued and appreciated. I will miss the kids so much, my amazing colleagues and yourself. Thank you for this opportunity that you granted me.

--

Heather Bebout

Fisher's/Richland Principal
Afterschool Program Director
Communication-Include-Achiever-Arranger-Harmony
A: 120 W 20th St, Schuyler, NE 68661
M: 402-309-0810
W: https://www.schuylercommunityschools.org/
E: heather.bebout@schuylercommunityschools.org

Fisher's Richland **Warrior Academy**

We must be the change we wish to see in the world - Mahatma Gandhi

Sheila Hoppe

2919 33rd St., Columbus, NE 68601
Phone: 402-910-0555 - Email: shoppe3400@yahoo.com

June 13, 2022

SCS Administration and School Board
Schuyler Community Schools
120 W. 20th St.
Schuyler, NE 68661

Dear SCS Administration and Schuyler School Board Members,

I am writing to notify you that I will be resigning from my position as a teacher and coach with Schuyler Community Schools, effective immediately.

I greatly appreciate the opportunities that the Schuyler schools and community have provided me over the past 19 years, as well as all the professional guidance and support that has allowed me to grow within this role. Although I will sincerely miss this position, the students, my colleagues, and this school community, I have found a new position which allows me to use my education background and leadership skills at a higher level, as this has been a goal of mine. I feel this is the right time to move onto new challenges and opportunities. I wish you and Schuyler Community Schools all the success in the future.

If I can be of any assistance during this transition, I'd be happy to help.

Sincerely,

Sheila M Hoppe

Sheila Hoppe

7/11/2022						
TRANSFERS WITHIN THE DISTRICT						
Last Name	**First Name**	**Transferring School Year**	**Date Transfer Requested**	**Grade Entering**	**SCS Resident School Building**	**SCS Transfering to Building**
OPTIONS OUT / IN Last Name	**First Name**	**Option School Year**	**Date Transfer Requested**	**Grade Entering**	**Resident District**	**Option district**
Divis	Brady	2022/23	6/28/2022	2nd	SCS/Richland	Columbus
CANCELED OPTIONS						
Last Name	**First Name**	**Option School Year**	**Date canceled**		**Resident District**	**Option district**
Windedahl	**Brenna**		**5/14/2022**		SCHS	**David City**
Palmer	Tatum		5/31/2022		SCS/SCHS	David City
Bachmann	Adeleigh	2019/20	5/31/2022		SCS/SCHS	FREMONT
Gustafson	Cullan	2018/2019	6/29/2022		Columbus Public	SCS/SES
Denker	Caden P	2015/2016	3/11/2015	5	SCS/Bellwood	David City Public
Denker	Cohen C.	2015/2016	3/11/2015	2	SCS/Bellwood	David City Public

James B. Gessford
Daniel F. Kaplan
Gregory H. Perry
Joseph F. Bachmann*
R. J. Shortridge*
Joshua J. Schauer*
Derek A. Aldridge**
Justin J. Knight***
Charles Kaplan
Haleigh B. Carlson
Daniel K. Kaplan
Sara J. Tonjes

PERRY LAW FIRM
PERRY, GUTHERY, HAASE & GESSFORD, P.C., L.L.O.

Of Counsel
Thomas M. Haase
Rex R. Schultze

*Also admitted in Iowa
** Also admitted in Kansas
***Also admitted in Colorado

Ernest B. Perry (1876-1962)
Arthur E. Perry (1910-1982)
R.R. Perry (1917-1999)
Edwin C. Perry (1931-2012)

UNITED STATES SUPREME COURT UPDATE: COACHING PRAYER CASE

Yesterday, the United State Supreme Court issued its highly anticipated opinion in *Kennedy v. Bremerton School District*. This memo addresses the Court's opinion and next steps for Nebraska schools.

Q: What was this case about?

The underlying facts of this case have been hotly contested since the underlying lawsuit was originally filed in 2016. The majority's version of the facts (the set of facts that determined the outcome) are generally as follows: Before and after football games, the head coach (Kennedy) knelt and prayed on the 50-yard line. Coach Kennedy prayed like this for seven years without complaint, until an opposing coach complimented a school administrator about Coach Kennedy's prayer routine. After learning of this, the district investigated Coach Kennedy's praying habits and concluded that Coach Kennedy's silent prayers could be "perceived" as the school "endorsing" religion, so he needed to stop his prayers at games.[1] Coach Kennedy subsequently continued his prayers, anyway, and generated significant media and community attention.

