Schuyler Community Schools
Board of Education Regular Meeting
Monday, November 9, 2015 6:30 PM
Schuyler Central High School Music Room
120 W. 20th St.
Schuyler, NE 68661-2400

I. Call Meeting to Order
Discussion: Meeting was called to order by President Brabec. Board members present were Misek, Vavricek, Brabec, Hild,and Semerad; Cerny was absent. Others present were Principals Grammer, Comley, and Burton; Assistant Principal Kovar, Director of Curriculum Gibbons and Superintendent Hoesing. Also present was Student Council Representative Cameron Harding.

I.A. Pledge of Allegiance
Discussion: Notice of this meeting was given in advance according to State Law 84-1411 and was declared to be in open session. All those present participated in the 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
Discussion: FFA members attended the National Convention in KY last week. At the Student Council Convention held last week, SCHS had the largest student representation with two students, Jessica Valora and Jesica Hernndez being elected as District Student Council Co-Presidents.

IV. Action Items

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

IV.A.1. Consider, discuss, and take action to approve 2016-17 Memorandum of Understanding with Schuyler Lumber Company, Inc.
Discussion: The City of Schuyler will support the cost of the house construction being built by the SCHS Construction Class up to $75,000. The house being constructed in the 15-16 school year has already been sold.

IV.A.2. Consider, discuss, and take action to approve the 2014-15 District Audit and Annual Financial Reports.

Discussion: The Finance Committee met with Pekny & Associates on November 9 to review the 14-15 Annual Financial Reports and the Audit Report. Dr. Hoesing summarized the budgeted funds vs. actual profit/loss. One area of deficiency was found in how a worksheet was compiled. The 15-16 proposed budget was already sent to the auditors for review before next year's audit.

V. Discussion Items and Reports

V.A. Principals Reports

Discussion: The After-School program has 225 participants with 15-20 new students beginning week. SES Assistant Principal Kovar complimented all who have helped him transition into his new position. A group of administrators and teachers attended a conference the week of November 2 which concentrated on making the culture of school a safe place where students can become more engaged. The program's impact will be monitored for six months. Veteran's Day programs will be held at Fishers #24 and Richland School.

V.B. Directors Reports

Discussion: All school buildings in the district each received a $300 donation from Colfax County ARC to purchase instructional materials to use for students. In addition, we also received an additional $500.00 to put into a Team Sped Activity Fund. The SCHS Fall Sports awards program will be held on Tuesday, November 10 at 7:00 PM. Tentative dates for the Winter Awards is March 7th and for the Spring Awards is May 9th. The State of the Schools Report was recently released. The district been in "Needs Improvement" the last two years but this year we are classified as "Not Met" this year because one level is not in the "Needs Improvement" category.

V.C. Superintendent's Report

Discussion: The staff Strategic Planning workshop will be on Wednesday, November 25th from 8:00 to 12:00 at SCHS.

V.D. Board Member/Committee Reports

Discussion: The SCS Foundation received a donation of $226,000 for a scholarship endowment. More details will be disclosed in the future after definite plans are made on how the endowment will be disbursed.

VI. Correspondence Items

VII. Adjournment

Board of Education Regular Meeting
November 09, 2015 6:30 PM
Schuyler Central High School Media Center

I. Call Meeting to Order	Rich
A. Pledge of Allegiance	Rich
B. Declaration of Open Meeting	Rich
II. Approval of Consent Agenda	
A. Agenda	
B. Minutes	
C. Acceptance of Claims	
1. Bills of $5,000 or more	
D. Financial	
E. Other Listed Reports	
III. Public Forum - We ask that all presentation be limited in their length.	
A. Recognition of visitors and guests	Rich
B. Other topics (limited to 5 minutes - subject to guidelines of the Board Participation Policy)	
C. Student Representative's Report	Rosbin Ravanales
IV. Action Items	
A. Budget, finance, negotiations, and personnel	Chuck Misek, Rich Brabec, Brian Vavricek
1. Consider, discuss, and take action to approve 2016-17 Memorandum of Understanding with Schuyler Lumber Company, Inc.	Chuck Misek, Rich Brabec, Brian Vavricek
2. Consider, discuss, and take action to approve the 2014-15 District Audit and Annual Financial Reports.	Chuck Misek, Rich Brabec, Brian Vavricek
V. Discussion Items and Reports	
A. Principals Reports	Building Principals
B. Directors Reports	Directors
C. Superintendent's Report	Dan
D. Board Member/Committee Reports	Board Members
VI. Correspondence Items	
VII. Adjournment	

Board of Education Regular Meeting
October 12, 2015 6:30 PM
Schuyler Central High School Media Center

Attendance Taken at 6:30 PM:

Present Board Members:
Richard Brabec
Eric Cerny
Holly Hild
Chuck Misek
Brian Vavricek

Absent Board Members:
Virginia Semerad

I. Call Meeting to Order

Discussion:
Meeting called to order by President Brabec; board members present were Cerny, Misek, Brabec, Vavricek, and Hild; Semerad was absent. Also present were Superintendent Hoesing, Prinicpals Comley, Grammer, Burton, and Reinsch, Directors Gibbons and Vrba, and Student Council Representative, Cameron Harding.

I.A. Pledge of Allegiance

Discussion:
All present participated in the Pledge of Allegiance.

I.B. Declaration of Open Meeting

Discussion:
President Brabec read the SCS Vision Statement and declared that the meeting had been preceded by advance notice and was hereby declared to be in open session.

II. Approval of Consent Agenda

Discussion:
Superintendent Hoesing passed out copies of budget comparisons; 14/15 vs. 15/16, including the General Fund, Expenditures, Revenues, Bond Funds and Depreciation Funds.

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

5 Yeas - 0 Nays.

Richard Brabec	Yes
Eric Cerny	Yes
Holly Hild	Yes
Chuck Misek	Yes
Virginia Semerad	Absent
Brian Vavricek	Yes

II.A. Agenda
II.B. Minutes
II.C. Acceptance of Claims
II.C.1. Bills of $5,000 or more

II.D. Financial
II.E. Other Listed Reports

III. Public Forum - We ask that all presentation be limited in their length.
III.A. Recognition of visitors and guests
III.B. Other topics (limited to 5 minutes - subject to guidelines of the Board Participation Policy)
III.C. Student Representative's Report

Discussion:
The report included the upcoming Tech Fair on October 13 for SCHS students. Superintendent Hoesing also invited the Board members to take part in the presentations on October 13 and 14.

IV. Action Items
IV.A. Budget, finance, negotiations, and personnel
IV.A.1. Consider, discuss, and take action to approve SEA request to be recognized as the sole bargaining agent for 2017-18 non-supervisory certificated staff master agreement.

Motion Passed: Motion to approve SEA as the sole bargaining agent for 2017-18 certificated staff master contract. passed with a motion by Eric Cerny and a second by Brian Vavricek.

5 Yeas - 0 Nays.

Richard Brabec	Yes
Eric Cerny	Yes
Holly Hild	Yes
Chuck Misek	Yes
Virginia Semerad	Absent
Brian Vavricek	Yes

IV.A.2. Consider, discuss, and take action to approve staff resignation.

Discussion:
Mrs. Wright is limited to working twenty hours per week as a Para Educator at Fishers #24 so will resign that position which will allow more hours to act as a substitute teacher.

Motion Passed: Motion to accept Julie Wright's resignation as a part-time para-educator. passed with a motion by Holly Hild and a second by Richard Brabec.

5 Yeas - 0 Nays.

Richard Brabec	Yes
Eric Cerny	Yes
Holly Hild	Yes
Chuck Misek	Yes
Virginia Semerad	Absent
Brian Vavricek	Yes

IV.A.3. Consider, discuss, and take action to approve new hire recommendation.

Motion Passed: Motion to hire Vicky Borman for the part-time para-educator position at Fisher's. passed with a motion by Richard Brabec and a second by Eric Cerny.

5 Yeas - 0 Nays.

Richard Brabec	Yes
Eric Cerny	Yes
Holly Hild	Yes
Chuck Misek	Yes
Virginia Semerad	Absent
Brian Vavricek	Yes

IV.A.4. Consider, discuss, and take action to set the date for the initial negotiations meeting with SEA for the 2016-17 Master Contract.

Motion Passed: Motion to set the initial negotiations meeting for Monday, October 19th at 6:30 PM. passed with a motion by Brian Vavricek and a second by Holly Hild.