Q. How did the coach's employment with the school end?

After the football season, the district did not renew Coach Kennedy's coaching contract. The school issued a formal letter to Kennedy to make clear that his coaching duties were being terminated solely because of the "perceived risk of constitutional liability" under the First Amendment for his "religious conduct" during football games. In other words, the school made clear to Coach Kennedy that his employment ended because the district did not want to appear to endorse Coach Kennedy's religious practices.[2]

[1] The opinion does not address how or why the district was apparently unaware that Coach Kennedy prayed for seven years without any issue. However, this fact significantly undercut the school's contention (that the dissent accepted) that Coach Kennedy's prayers were disruptive. This is a good reminder to schools to be mindful of employee discipline for conduct that has occurred for years without any concerns.

[2] In hindsight, the school should have handled this letter much differently, since the majority's opinion consistently points to that letter as the key piece of evidence of the school's sole reason for terminating Kennedy's employment. It is not clear why the school did not include other reasons for the non-renewal of Kennedy's employment, such as insubordination. Alternatively, the district could have issued its non-renewal letter without giving a specific reason. Yet, perhaps for political or PR reasons, the district decided to issue a formal letter citing only the perception of religious endorsement as the basis for his termination.

Q. Why did the Supreme Court take this case?

As mentioned above, the underlying district court case was filed in 2016. The case made its way to the Ninth Circuit Court of Appeals twice and, after six years, the Supreme Court took the case to address continued uncertainty and confusion regarding the First Amendment rights of public employees. Under the Supreme Court's most recent case (*Garcetti,* 2006), the High Court held that public employees have no First Amendment rights when they speak "pursuant to their official duties." The *Kennedy* case allowed the current justices to expand on *Garcetti's* decision and clarify when a government employee speaks pursuant to their official duties under the First Amendment.

Q. How did the Court decide the case?

The Supreme Court was clearly bothered by the district's decision to fire Coach Kennedy "solely" on the basis that a reasonable observer may view the district as endorsing his religion. In particular, the Court emphasized that, during the times of silent prayer before and after games, coaches were free to make personal calls, visit with friends and family, make dinner reservations, or attend to other personal matters. Thus, during this "lull" in their coaching duties, coaches could attend to any personal business they wished. But the only coach who was disciplined for engaging in personal business was Kennedy, and Kennedy was only punished because he chose to pray.[3] As a result, the Court reasoned that the school district unconstitutionally infringed on Kennedy's First Amendment rights when it fired him from praying during private, non-duty time. Indeed, the Court concluded that speech during this "down time" before and after games constituted private speech and not government speech, since coaches could (essentially) do whatever they wanted during this "lull." In addition, the school district evidently offered no evidence that Kennedy's prayers were within the scope of his duties as a coach. Nor did the evidence show that any student felt coerced or compelled to pray with Coach Kennedy. Instead, the evidence showed that the school fired Kennedy solely because he was praying during time when he was not on-duty.

Q. Why did the dissenting justices disagree?

As previously mentioned, the facts of this case have been in dispute for years. The dissenting justices accepted a different version of events that portrayed Kennedy as someone who intentionally caused disruption and chaos at football games and promoted himself in an unprofessional and insubordinate manner. The dissenting justices would have upheld the coach's termination based on that misconduct. However, the dissenting opinion did not specifically address the school's letter to Kennedy asserting that his employment terminated to avoid the appearance of endorsing religion.

---

[3] The non-renewal letter to the coach did not mention failure to supervise students. Nor were any other coaches punished for failing to supervise students. These facts doomed the school's argument that Kennedy was, in fact, "on duty" before and after games. Nebraska schools may need to communicate expectations to coaches more clearly if they expect coaches to be "on duty" at certain times before and/or after games.

Q. What are the key takeaways from the opinion?

The news headlines about this case seem to greatly exaggerate the Court's holding. In the end, the Court's holding is much narrower than many anticipated. A concise summary of the Court's holding is that public employees cannot be punished solely for non-disruptive, religious conduct when they are not speaking as a public employee or are otherwise on duty.