5 Yeas - 0 Nays.

Richard Brabec	Yes
Eric Cerny	Yes
Holly Hild	Yes
Chuck Misek	Yes
Virginia Semerad	Absent
Brian Vavricek	Yes

V. Discussion Items and Reports
V.A. Discuss extension of the Teacher's Early Retirement Policy.

Discussion:
This is the last year of the Early Retirement Incentive Program. The program was adopted from 2009-2010 to 2015-2016. The Policy Committee and Finance Committee will meet to discuss extending, changing or not renewing the policy. If renewed, the policy would take effect in 2016-2017. The question was asked if this policy is accomplishing the goal for which is was set?
V.B. Principals Reports

Discussion:
All goals of the Six Pence Grant are being met with the exception of well-baby checks and immunizations. Discussion is taking place with CHI Health to promote these two areas. An assembly was held at SCHS on October 12 to promote the Tech Fair. Sidnee Pavel, the in-house Truancy Officer for grades 6-12, is having a positive effect on students with attendance and tardy issues. Students from SMS are excited about becoming more active in the community as well as at school. YFC presented an assembly on anti-bullying at SCHS and SMS.
V.C. Directors Reports

Discussion:
Ten teachers attended the Special Education meeting on September 29th.
This year's Fall Activity night will be November 10th at 7:00 P.M. in the East Gym. The recognitions will be in football, volleyball, softball, cross country and girls golf. This is a benefit to the students as they receive immediate kudos for their efforts and it gives coaches/sponsors the ability to congratulate their students in a timely manner. The English/Language Arts Assessment will now be given over three sessions. A new testing item is called Text Dependent Analysis. The Text Dependent Analysis question will be on this

year's assessment for grades 5-8 and 11. It will be on next year's assessment for 3rd and 4th grades. The After-School Program now has enough staff to allow 232 participants. A supper is served to K-2 students at 4:00 PM and to grade 3-5 students at 4:30 PM.

V.D. Superintendent's Report

Discussion:
The Tech Fair is to be held October 14 and 15. Thank you to the Technology staff Jeff Droge, Jeff Duranski, Dan Rinkol, Kady Arps, and Kim Powell for their work in organizing this event, and to the staff members who will be presenting at the conference. The Tech Fair is to be held in conjunction with Parent-Teacher Conferences. The Community Resource Center has moved to downtown Schuyler. To promote increased interest, meetings have been held with the Department of Labor to increase programs the center will offer to clients. Board members are reminded of the "Meet, Greet, and Eat" at the Schuyler Senior Center on November 25th. SCHS is in early discussions with Central Community College to offer a Pathways Program, which offers certificates in skilled trades.

V.E. Board Member/Committee Reports

Discussion:
The insurance certificate was received for the new Recreation Center. All playground equipment that was on SMS property has been removed to make way for construction.

VI. Correspondence Items

Discussion:
Correspondence was received from Tom and Linda Hagewood, Mel and Joyce Baumert, and the Stephen Grammer family.

VII. Adjournment

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

5 Yeas - 0 Nays.

Richard Brabec	Yes
Eric Cerny	Yes
Holly Hild	Yes
Chuck Misek	Yes
Virginia Semerad	Absent
Brian Vavricek	Yes

Board of Education Regular Meeting
October 12, 2015
Schuyler Central High School Media Center

Meeting called to order by President Brabec; board members present were Cerny, Misek, Brabec, Vavricek, and Hild; Semerad was absent. Also present were Superintendent Hoesing, Prinicpals Comley, Grammer, Burton, and Reinsch, Directors Gibbons and Vrba, and Student Council Representative, Cameron Harding.
All present participated in the Pledge of Allegiance. President Brabec read the SCS Vision Statement and declared that the meeting had been preceded by advance notice and was hereby declared to be in open session.

Motion to approve the consent agenda passed with a motion by Hild and a second by Cerny.
Superintendent Hoesing passed out copies of budget comparisons; 14/15 vs. 15/16, including the General Fund, Expenditures, Revenues, Bond Funds and Depreciation Funds.

Budget, Negotiations, & Personnel -
Motion to approve SEA as the sole bargaining agent for 2017-18 certificated staff master contract. passed with a motion by Cerny and a second by Vavricek.

Motion to accept Julie Wright's resignation as a part-time Para-educator passed with a motion by Hild and a second by Brabec.
Mrs. Wright is limited to working twenty hours per week, as a Para Educator at Fishers #24 so will resign that position which will allow more hours to act as a substitute teacher.

Motion to hire Vicky Borman for the part-time Para-educator position at Fishers #24 passed with a motion by Brabec and a second by Cerny.

Motion to set the initial negotiations meeting for Monday, October 19th at 6:30 PM. passed with a motion by Vavricek and a second by Hild.

Reports
Student Representative - The report included the upcoming Tech Fair on October 13 for SCHS students. Superintendent Hoesing also invited the Board members to take part in the presentations on October 13 and 14.

Teacher's Early Retirement Policy - This is the last year of the Early Retirement Incentive Program. The program was adopted from 2009-2010 to 2015-2016. The Policy Committee and Finance Committee will meet to discuss extending, changing or not renewing the policy. If renewed, the policy would take effect in 2016-2017. The question was asked if this policy is accomplishing the goal for which is was set?

Principals - All goals of the Six Pence Grant are being met with the exception of well-baby checks and immunizations. Discussion is taking place with CHI Health to promote these two areas. An assembly was held at SCHS on October 12 to promote the Tech Fair. Sidnee Pavel, the in-house Truancy Officer for grades 6-12, is having a positive effect on students with attendance and tardy issues. Students from SMS are excited about becoming more active in the community as well as

at school. YFC presented an assembly on anti-bullying at SCHS and SMS.

Directors - Ten teachers attended the Special Education meeting on September 29th. This year's Fall Activity night will be November 10th at 7:00 P.M. in the East Gym. The recognitions will be in football, volleyball, softball, cross country and girls golf. This is a benefit to the students as they receive immediate kudos for their efforts and it gives coaches/sponsors the ability to congratulate their students in a timely manner. The English/Language Arts Assessment will now be given over three sessions. A new testing item is called Text Dependent Analysis. The Text Dependent Analysis question will be on this year's assessment for grades 5-8 and 11. It will be on next year's assessment for 3rd and 4th grades. The After-School Program now has enough staff to allow 232 participants. A supper is served to K-2 students at 4:00 PM and to grade 3-5 students at 4:30 PM.

Superintendent - The Tech Fair is to be held October 14 and 15. Thank you to the Technology staff Jeff Droge, Jeff Duranski, Dan Rinkol, Kady Arps, and Kim Powell for their work in organizing this event, and to the staff members who will be presenting at the conference. The Tech Fair is to be held in conjunction with Parent-Teacher Conferences. The Community Resource Center has moved to downtown Schuyler. To promote increased interest, meetings have been held with the Department of Labor to increase programs the center will offer to clients. Board members are reminded of the "Meet, Greet, and Eat" at the Schuyler Senior Center on November 25th. SCHS is in early discussions with Central Community College to offer a Pathways Program, which offers certificates in skilled trades.

Committees - The insurance certificate was received for the new Recreation Center. All playground equipment that was on SMS property has been removed to make way for construction.

Correspondence - Correspondence was received from Tom and Linda Hagewood, Mel and Joyce Baumert, and the Stephen Grammer family.

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

Respectfully Submitted,
Cathie Marking
Recording Secretary

SCHUYLER COMMUNITY SCHOOLS
MONTHLY DISBURSEMENT REPORT
For the month of November 2015

GENERAL FUND

Check #	Date	Vendor	Description	Amount
00034324	11/9/2015	AED Brands	aed pads	48.95
00034325	11/9/2015	Aegis Therapies	PT services	4034.96
00034326	11/9/2015	Agri-City Insurance Agency LLC	ins premium	3373.00
00034327	11/9/2015	SYNCB/AMAZON	books	497.21
00034328	11/9/2015	Martha Arroyo	translation at PT	112.50
00034329	11/9/2015	B&h Photo-Video Remittance Processing Ctr	STIVE equip	195.02
00034330	11/9/2015	Bailey Ag Supply	supplies	70.40
00034331	11/9/2015	BOMGAARS	supplies	433.86
00034332	11/9/2015	Jessica Carrillo	translating	29.25
00034333	11/9/2015	CCS Presentation Systems	smart notebook 3 vol	123.00
00034334	11/9/2015	Cenex Fleetcard	gas	800.76
00034335	11/9/2015	CenturyLink	telephone	1652.80
00034336	11/9/2015	Central Nebraska Rehab Services	OT services	7892.00
00034337	11/9/2015	Central Nebraska Community Services, Inc	pre school billing	39616.04
00034338	11/9/2015	Lois Cockson	403b Roth deduction reimbursed	47.15
00034339	11/9/2015	Columbus Steel	steel	598.08
00034340	11/9/2015	Community Internet Systems	internet	209.85
00034341	11/9/2015	Continuum Retail Energy Services, LLC	natural gas	1178.31
00034342	11/9/2015	Cornhusker Public Power District	electrictiy	877.49
00034343	11/9/2015	Yuridia Cortez	translating	50.00
00034344	11/9/2015	D & K Products	weed killer	214.00
00034345	11/9/2015	David City Public School	SPED services	3391.16
00034346	11/9/2015	Davidson Titles Inc	books	198.14
00034347	11/9/2015	Department Of Utilities	electricty/water/sewer	21858.27
00034348	11/9/2015	Kara Dinslage	mileage	172.50
00034349	11/9/2015	Discovery Education	Digital services training	30000.00
00034350	11/9/2015	DJ Software Specialties	license renewal	1550.00
00034351	11/9/2015	Drain Surgeon Inc	clean sewer	405.00
00034352	11/9/2015	Eakes Office Products Center	furniture	1787.85
00034353	11/9/2015	Electrical Engineering & Equipment Co	supplies	2028.46
00034354	11/9/2015	Elkhorn Valley School	Vocal clinic	65.00
00034355	11/9/2015	Isabel Encarnacion	interpreting	29.25
00034356	11/9/2015	ESU #6	booklet	10.00
00034357	11/9/2015	Educational Service Unit #7	Sept services	52359.01
00034363	11/9/2015	First Book	books	158.35
00034364	11/9/2015	Fitness Finders	supplies	202.76
00034365	11/9/2015	FP Mailing Solutions	meter	126.00
00034366	11/9/2015	Fremont Sanitation	service	789.59
00034367	11/9/2015	Fremont Winnelson Co	supplies	911.67
00034368	11/9/2015	Angelica Frias	Interpreting	29.25
00034369	11/9/2015	Frontier	telephone	74.89
00034370	11/9/2015	Hamption	rooms for six pence wksp	396.00
00034371	11/9/2015	Hodge Products Inc	locks & keys	331.22
00034372	11/9/2015	Holiday Express	room	95.95
00034373	11/9/2015	Hometown Leasing	copiers	797.90
00034374	11/9/2015	Craig Horejsi	mowing services	1440.00
00034375	11/9/2015	J & B Auto Parts	supplies	339.40
00034376	11/9/2015	Jackson Services Inc	supplies	1148.08
00034377	11/9/2015	John Deere Lanscapes, LLC	parts	313.59
00034378	11/9/2015	Johnstone Supply	belt & motor	193.23
00034379	11/9/2015	J W Pepper & Sons Inc.	music	695.83
00034380	11/9/2015	Allen Klug	mileage	260.00
00034381	11/9/2015	Nathan Kutalu	interpreting	29.25
00034382	11/9/2015	Learning Sciences International	school leadership for results	992.64
00034383	11/9/2015	Luis O Lucar	video meetings	405.00
00034384	11/9/2015	Marriott	NASES training	149.00
00034385	11/9/2015	Matheson Trigas	supplies	220.81
00034386	11/9/2015	Deann McGeorge	health checks	96.00
00034387	11/9/2015	Paulina Medina	interpreting	29.25
00034388	11/9/2015	Meyer Laboratory, Inc	supplies	245.77
00034389	11/9/2015	Midwest Education Grants	grant services	3538.25
00034390	11/9/2015	Midwest Storage Company	storage unit	400.00
00034391	11/9/2015	Nebr Assoc Of School Boards	registrations	805.00
00034392	11/9/2015	Nasco	supplies	74.81
00034393	11/9/2015	Nebraska Department of Education	ELA mtg reg	126.00

Check #	Date	Vendor	Description	Amount
00034394	11/9/2015	Nebraska Chapter ACI	Registration	150.00
00034395	11/9/2015	Nebraska Link Holding LLC	ethernet	56.92
00034396	11/9/2015	Nebraska Public Health Environmental Laborato	water samples	570.00
00034397	11/9/2015	Robyn Wilcox - NSCA Treasurer	registration	300.00
00034398	11/9/2015	Omaha World-herald	subscription	243.00
00034399	11/9/2015	One Source	background checks	30.00
00034400	11/9/2015	Omaha Public Power District	electricty	350.32
00034401	11/9/2015	Ashley Osorio	interpreting	29.25
00034402	11/9/2015	Parkview One Stop	gas	316.68
00034403	11/9/2015	Pearson Education	books	339.71
00034404	11/9/2015	Perry, Guthery, Hasse & Gessford, P.C., L.L.O	legal services	700.00
00034405	11/9/2015	Qc Supply, Llc	supplies	202.28
00034406	11/9/2015	Rasmussen Mechanical Services	boiler inspection	1986.00
00034407	11/9/2015	Rumps Furnace & Hardware Inc	roofing materials	631.72
00034408	11/9/2015	Saint Benedict Center	rent & services	148.00
00034409	11/9/2015	Andy Sanabria	mileage	325.00
00034410	11/9/2015	School Check IN	software	600.00
00034411	11/9/2015	Schuyler Coop Association	gas & fuel	2654.33
00034412	11/9/2015	Schuyler Lumber Company, Inc.	supplies	655.13
00034413	11/9/2015	Schuyler Sun	subscription	43.20
00034414	11/9/2015	SCS ACTIVITY FUND	flags	476.00
00034415	11/9/2015	SCS Lunch Program	parent teacher conferences	175.00
00034416	11/9/2015	Staples Advantage	supplies	171.66
00034417	11/9/2015	Sweetwater	cable	484.98
00034418	11/9/2015	The Band Room	flags	837.28
00034419	11/9/2015	The Reading Warehouse	books	35.95
00034420	11/9/2015	The Thompson Co	ASP food	10189.00
00034421	11/9/2015	The Thompson Co	snacks	656.32
00034422	11/9/2015	Trend Enterprises, Inc	supplies	17.22
00034423	11/9/2015	Truck Center Companies	brake repair	1609.90
00034424	11/9/2015	Vala's Pumpkin Patch	field trip	52.50
00034425	11/9/2015	Verizon Wireless	cell phones	509.44
00034426	11/9/2015	VISA	Six pence/ASP/gen fund	805.67
00034427	11/9/2015	VISA	travel expenses	2300.93
00034428	11/9/2015	VISA	Ne Music Ed assc	100.00
00034429	11/9/2015	VISA	SIG grant	25.00
00034430	11/9/2015	Visa	tech	461.85
00034431	11/9/2015	WageWorks	fees	340.00
00034432	11/9/2015	Wal-mart	tech fair supplies	808.49
00034433	11/9/2015	Wards Natural Science	supplies	63.96
2016-014	11/9/2015	Paola Acosta	mileage	33.93
2016-015	11/9/2015	Ethan Hutton	supplies	25.58
2016-016	11/9/2015	Vanesa Munoz	mileage for Oct	47.15
2016-017	11/9/2015	Amanda O'Malley	mileage	44.85
2016-018	11/9/2015	Neyra Vazquez	Van License renewal	7.69
00034434	11/9/2015	Caseys General Stores, Inc	gas	129.26
00034435	11/9/2015	CHI Health	driver's screening	3471.00
00034436	11/9/2015	Columbus Telegram	board mtg	180.01
00034437	11/9/2015	Culligan Water Conditioning	water	74.10
00034438	11/9/2015	Didier Grocery	food for projects & six pence	155.06
00034439	11/9/2015	Jacquie Theilen	choreography	700.00
00034440	11/9/2015	The Thompson Co	food for asp	1473.32
TOTAL GENERAL FUND DISBURSEMENTS				**228119.40**
STUDENT FEE FUND				
00000303	11/9/2015	Dietze Music House, Inc.	recorders	360.00
00000304	11/9/2015	Mark R Oliva	repairs	283.87
TOTAL STUDENT FEE FUND				**643.87**
COOPERATIVE FUND				
00003005	11/9/2015	CenturyLink	telephone at resource office	129.99
00003006	11/9/2015	Homestead Bank	Nov rent	450.00
00003007	11/9/2015	LMF Janitorial	janitorial services	180.00
TOTAL COOPERATIVE FUND				**759.99**

SCHUYLER COMMUNITY SCHOOLS
MONTHLY DISBURSEMENT REPORT
For the month of November 2015

GENERAL FUND

Check #	Date	Vendor	Description	Amount
00034336	11/9/2015	Central Nebraska Rehab Services	OT services	7892.00
00034420	11/9/2015	The Thompson Co	ASP food	10189.00
00034347	11/9/2015	Department Of Utilities	electricty/water/sewer	21858.27
00034349	11/9/2015	Discovery Education	Digital services training	30000.00
00034337	11/9/2015	Central Nebraska Community Services, Inc	pre school billing	39616.04
00034357	11/9/2015	Educational Service Unit #7	Sept services	52359.01
TOTAL GENERAL FUND DISBURSEMENTS				**161914.32**