For instance, in Nebraska, a teacher is entitled to an uninterrupted 30-minute lunch break. Neb. Rev. Stat. 79-8,107. The *Kennedy* case makes clear that a school cannot permissibly terminate a teacher for praying during their lunch break, since the teacher is on their break and not engaged in official job duties at that time. Similarly, if a teacher bowed their head and silently prayed before a lunch in the lunchroom, the *Kennedy* case holds that the school cannot fire that teacher on that basis alone.

Of particular note, the Court made clear that the case did not involve any evidence that students were coerced or pressured into praying, nor were any of Coach Kennedy's prayers offered when he was "on duty" as a public employee. The Court left open the school's ability to restrict prayer when the prayer would conflict with their job duties or while "on duty."

As a result, this opinion may not have significant changes for Nebraska schools. Some school employees may now seek to begin praying at school, and they may do so as long as it does not create a disruption and they are not speaking as a school employee. There will inevitably be situations where these lines are blurry, but the *Kennedy* case provides fairly helpful framework in analyzing when a public employee speaks privately v. publicly.

Further, the *Kennedy* case is a good reminder that public schools cannot "ban" all religious speech or activities in school to avoid the appearance of endorsing or supporting any religion. Public schools are required to treat religious conduct and expressions like other private expressions or speech. The *Kennedy* case makes clear that, in most cases, targeting or censoring only religious speech amounts to a violation of the First Amendment.

Q. What are the immediate steps a Nebraska school should take to ensure compliance with this new opinion?

Over the summer, schools should take three steps to implement the *Kennedy* opinion during the 2022-2023 school year.

First, schools should review their board policies on religious activity or expression to determine if any policy prohibits non-disruptive, private prayers during breaks, down time, and so forth. Any policy that conflicts with the *Kennedy* decision will need to be revised before the start of the school year.

Second, schools should similarly review their employee handbooks for any restrictions or rules on religious expression or activities during the workday.

Finally, schools should communicate with their building-level administrators the outcome of the *Kennedy* opinion to ensure that staff are not subjected to rules that misunderstand or misapply the *Kennedy* decision.

From: **Dan Hoesing** dan.hoesing@schuylercommunityschools.org
Subject: Fwd: June Legal Updates - Praying Coach Case; Title IX; LB 644 and SpEd Procedures
Date: June 28, 2022 at 10:22 PM
To: Jim Luebbe jluebbe@nasbonline.org

DH

Sent from my iPhone

Begin forwarded message:

> **From:** Justin Knight <jknight@perrylawfirm.com>
> **Date:** June 28, 2022 at 4:54:14 PM CDT
> **To:** Justin Knight <jknight@perrylawfirm.com>
> **Subject: June Legal Updates - Praying Coach Case; Title IX; LB 644 and SpEd Procedures**
>
> Just in time for the end of June, below are several timely legal updates for your review. Please let us know if you have any questions and have a great 4th of July weekend!
>
> **1. Supreme Court Case - Praying Coach**
>
> Yesterday, the United States Supreme Court issued its opinion in the coach's prayer case. Attached is a memo outlining the decision. Despite the media headlines, the opinion is fairly nuanced and narrow in its holding. Please take a look and let us know what you think and if you have any questions as you prepare for the 2022-2023 school year.
>
> **2. New, Proposed Title IX Regulations**
>
> Last Thursday, the U.S. Department of Education released its proposed revisions to the Title IX regulations. You can view the proposed regulations (700+ pages) here. You can also view the summary of proposed changes here and here.
>
> After sifting through the 700+ pages, most of the revisions appear to be focused on procedural changes to the Title IX investigation/process. With that being said, there are several areas of the proposed revisions that you may want to be aware of if you receive questions or concerns from parents, board members, etc.
>
> First, the proposed regulations expand protections for LGBTQI+ students. However, the regulations themselves do not expand on what these increased protections would include. The Department specifically mentioned that it will "engage in a separate rulemaking to address Title IX's application to the context of athletics and, in particular, what criteria recipients may be permitted to use to establish students' eligibility to participate on a particular male or female athletic team." We will keep an eye out for that separate rulemaking process.
>
> Next, despite some media portrayals, the proposed revisions themselves do not include any requirement that students be allowed to use the restroom or locker room of their choice. The courts continue to address these legal arguments regarding the restroom/locker room questions.
>
> Finally, and perhaps most importantly, these are proposed regulations that must follow the lengthy rule-making process. It is possible that the proposed regulations will be further revised before going into effect. And it is similarly possible that a court (or the 2024 presidential election) will halt the implementation of these changes entirely. As a result, we wanted you to be aware that these proposed changes are undergoing review, and we will continue to monitor them, but there is nothing that needs to change or happen at this time.
>
> **3. LB 644 New Updates**
>
> As schools continue to prepare for the joint tax hearing this fall, we continue to gain new information about what this process will look like. A couple of new pieces of information that you may (or may not) already be aware of:
>
> - There will be a new tab on the auditor's budget document to calculate the allowable growth percentage and related requirements.
> - A school district will only have one certified allowable growth percentage to represent total growth across all counties. Districts will land in multiple counties will need to make sure that they take this into consideration.
>
> We continue to strongly encourage schools to work with their counties over the summer to plan for this joint hearing to avoid any last-minute confusion or delays.
>
> **4. Special Education Procedures**
>
> Last fall, NDE issued guidance that mentioned special education procedures for schools. We are working on a template for each school to insert their procedures. Stay tuned for that template, and please let us know if you have any questions in the meantime.
>
> Justin
>
> Justin Knight
> O: (402) 476-9200 (8-5) I M: (402) 570-9472 (any time)
> Perry, Guthery, Haase & Gessford, P.C., L.L.O.
> 233 South 13th Street, Suite 1400, Lincoln, NE 68508
> jknight@perrylawfirm.com