Current Cash Balance Report

ALL Data

Date: 10/01/2015 thru 10/31/2015

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
A ACADEMIC					
1100 CONSORTIUM PAYROLL	232.84	0.00	0.00	0.00	232.84
1200 DISTANCE LEARNING	0.00	0.00	0.00	0.00	0.00
1500 ARC EQUIP SPEC.ED.	0.00	0.00	0.00	0.00	0.00
A ACADEMIC Totals:	232.84	0.00	0.00	0.00	232.84
B ATHLETIC					
2100 BASKETBALL B	140.96	0.00	0.00	0.00	140.96
2150 BASKETBALL G	0.00	0.00	0.00	0.00	0.00
2200 CROSS COUNTRY B & G	202.12	0.00	255.60	0.00	-53.48
2250 CROSS COUNTRY	0.00	0.00	0.00	0.00	0.00
2300 FOOTBALL	-2,984.38	0.00	2,231.00	0.00	-5,215.38
2350 GOLF B	287.16	0.00	0.00	0.00	287.16
2375 GOLF G	243.50	0.00	316.00	0.00	-72.50
2400 SOFTBALL	348.55	0.00	-110.00	0.00	458.55
2450 SOCCER B	0.00	0.00	0.00	0.00	0.00
2500 SOCCER G	-150.93	0.00	0.00	0.00	-150.93
2600 TRACK	0.00	0.00	0.00	0.00	0.00
2650 TRACK G	0.00	0.00	0.00	0.00	0.00
2700 VOLLEYBALL	-1,777.24	0.00	1,155.00	0.00	-2,932.24
2750 WRESTLING	0.00	0.00	180.00	0.00	-180.00
2755 WEIGHT ROOM EQUIPMENT	343.01	0.00	0.00	0.00	343.01
2800 SMS ATHLETICS	2,403.59	916.00	370.00	0.00	2,949.59
2850 LAUNDRY	0.00	0.00	0.00	0.00	0.00
2900 GENERAL	50,923.15	9,075.27	360.02	0.00	59,638.40
2950 MEDICAL	1,100.00	0.00	0.00	0.00	1,100.00
2970 BOOSTER CLUB DONATION	-2,472.22	108.62	108.62	0.00	-2,472.22
2975 AYSO DONATION	0.00	0.00	0.00	0.00	0.00
B ATHLETIC Totals:	48,607.27	10,099.89	4,866.24	0.00	53,840.92
C DISTRICT					
3100 ADULT EDUCATION	2,455.84	0.00	0.00	0.00	2,455.84
3110 COLLEGE CREDIT	0.00	0.00	0.00	0.00	0.00
3200 GENERAL	6,136.09	630.23	2,166.22	-6.60	4,593.50
3300 FINES	829.67	0.00	0.00	0.00	829.67
3400 HIGH SCHOOL--- BOOK FINES	4,024.16	0.00	0.00	0.00	4,024.16
C DISTRICT Totals:	13,445.76	630.23	2,166.22	-6.60	11,903.17
D DEPARTMENTS					
4000 BAND	3,455.65	1,432.00	750.00	0.00	4,137.65
4025 Musical	5,902.96	0.00	0.00	0.00	5,902.96
4050 VOCAL	181.40	0.00	0.00	0.00	181.40
D DEPARTMENTS Totals:	9,540.01	1,432.00	750.00	0.00	10,222.01
E UNIFORMS & EQUIPMENT					
4500 BAND (UNIFORM DEP)	828.18	0.00	0.00	0.00	828.18
4550 CHEERLEADER UNIFORM	0.00	0.00	0.00	0.00	0.00
4600 DANCE TEAM UNIFORM	0.00	0.00	0.00	0.00	0.00
4650 FLAG CORPS	0.00	0.00	0.00	0.00	0.00
4700 INSTRUMENT RENTAL	0.00	0.00	0.00	0.00	0.00
4750 BAND PARENTS	0.00	0.00	0.00	0.00	0.00
4770 AMBASSADORS	1,839.30	0.00	0.00	0.00	1,839.30
E UNIFORMS & EQUIPMENT Totals:	2,667.48	0.00	0.00	0.00	2,667.48
F CLUBS ORGANIZATIONS					
5000 ART	1,279.92	0.00	0.00	0.00	1,279.92
5005 ATHS	573.39	0.00	0.00	0.00	573.39
5050 CHEERLEADERS	3,651.30	125.00	2,319.58	-64.60	1,392.12

Current Cash Balance Report

ALL Data

Date: 10/01/2015 thru 10/31/2015

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
5100 DRAMATICS, SPEECH	0.00	0.00	0.00	0.00	0.00
5105 One Act	-74.14	1,799.33	964.90	0.00	760.29
5125 NEWSPAPER	0.00	0.00	0.00	0.00	0.00
5150 DANCE TEAM	1,665.87	211.39	0.00	64.60	1,941.86
5175 EMERGENCY RESPNSE TEAM	138.77	0.00	0.00	0.00	138.77
5200 FFA	5,500.24	1,820.00	1,004.98	0.00	6,315.26
5250 FCCLA	1,833.65	1,865.00	158.00	0.00	3,540.65
5300 CULTURAL UNITY	766.83	200.00	0.00	0.00	966.83
5350 NATIONAL HONOR SOCIETY	941.86	135.00	0.00	264.72	1,341.58
5400 S-CLUB	322.73	0.00	0.00	0.00	322.73
5405 SPIRIT CLUB	113.33	139.85	55.16	0.00	198.02
5425 WARRIORS STAND FOR THE SILENT	118.42	75.10	0.00	0.00	193.52
5450 SADD	0.00	0.00	0.00	0.00	0.00
5500 SCIENCE & mATH cLUB	4,731.44	167.00	70.00	0.00	4,828.44
5510 SCIENCE TRIP	31.26	0.00	0.00	0.00	31.26
5515 MONSANTO SCIENCE	0.00	0.00	0.00	0.00	0.00
5525 SCIENCE FAIR	663.22	603.00	494.25	0.00	771.97
5550 STUDENT COUNCIL	11,602.37	1,798.00	6,359.89	0.00	7,040.48
5575 504 R ACTIVITY FUND	319.22	0.00	0.00	0.00	319.22
5600 RICHLAND ACTIVITY FUND	3,066.16	0.00	1,086.66	0.00	1,979.50
5610 FISHER 24 ACTIVITY FUND	2,545.64	0.00	326.00	0.00	2,219.64
5620 SCHUYLER ELEMENTARY SCHOOL	1,595.26	64.42	0.00	0.00	1,659.68
5621 SES FELICIATIONS	398.50	640.00	0.00	0.00	1,038.50
5622 SES FIELD DAY	7,380.40	0.00	0.00	0.00	7,380.40
5623 SES Vocal Music Club	484.65	0.00	0.00	0.00	484.65
5624 SES LIBRARY	1,266.65	0.00	0.00	0.00	1,266.65
5625 SES FIRST GRADE	0.00	0.00	0.00	0.00	0.00
5626 SECOND GRADE	0.00	470.00	117.00	0.00	353.00
5627 THIRD GRADE	0.00	1,130.00	0.00	0.00	1,130.00
5628 FOURTH GRADE	0.00	810.00	0.00	0.00	810.00
5629 FIFTH GRADE	0.00	475.00	0.00	0.00	475.00
5649 ELECTRIC CAR	0.00	0.00	0.00	0.00	0.00
5650 BRAINSTORMING	31.88	0.00	0.00	0.00	31.88
5675 TEEN MOM'S	133.86	0.00	0.00	0.00	133.86
5700 A.S.K.	734.83	0.00	0.00	0.00	734.83
5725 STUDENT COUNCIL MAKE A WISH	2,677.11	0.00	0.00	0.00	2,677.11
5750 FELLOWSHIP CHRISTIANS FOR ATHLETICS	103.13	0.00	0.00	0.00	103.13
5775 INDUSTRIAL TECH ACCOUNT	69.95	0.00	0.00	0.00	69.95
5800 SHEEL CREEK WATER TESTING	0.00	0.00	0.00	0.00	0.00
5825 PRESCHOOL	100.00	0.00	0.00	0.00	100.00
5900 SMS GENERAL ACTIVITY	1,670.07	391.63	32.28	0.00	2,029.42
5901 SMS STUDENT COUNCIL	3,552.25	188.32	736.12	0.00	3,004.45
5902 SMS LIBRARY	5,850.14	0.00	0.00	0.00	5,850.14
5903 SMS RESOURCE ROOM	3,686.58	0.00	0.00	0.00	3,686.58
5904 SMS BAND CLUB	309.97	0.00	0.00	0.00	309.97
5905 SMS TEACHER POP 7702463	26.26	55.20	261.58	6.60	-173.52
5906 SMS SADD	165.62	0.00	0.00	0.00	165.62
5907 SMS ENTREPRENEURSHIP	114.49	0.00	0.00	0.00	114.49
5909 SMS VOCAL MUSIC	0.00	48.00	48.00	0.00	0.00
F CLUBS ORGANIZATIONS Totals:	70,143.08	13,211.24	14,034.40	271.32	69,591.24

Current Cash Balance Report

ALL Data

Date: 10/01/2015 thru 10/31/2015

Arranged by:
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Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
G CONCESSION/VENDING					
6000 CONCESSION	2,007.02	976.21	1,090.15	-264.72	1,628.36
6010 Imp. Fund-10%	3,944.18	155.08	0.00	0.00	4,099.26
6100 SCHS PEPSI 7701503	730.70	2,005.28	2,960.77	0.00	-224.79
6200 STUDENT POP	4,284.16	2.00	0.00	0.00	4,286.16
6300 TEACHER POP	3,039.99	77.52	0.00	0.00	3,117.51
6400 S-CLUB JUICE	388.32	2.00	0.00	0.00	390.32
6500 MAINTENANCE	3,504.42	36.01	0.00	0.00	3,540.43
6600 MILK MACHINE - FCCLA	171.53	0.00	0.00	0.00	171.53
G CONCESSION/VENDING Totals:	18,070.32	3,254.10	4,050.92	-264.72	17,008.78
H SALES					
5908 SMS Teammates	0.00	0.00	0.00	0.00	0.00
7000 HORTICULTURE	5,550.84	55.00	453.00	0.00	5,152.84
7010 HOUSE CONSTRUCTION	3,057.45	385.00	609.20	0.00	2,833.25
7020 RENTAL HOUSE	5,150.69	400.00	0.00	0.00	5,550.69
7050 MANUFACTURING	0.00	0.00	0.00	0.00	0.00
7100 VIDEO FUND	0.00	0.00	0.00	0.00	0.00
7150 BBB CLUB ACCOUNT	2,804.57	0.00	0.00	0.00	2,804.57
7200 GBB CLUB ACCOUNT	601.40	0.00	0.00	0.00	601.40
7215 BOYS GOLF CLUB ACCT.	-96.56	0.00	0.00	0.00	-96.56
7225 GIRLS GOLF CLUB ACCOUNT	694.70	0.00	19.37	0.00	675.33
7250 WRESTLING CLUB ACCOUNT	2,458.50	0.00	180.00	0.00	2,278.50
7275 WRESTLING AIDS	774.17	75.09	0.00	0.00	849.26
7300 BSOC CLUB ACCOUNT	483.66	0.00	0.00	0.00	483.66
7325 GSOC CLUB ACCOUNT	2,613.38	0.00	0.00	0.00	2,613.38
7350 G/B CROSS COUNTRY CLUB	1,057.03	0.00	51.79	0.00	1,005.24
7400 FOOTBALL CLUB ACCOUNT	12,307.15	50.00	3,051.76	0.00	9,305.39
7450 VOLLEYBALL CLUB ACCT.	2,947.54	0.00	0.00	0.00	2,947.54
7500 SB CLUB ACCOUNT	2,380.38	0.00	1,474.00	0.00	906.38
7550 STUDENT PURCHASES	177.78	0.00	91.00	0.00	86.78
7575 PROJECT S	0.00	0.00	0.00	0.00	0.00
7600 TR. CLUB ACCT	229.61	0.00	0.00	0.00	229.61
7650 BAKESHOP	0.00	0.00	0.00	0.00	0.00
H SALES Totals:	43,192.29	965.09	5,930.12	0.00	38,227.26
I CLASSES					
5630 kINDERGARTEN	0.00	331.00	0.00	0.00	331.00
5631 SES POP FUND	980.98	0.00	0.00	0.00	980.98
8000 CLASS OF 1998	0.00	0.00	0.00	0.00	0.00
8005 CLASS OF 1954	0.00	0.00	0.00	0.00	0.00
8025 Class of 2019	0.00	0.00	0.00	0.00	0.00
8050 CLASS OF 1999	0.00	0.00	0.00	0.00	0.00
8075 CLASS OF 2000	0.00	0.00	0.00	0.00	0.00
8100 CLASS OF 2000/01	0.00	0.00	0.00	0.00	0.00
8150 CLASS OF 2001/02	0.00	0.00	0.00	0.00	0.00
8200 CLASS OF 2003	0.00	0.00	0.00	0.00	0.00
8205 CLASS OF 2004	0.00	0.00	0.00	0.00	0.00
8210 Class of 2005	0.00	0.00	0.00	0.00	0.00
8215 CLASS OF 2006	0.00	0.00	0.00	0.00	0.00
8220 CLASS OF 2007	0.00	0.00	0.00	0.00	0.00
8225 Class 2008	0.00	0.00	0.00	0.00	0.00
8230 CLASS OF 2009	0.00	0.00	0.00	0.00	0.00
8235 CLASSES OF 2010	0.00	0.00	0.00	0.00	0.00
8240 CLASS OF 2011	0.00	0.00	0.00	0.00	0.00

Current Cash Balance Report

ALL Data

Date: 10/01/2015 thru 10/31/2015

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8245 CLASS OF 2012	0.00	0.00	0.00	0.00	0.00
8250 ALUMNI ACCOUNT	1,386.24	0.00	0.00	0.00	1,386.24
8255 CLASSES OF 2013	719.22	0.00	0.00	0.00	719.22
8260 CLASS 2014	382.63	0.00	0.00	0.00	382.63
8265 CLASS OF 2015	219.65	0.00	0.00	0.00	219.65
8270 CLASS OF 2016	448.74	0.00	0.00	0.00	448.74
8275 CLASS OF 2017	1,310.62	0.00	0.00	0.00	1,310.62
8280 CLASS 2018	1,224.74	0.00	716.00	0.00	508.74
8285 CLASS OF 2019	0.00	563.60	0.00	0.00	563.60
I CLASSES Totals:	6,672.82	894.60	716.00	0.00	6,851.42
J YEARBOOK					
8500 1998-99	0.00	0.00	0.00	0.00	0.00
8550 1999-00	0.00	0.00	0.00	0.00	0.00
8555 2000-2001	0.00	0.00	0.00	0.00	0.00
8560 YEARBOOK	2,015.52	1,025.00	284.31	0.00	2,756.21
8600 MISC. YEARBOOK	0.00	0.00	0.00	0.00	0.00
J YEARBOOK Totals:	2,015.52	1,025.00	284.31	0.00	2,756.21
K MISCELLANEOUS					
9000 STUDENT COUNCIL SCHOOL IMPROVMENT	1,304.25	0.00	0.00	0.00	1,304.25
9025 SAVE THE CHILDREN	300.00	0.00	0.00	0.00	300.00
9030 AFTERSCHOOL PROGRAM	10,549.15	875.00	815.00	0.00	10,609.15
9050 FELICITATIONS	247.46	0.00	0.00	0.00	247.46
9075 KEY DEPOSITS	200.00	0.00	0.00	0.00	200.00
9100 BLOOD MOBILE	170.27	0.00	0.00	0.00	170.27
9115 LUNCH CARD	1,734.05	0.00	0.00	0.00	1,734.05
9125 TMH	190.00	0.00	50.00	0.00	140.00
9150 PRINCIPAL	1,582.11	33.69	0.00	0.00	1,615.80
9175 Technology Fee	12,013.81	450.00	0.00	0.00	12,463.81
K MISCELLANEOUS Totals:	28,291.10	1,358.69	865.00	0.00	28,784.79
L SCHOLARSHIPS/MEMORIALS					
9200 TOUR	0.00	441.58	261.90	0.00	179.68
9500 JOHNSONS SILENT AUCTION	914.68	0.00	0.00	0.00	914.68
L SCHOLARSHIPS/MEMORIALS Totals:	914.68	441.58	261.90	0.00	1,094.36
Report Totals:	243,793.17	33,312.42	33,925.11	0.00	243,180.48