Memo on Kenne...ion.pdf

NASB Monthly Update for Board Meeting Agenda Item

July 2022

Coming Soon: July Agenda Video Update

http://members.nasbonline.org/index.php/news-resources/videos

While you're there … WATCH: Don't Ever Stop

Latest 'Board Notes' – Monthly Newsletters

(www.NASBonline.org - News & Resources - Board Notes)

- *Legislative Lunches & Coffee with Candidates*
- *School Leaders & Law, Golf & The Arch*
- *Communicating Expectations with Board Candidates*
- *Leadership at the Local Level*
- *NASB Communicating with Sen. Fischer RE: USDA*
- *Congrats to the Class of 2022!*
- *Your NASB Board of Directors & Staff*
- *Your 2022 NASB Affiliates*
- *... And Much More!*

"NASB Update – Annual Board Calendar Summary"

View the full detailed calendar at: http://members.nasbonline.org/index.php/resources

(www.NASBonline.org – Board Leadership – Resources)

As a board, some items you should doing, or have on the monthly agenda include:

MISSION, VISION & GOALS

- Strategic Plan Update; District Goals Update

POLICY GOVERNANCE

- Student Fees Policy. On or before August 1, every school board is required to hold a public hearing proposing a student fee policy. In the meeting, the board shall review the amount of money collected from student fees (per policy) the prior year. They shall then propose and adopt the upcoming school year policy and publish in the student handbook. The written Meal Charge Policy and guidelines shall be in place and ready to be communicated to staff and households. § 79-2,134: Student Conduct. On or before August 1, each year, all school boards shall annually review in collaboration with the county attorney of

the county in which the principal office of the school district is located the rules and standards concerning student conduct adopted by the school board. § 79-262

ACCOUNTABILITY & STUDENT ACHIEVEMENT

- Review Summer School Program [Content of report: staff, # students served, purpose and value, etc.]: Review the Alternative Education Program [Content of report: staff, # students served, curriculum, etc.]: Review Multi-Cultural Education Program: Apply for Distance Education Incentives. On or before August 1, School districts and educational service units shall apply for Distance Education Incentives (through 2020) § 79-1337: Students receiving instruction in another district; contracts authorized. On or before August 15, if the school district is contracting with a neighboring district(s) for instruction of all or any part of pupils residing in the district, written contracts shall be filed in the office of the superintendent of the primary high school district. § 79-598

ADVOCACY

- Deadline for District Legislative Proposals to NASB is July 1, 2022

DISTRICT/ESU RESOURCES (BUDGET)

- Conduct a Public Hearing on the Proposed Budget Statement. §13-506 The hearing shall be held separately from any regularly scheduled meeting and shall not be limited by time. *Please reference the statute to review the complete text and requirements: Budget Authority and Allowable Reserve Percentage Certification §79-1023

BOARD/SUPERINTENDENT RELATIONS

- Superintendent Pay Transparency Act. On or before August 1, file with NDE a copy of approved contracts or any amendments, for superintendent/ESU administrator services. § 79-2403

REPORTS

- Board Committees; Superintendent; Administrators.