REVENUE REPORT	2011-12	%	2012-13	%	2013-14	%	2014-15	%	2015-16	%
September Total	**$2,972,868.38**	**18.07%**	**$3,243,881.77**	**20.05%**	**$3,265,998.95**	**18.78%**	**$3,689,300.73**	**17.69%**	**$3,777,399.57**	**18.11%**
Local/County	$2,365,384.97	26.82%	$2,721,553.23	29.79%	$2,722,697.71	27.36%	$2,959,876.38	25.25%	$3,296,850.19	28.13%
State	$552,137.62	8.10%	$486,165.87	8.37%	$517,078.69	8.34%	$581,961.52	8.41%	$406,284.76	5.87%
Federal	$54,732.30	6.97%	$35,044.21	2.85%	$26,108.00	2.12%	$147,462.83	6.66%	$74,077.43	3.35%
Other	$613.49	1.98%	$1,118.46	22.37%	$114.55	2.29%	$0.00	0.00%	$187.19	18719.00%
October Total	**$785,233.43**	**22.84%**	**$800,294.79**	**25.00%**	**$849,385.19**	**23.67%**	**$819,772.20**	**21.62%**	**$919,934.61**	**22.52%**
Local/County	$183,867.79	28.90%	$269,910.85	32.75%	$259,569.32	29.96%	$225,585.97	27.18%	$465,936.95	32.10%
State	$561,687.62	16.34%	$493,020.87	16.85%	$523,529.69	16.79%	$588,572.52	16.92%	$444,247.15	12.29%
Federal	$38,471.69	11.88%	$35,048.93	5.70%	$349.10	2.15%	$3,548.58	6.82%	$9,750.51	3.79%
Other	$1,206.33	5.87%	$2,314.14	68.65%	$65,937.08	1321.03%	$2,065.13	206513.00%	$0.00	18719.00%
November Total	**$729,594.34**	**27.28%**	**$681,651.52**	**29.21%**	**$670,719.61**	**27.53%**	**$704,918.79**	**25.00%**	**$0.00**	**22.52%**
Local/County	$118,026.85	30.24%	$95,304.63	33.79%	$112,741.80	31.10%	$98,109.77	28.01%		32.10%
State	$552,137.62	24.44%	$483,165.87	25.17%	$515,078.69	25.09%	$581,961.52	25.33%		12.29%
Federal	$59,129.73	19.41%	$97,466.14	13.62%	$35,415.49	5.03%	$24,291.13	7.92%		3.79%
Other	$300.14	6.84%	$5,714.88	182.95%	$7,483.63	1470.71%	$556.37	262150.00%		18719.00%
December Total	**$890,744.44**	**32.69%**	**$862,123.68**	**34.54%**	**$800,090.95**	**32.13%**	**$894,606.37**	**29.29%**	**$0.00**	**22.52%**
Local/County	$98,406.54	31.35%	$272,803.54	36.78%	$192,538.93	33.03%	$226,629.75	29.95%		32.10%
State	$646,837.62	33.93%	$569,949.87	34.98%	$607,161.69	34.89%	$655,231.52	34.80%		12.29%
Federal	$142,948.83	37.62%	$3,417.77	13.90%	$0.00	5.03%	$7,379.81	8.25%		3.79%
Other	$2,551.45	15.07%	$15,952.50	502.00%	$390.33	1478.51%	$5,365.29	798679.00%		18719.00%
January total	**$1,468,935.43**	**41.62%**	**$1,292,143.75**	**42.52%**	**$2,125,248.63**	**44.35%**	**$1,840,957.36**	**38.12%**	**$0.00**	**22.52%**
Local/County	$773,645.01	40.12%	$665,610.57	44.07%	$1,194,008.87	45.03%	$1,173,520.62	39.96%		32.10%
State	$647,367.62	43.43%	$572,198.87	44.83%	$606,631.69	44.67%	$655,231.52	44.27%		12.29%
Federal	$47,377.37	43.66%	$44,861.18	17.55%	$324,573.84	31.44%	$11,844.10	8.79%		3.79%
Other	$545.43	16.83%	$9,473.13	691.46%	$34.23	1479.20%	$361.12	834791.00%		18719.00%
February Total	**$1,156,853.11**	**48.65%**	**$1,220,138.54**	**50.07%**	**$1,148,504.60**	**50.96%**	**$1,728,208.84**	**46.41%**	**$0.00**	**22.52%**
Local/County	$283,067.17	43.33%	$252,933.44	46.84%	$247,669.25	47.52%	$255,338.86	42.14%		32.10%
State	$865,700.40	56.13%	$845,016.92	59.37%	$891,484.60	59.05%	$1,030,379.73	59.16%		12.29%
Federal	$7,882.60	44.67%	$3,615.29	17.84%	$8,725.67	32.15%	$442,490.25	28.78%		3.79%
Other	$202.94	17.48%	$118,572.89	3062.92%	$625.08	1491.70%	$0.00	834791.00%		18719.00%
March total	**$1,089,119.94**	**55.27%**	**$1,555,657.68**	**59.68%**	**$1,088,408.12**	**57.22%**	**$1,211,095.78**	**52.21%**	**$0.00**	**22.52%**
Local/County	$419,165.91	48.08%	$452,827.33	51.79%	$322,560.66	50.76%	$425,766.41	45.77%		32.10%
State	$647,826.62	65.64%	$575,647.87	69.28%	$628,728.00	69.19%	$664,297.52	68.76%		12.29%
Federal	$22,003.40	47.47%	$526,637.48	60.66%	$136,430.87	43.25%	$120,632.85	34.23%		3.79%
Other	$124.01	17.88%	$545.00	3073.82%	$688.59	1505.47%	$399.00	874691.00%		18719.00%
April Total	**$1,341,308.74**	**63.42%**	**$1,171,427.67**	**66.92%**	**$1,633,241.15**	**66.61%**	**$1,863,742.31**	**61.15%**	**$0.00**	**22.52%**
Local/County	$606,887.10	54.96%	$549,372.21	57.81%	$1,008,894.58	60.89%	$998,263.70	54.29%		32.10%
State	$650,143.62	75.18%	$534,523.87	78.48%	$608,417.69	79.01%	$684,985.53	78.66%		12.29%
Federal	$83,063.69	58.05%	$87,131.59	67.75%	$13,969.09	44.39%	$180,493.08	42.38%		3.79%
Other	$1,214.33	21.80%	$400.00	3081.82%	$1,959.79	1544.67%	$0.00	874691.00%		18719.00%
May Total	**$3,658,422.12**	**85.66%**	**$3,940,649.71**	**91.28%**	**$3,932,891.88**	**89.23%**	**$4,708,506.23**	**83.73%**	**$0.00**	**22.52%**
Local/County	$3,014,145.73	89.13%	$3,090,817.05	91.64%	$3,268,977.47	93.74%	$3,823,961.03	86.91%		32.10%
State	$640,348.62	84.57%	$723,278.87	90.93%	$609,889.66	88.85%	$663,745.52	88.25%		12.29%
Federal	$71.13	58.06%	$110,514.87	76.73%	$48,453.34	48.33%	$220,669.22	52.35%		3.79%
Other	$3,856.64	34.24%	$16,038.92	3402.60%	$5,571.41	1656.09%	$130.46	887737.00%		18719.00%
June Total	**$1,185,589.05**	**92.87%**	**$1,127,680.84**	**98.25%**	**$1,133,300.30**	**95.75%**	**$1,148,776.66**	**89.24%**	**$0.00**	**22.52%**
Local/County	$247,284.43	91.94%	$490,950.58	97.02%	$316,040.03	96.91%	$300,080.50	89.47%		32.10%
State	$658,335.57	94.23%	$612,293.90	101.47%	$666,530.56	99.60%	$700,820.48	98.38%		12.29%
Federal	$252,507.08	90.24%	$23,735.41	78.66%	$149,047.80	60.45%	$146,450.68	58.97%		3.79%
Other	$27,461.97	122.83%	$700.95	3416.62%	$1,681.91	1689.73%	$1,425.00	1030237.00%		18719.00%
July Total	**$253,253.81**	**94.40%**	**$175,787.22**	**99.33%**	**$211,749.74**	**96.97%**	**$389,401.73**	**91.10%**	**$0.00**	**22.52%**
Local/County	$133,184.89	93.45%	$136,849.87	98.52%	$77,114.79	97.69%	$332,808.51	92.31%		32.10%
State	$6,125.00	94.32%	$0.00	101.47%	$6,837.50	99.71%	$35,084.52	98.89%		12.29%
Federal	$68,890.73	99.01%	$35,598.85	81.56%	$127,411.04	70.82%	$21,073.17	59.92%		3.79%
Other	$45,053.19	268.16%	$3,338.50	3483.39%	$386.41	1697.46%	$435.53	1073790.00%		18719.00%
August Total	**$497,051.31**	**97.43%**	**$587,272.25**	**102.96%**	**$439,373.88**	**99.50%**	**$617,773.93**	**94.07%**	**$0.00**	**22.52%**
Local/County	$243,922.95	96.21%	$310,399.36	101.92%	$358,946.75	101.29%	$377,791.04	95.53%		32.10%
State	$0.00	94.32%	$0.00	101.47%	$41,490.58	100.38%	$0.00	98.89%		12.29%
Federal	$218,304.47	126.83%	$229,726.99	100.24%	$38,925.14	73.99%	$216,848.53	69.72%		3.79%
Other	$34,823.89	380.50%	$47,145.90	4426.31%	$11.41	1697.69%	$23,134.36	3387226.00%		18719.00%
Total Received	**$16,028,974.10**	**97.43%**	**$16,658,709.42**	**102.96%**	**$17,298,913.00**	**99.50%**	**$19,617,060.93**	**94.07%**	**$4,697,334.18**	**22.52%**
Total Budgeted	**$16,452,447.00**		**$16,179,118.00**		**$17,386,713.00**		**$20,854,313.00**		**$20,854,313.00**	
Local/County Budgeted	$8,821,000.00		$9,134,315.00		$9,953,110.00		$11,721,501.00		$11,721,501.00	
State Budgeted	$6,815,626.00		$5,809,931.00		$6,199,437.00		$6,919,305.00		$6,919,305.00	
Federal Budgeted	$784,821.00		$1,229,872.00		$1,229,166.00		$2,213,506.00		$2,213,506.00	
Others Budgeted	$31,000.00		$5,000.00		$5,000.00		$1.00		$1.00	
Over/Under	(423,472.90)	**-2.57%**	**479,591.42**	**2.96%**	(87,800.00)	**-0.50%**	(1,237,252.07)	**-5.93%**	(16,156,978.82)	**-77.48%**

EXPENDITURE REPORT	2011-12	%	2012-13	%	2013-14	%	2014-15	%	2015-16	%
September Total	**$1,759,164.66**	**10.43%**	**$1,849,309.87**	**10.70%**	**$1,617,997.97**	**9.11%**	**$1,586,003.98**	**7.93%**	**$1,541,418.78**	**7.71%**
Payroll and Benefits	$1,109,493.87	8.20%	$1,227,892.31	8.69%	$1,283,591.68	8.75%	$1,293,637.93	7.79%	$1,253,472.17	7.55%
Accounts Payable	$649,670.79	19.49%	$621,417.56	19.70%	$334,406.29	10.83%	$292,366.05	8.60%	$287,946.61	8.47%
October Total	**$1,299,400.64**	**18.13%**	**$1,333,822.76**	**18.41%**	**$1,401,716.38**	**17.00%**	**$1,610,650.56**	**15.98%**	**$1,643,562.29**	**15.93%**
Payroll and Benefits	$1,091,566.40	16.26%	$1,143,367.18	16.78%	$1,181,349.20	16.79%	$1,258,567.43	15.37%	$1,302,163.77	15.40%
Accounts Payable	$207,834.24	25.73%	$190,455.58	25.73%	$220,367.18	17.97%	$352,083.13	18.95%	$341,398.52	18.51%
November Total	**$1,384,552.47**	**26.34%**	**$1,445,993.76**	**26.77%**	**$1,536,909.02**	**25.65%**	**$1,478,880.75**	**23.38%**	**$0.00**	**15.93%**
Payroll and Benefits	$1,093,862.55	24.34%	$1,150,477.61	24.91%	$1,198,104.30	24.96%	$1,271,292.91	23.03%		15.40%
Accounts Payable	$290,689.92	34.45%	$295,516.15	35.10%	$338,804.72	28.95%	$207,587.84	25.06%		18.51%
December Total	**$1,279,880.67**	**33.93%**	**$1,357,283.75**	**34.62%**	**$1,344,398.22**	**33.22%**	**$1,446,578.00**	**30.61%**	**$0.00**	**15.93%**
Payroll and Benefits	$1,098,299.05	32.46%	$1,148,765.66	33.04%	$1,185,882.01	33.04%	$1,244,464.16	30.53%		15.40%
Accounts Payable	$181,581.62	39.90%	$208,518.09	41.71%	$158,516.21	34.08%	$202,113.84	31.00%		18.51%
January total	**$1,247,065.16**	**41.32%**	**$1,264,922.47**	**41.94%**	**$1,312,879.88**	**40.61%**	**$1,416,599.92**	**37.69%**	**$0.00**	**15.93%**
Payroll and Benefits	$1,079,676.90	40.44%	$1,120,649.98	40.97%	$1,177,040.50	41.05%	$1,257,022.65	38.10%		15.40%
Accounts Payable	$167,388.26	44.92%	$144,272.49	46.28%	$135,839.38	38.48%	$159,577.27	35.70%		18.51%
February Total	**$1,295,196.27**	**49.00%**	**$1,311,064.49**	**49.52%**	**$1,403,873.80**	**48.51%**	**$1,618,399.15**	**45.79%**	**$0.00**	**15.93%**
Payroll and Benefits	$1,101,865.39	48.58%	$1,137,572.54	49.02%	$1,191,361.71	49.17%	$1,256,823.51	45.67%		15.40%
Accounts Payable	$193,330.88	50.72%	$173,491.95	51.78%	$212,512.09	45.37%	$361,575.64	46.33%		18.51%
March total	**$1,268,120.61**	**56.52%**	**$1,325,835.62**	**57.19%**	**$1,349,916.60**	**56.11%**	**$1,463,652.98**	**53.10%**	**$0.00**	**15.93%**
Payroll and Benefits	$1,101,146.24	56.71%	$1,153,519.72	57.18%	$1,198,109.22	57.33%	$1,290,767.24	53.45%		15.40%
Accounts Payable	$166,974.37	55.73%	$172,315.90	57.24%	$151,807.38	50.29%	$172,885.74	51.42%		18.51%
April Total	**$1,294,787.02**	**64.19%**	**$1,280,538.15**	**64.60%**	**$1,330,513.12**	**63.60%**	**$1,488,270.17**	**60.55%**	**$0.00**	**15.93%**
Payroll and Benefits	$1,106,418.33	64.89%	$1,130,521.26	65.17%	$1,181,684.00	65.38%	$1,261,959.40	61.05%		15.40%
Accounts Payable	$188,368.69	61.39%	$150,016.89	62.00%	$148,829.12	55.11%	$226,310.77	58.07%		18.51%
May Total	**$1,321,231.78**	**72.03%**	**$1,350,912.94**	**72.41%**	**$1,454,410.75**	**71.79%**	**$1,433,181.09**	**67.71%**	**$0.00**	**15.93%**
Payroll and Benefits	$1,112,271.54	73.10%	$1,159,091.91	73.37%	$1,192,409.39	73.51%	$1,266,060.96	68.68%		15.40%
Accounts Payable	$208,960.24	67.66%	$191,821.03	68.08%	$262,001.36	63.60%	$167,120.13	62.99%		18.51%
June Total	**$1,401,973.35**	**80.34%**	**$1,500,316.16**	**81.09%**	**$1,478,554.44**	**80.11%**	**$1,786,307.10**	**76.64%**	**$0.00**	**15.93%**
Payroll and Benefits	$1,081,601.05	81.09%	$1,147,558.00	81.49%	$1,188,929.32	81.61%	$1,281,344.42	76.40%		15.40%
Accounts Payable	$320,372.30	77.27%	$352,758.16	79.26%	$289,625.12	72.98%	$504,962.68	77.84%		18.51%
July Total	**$1,288,886.37**	**87.98%**	**$1,340,066.51**	**88.84%**	**$1,318,578.29**	**87.53%**	**$1,917,135.16**	**86.23%**	**$0.00**	**15.93%**
Payroll and Benefits	$1,039,447.31	88.77%	$1,119,731.82	89.41%	$1,163,519.86	89.54%	$1,259,810.39	83.99%		15.40%
Accounts Payable	$249,439.06	84.75%	$220,334.69	86.24%	$155,058.43	78.00%	$657,324.77	97.17%		18.51%
August Total	**$1,447,832.80**	**96.56%**	**$1,326,233.19**	**96.51%**	**$1,916,892.73**	**98.32%**	**$2,304,800.20**	**97.75%**	**$0.00**	**15.93%**
Payroll and Benefits	$1,082,327.56	96.77%	$1,188,034.58	97.82%	$1,215,792.69	97.82%	$1,253,854.19	91.54%		15.40%
Accounts Payable	$365,505.24	95.72%	$138,198.61	90.62%	$701,100.04	100.71%	$1,050,946.01	128.09%		18.51%
Total Expended	**$16,288,091.80**	**96.56%**	**$16,686,299.67**	**96.51%**	**$17,466,641.20**	**98.32%**	**$19,550,459.06**	**97.75%**	**$3,184,981.07**	**15.93%**
Total Budgeted	**$16,867,821.00**		**$17,290,444.00**		**$17,764,736.00**		**$19,999,791.00**		**$19,999,791.00**	
Payroll and Benefits	$13,535,040.00		$14,135,441.00		$14,677,899.00		$16,599,826.53		$16,599,826.53	
Accounts Payable	$3,332,781.00		$3,155,003.00		$3,086,837.00		$3,399,964.47		$3,399,964.47	
Over/Under	(579,729.20)	**3.44%**	(604,144.33)	**3.49%**	(298,094.80)	**1.68%**	(449,331.94)	**2.25%**	(16,814,809.93)	**84.07%**