BOARD LEADERSHIP DEVELOPMENT

- Review and discuss Board Governance Standard V. Advocacy: NASB Board Member Candidate Webinar (*Election year.): NASB New Member Orientation (New Superintendents, Board President, District Administrative Assistant): NASB Legislation Committee Meeting: Review NASB Board Awards of Achievement Points (July 31st deadline for updating points earned.)

NASB's Video Resources:

http://members.nasbonline.org/index.php/news-resources/videos

(www.NASBonline.org – News & Resources – Videos)

Legal Resources, NASB's Live & Learn Series, Member Zoom's, Q&A's with the Governor and Commissioner Blomstedt, EHA Updates, Advocacy breakdowns, Monthly Board Agendas, and MUCH more!

Networking & Events … Register Now

http://members.nasbonline.org/index.php/events

(www.NASBonline.org – Events)

All Dates & Locations Tentative & Subject to Change

2022 NASB Board Candidate Webinars
~~Tuesday, June 7 - 7:00 to 8:30 PM CT~~
~~Thursday, June 9 - 12:00 to 1:30 PM CT~~
~~Wednesday, June 15 - 12:00 to 1:30 PM CT~~
Wednesday, July 13 - 7:00 to 8:30 PM CT
Wednesday, September 14 - 7:00 to 8:30 PM CT
Wednesday, October 5 - 12:00 to 1:30 PM CT

NASB's New Superintendent Orientation
July 20 – Lincoln

Area Membership Meetings
August 23 – Nebraska City
August 24 - Fremont
August 29 - Gering
August 30 - Valentine
August 31 - Norfolk
September 1 - La Vista
September 7 - York
September 20 – North Platte
September 21 – Kearney

Annual Sparq Date Solutions Tailgate
September 17 – Lincoln

Facilities & Construction Workshop
September 22 – Kearney

NASB Member Virtuals

http://members.nasbonline.org/index.php/nasb-member-virtuals
(www.NASBonline.org – Events – NASB Member Virtuals)

- **Previous Member Virtuals Available to Watch Include:**
  - 2022 Legislative Recap & Look Ahead
  - NASB Member Virtual with UNMC
  - Tough Times & Tough Meetings: The Board's Role in Navigating Hot Button Issues
  - NASB Member Virtual w/ UNMC – Back to School Guidance, Decoupling, Infection Rates Among Children, Myths, & Q&A
  - NASB Member Virtual w/ NDE – The Local Board's Role in ESSER Investments
  - NASB Member Virtua w/ Commissioner Blomstedt & Dr. Jeffrey Gold of UNMC
  - NASB Member Virtual w/ Bryce Wilson of NDE – Cares Act Funds Q&A for School Boards
  - And More …

Advocacy/2021-22 Legislative Session

http://members.nasbonline.org/index.php/government-relations

(www.NASBonline.org – Government Relations)

The 2022 legislative session began Wednesday, January 5 and wrapped up April 20. Keep tabs with all things pertinent to your school at NASB's Govt Relations pages and the links below!

WATCH: Sine Die - Legislative Wrap-Up 2022

NASB Legislative Notes – 4/26/22

NASB Call for Legislative Proposals – Due July 1
http://www.nasbonline.org/registrations/ProposedResolution.aspx

---

Follow NASB on twitter at www.twitter.com/NASBonline using the hashtag #liveNASB
and on Facebook at www.facebook.com/NASBonline
Watch all of the NASB videos at http://members.nasbonline.org/index.php/news-resources/videos
(www.NASBonline.org – News & Resources – Videos)

To see a quick glimpse at the various items the NASB is involved in, check out pages 10 & 11 each month in the ***Board Notes newsletter*** for "This Month In …" To access the latest newsletter, click here:
http://members.nasbonline.org/index.php/news-resources/board-notes
(www.NASBonline.org - News & Resources - Board Notes)