2015-16 School Year

01	General Fund	Budgeted/Beginning	September	October	November	December	January	February	Year to Date	Balance	% Spent/Rec
	SPED Expenditures	1,798,565.00	138,846.57	207,080.86					345,927.43	1,452,637.57	19.23%
	Non-SPED Expenditures	18,201,226.00	1,402,572.21	1,436,481.43	0.00	0.00	0.00	0.00	2,839,053.64	15,362,172.36	15.60%
	Total Expenditures	19,999,791.00	1,541,418.78	1,643,562.29	0.00	0.00	0.00	0.00	3,184,981.07	16,814,809.93	15.93%
	Total Receipts	20,854,313.00	3,777,399.57	919,934.61	0.00	0.00	0.00	0.00	4,697,334.18	16,156,978.82	22.52%
	Monthly Inter-Fund Loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	Cash Balance	**256,897.15**	**2,492,877.94**	**1,769,250.26**	**1,769,250.26**	**1,769,250.26**	**1,769,250.26**	**1,769,250.26**			

02	Depreciation Fund	Budgeted/Beginning	September	October	November	December	January	February	Year to Date	Balance	% Spent/Rec
	Expenditures	849,307.00		0.00					0.00	849,307.00	0.00%
	Receipts	400,000.00	167.26	167.29					334.55	399,665.45	0.08%
	Loan to General Fund	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		
	Cash Balance	**899,115.62**	**899,282.88**	**899,450.17**	**899,450.17**	**899,450.17**	**899,450.17**	**899,450.17**			

03	Employee Benefit	Budgeted/Beginning	September	October	November	December	January	February	Year to Date	Balance	% Spent/Rec
	Expenditures	145,560.00	8,061.23	9,696.65					17,757.88	127,802.12	12.20%
	Receipts	95,695.00	44,427.19	7,763.19					52,190.38	43,504.62	54.54%
	Cash Balance	**46,279.20**	**82,645.16**	**80,711.70**	**80,711.70**	**80,711.70**	**80,711.70**	**80,711.70**			

04	QCPUF	Budgeted/Beginning	September	October	November	December	January	February	Year to Date	Balance	% Spent/Rec
	Expenditures	1,230,000.00	0.00	0.00					0.00	1,230,000.00	0.00%
	Receipts	501,067.00	146,748.10	19,239.36					165,987.46	335,079.54	33.13%
	Cash Balance	**1,832,286.72**	**1,979,034.82**	**1,998,274.18**	**1,998,274.18**	**1,998,274.18**	**1,998,274.18**	**1,998,274.18**			

05	Activities	Budgeted/Beginning	September	October	November	December	January	February	Year to Date	Balance	% Spent/Rec
	Expenditures	500,000.00	38,121.04	33,925.11					72,046.15	427,953.85	14.41%
	Receipts	295,568.00	65,206.45	33,312.42					98,518.87	197,049.13	33.33%
	Cash Balance	**216,707.76**	**243,793.17**	**243,180.48**	**243,180.48**	**243,180.48**	**243,180.48**	**243,180.48**			

06	School Lunch	Budgeted/Beginning	September	October	November	December	January	February	Year to Date	Balance	% Spent/Rec
	Expenditures	1,026,851.00	93,979.68	97,796.19					191,775.87	835,075.13	18.68%
	Receipts	891,700.00	65,641.88	126,998.21					192,640.09	699,059.91	21.60%
	Cash Balance	**78,544.01**	**50,206.21**	**79,408.23**	**79,408.23**	**79,408.23**	**79,408.23**	**79,408.23**			

07	Bond	Budgeted/Beginning	September	October	November	December	January	February	Year to Date	Balance	% Spent/Rec
	Expenditures	575,000.00	0.00	0.00					0.00	575,000.00	0.00%
	Receipts	501,849.00	137,548.21	21,540.46					159,088.67	342,760.33	31.70%
	Cash Balance	**508,025.05**	**645,573.26**	**667,113.72**	**667,113.72**	**667,113.72**	**667,113.72**	**667,113.72**			

08	Special Building	Budgeted/Beginning	September	October	November	December	January	February	Year to Date	Balance	% Spent/Rec
	Expenditures	1,875,000.00	6,127.96	8,466.63					14,594.59	1,860,405.41	0.78%
	Receipts	500,811.00	147,691.08	19,648.25					167,339.33	333,471.67	33.41%
	Loan Balance to Gen. Fund	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		
	Cash Balance	**2,032,424.59**	**2,173,987.71**	**2,185,169.33**	**2,185,169.33**	**2,185,169.33**	**2,185,169.33**	**2,185,169.33**			

09	Student Fees	Budgeted/Beginning	September	October	November	December	January	February	Year to Date	Balance	% Spent/Rec
	Expenditures	50,000.00	364.55	4,157.97					4,522.52	45,477.48	9.05%
	Receipts	22,677.00	8,273.05	1,229.00					9,502.05	13,174.95	41.90%
	Cash Balance	**27,121.06**	**35,029.56**	**32,100.59**	**32,100.59**	**32,100.59**	**32,100.59**	**32,100.59**			

00	Coopertive Fund	Budgeted/Beginning	September	October	November	December	January	February	Year to Date	Balance	% Spent/Rec
	Expenditures		2,936.61	3,502.56					6,439.17	(6,439.17)	#DIV/0!
	Receipts		0.00	0.00					0.00	0.00	#DIV/0!
	Cash Balance	**20,000.00**	**17,063.39**	**13,560.83**	**13,560.83**	**13,560.83**	**13,560.83**	**13,560.83**			

	Cash Balance	Budgeted/Beginning	September	October	November	December	January	February	Year to Date	Balance	% Spent/Rec
	Cash Balance	**5,917,401.16**	**8,619,494.10**	**7,968,219.49**	**7,968,219.49**	**7,968,219.49**	**7,968,219.49**	**7,968,219.49**			

2014-15 School Year

01	General Fund	Budgeted/Beginning	September	October	November	December	January	Year to Date	Balance	% Spent/Rec
	SPED Expenditures	1,798,565.00	102,442.05	172,922.76	169,245.45	171,446.92	174,786.55	2,036,013.21	(237,448.21)	113.20%
	Non-SPED Expenditures	18,201,226.00	1,483,561.93	1,437,727.80	1,309,635.30	1,275,131.08	1,241,813.37	17,514,445.85	686,780.15	96.23%
	Total Expenditures	19,999,791.00	1,586,003.98	1,610,650.56	1,478,880.75	1,446,578.00	1,416,599.92	19,550,459.06	449,331.94	97.75%
	Total Receipts	20,854,313.00	3,689,300.73	819,772.20	704,918.79	894,606.37	1,840,957.36	19,617,088.01	1,237,224.99	94.07%
	Monthly Inter-Fund Loan	0.00	0.00	0.00	0.00	0.00	0.00			
	Cash Balance	**170,773.80**	**2,274,070.55**	**1,483,192.19**	**709,230.23**	**157,258.60**	**581,616.04**			

02	Depreciation Fund	Budgeted/Beginning	September	October	November	December	January	Year to Date	Balance	% Spent/Rec
	Expenditures	849,307.00	160,611.97	56,398.40	0.00	5,694.98	0.00	368,905.35	480,401.65	43.44%
	Receipts	400,000.00	150.25	129.98	149.76	127.06	114.94	401,506.70	(1,506.70)	100.38%
	Loan to General Fund	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		
	Cash Balance	**866,514.27**	**706,052.55**	**649,784.13**	**649,933.89**	**644,365.97**	**644,480.91**			

03	Employee Benefit	Budgeted/Beginning	September	October	November	December	January	Year to Date	Balance	% Spent/Rec
	Expenditures	145,560.00	12,660.07	14,812.49	19,655.28	6,544.25	17,151.59	128,274.05	17,285.95	88.12%
	Receipts	95,695.00	37,607.47	7,873.14	7,881.46	7,873.13	7,806.64	123,592.05	(27,897.05)	129.15%
	Cash Balance	**50,961.20**	**75,908.60**	**68,969.25**	**57,195.43**	**58,524.31**	**49,179.36**			

04	QCPUF	Budgeted/Beginning	September	October	November	December	January	Year to Date	Balance	% Spent/Rec
	Expenditures	1,230,000.00	0.00	0.00	0.00	119,710.00	0.00	242,313.62	987,686.38	19.70%
	Receipts	501,067.00	154,074.36	9,793.12	113,560.93	8,839.00	51,013.59	725,910.97	(224,843.97)	144.87%
	Cash Balance	**1,348,689.37**	**1,502,763.73**	**1,512,556.85**	**1,626,117.78**	**1,515,246.78**	**1,566,260.37**			

05	Activities	Budgeted/Beginning	September	October	November	December	January	Year to Date	Balance	% Spent/Rec
	Expenditures	500,000.00	45,003.44	46,774.86	16,626.64	44,063.28	18,226.54	365,874.85	134,125.15	73.17%
	Receipts	295,568.00	49,075.00	33,655.38	34,245.70	21,642.35	25,345.34	347,765.22	(52,197.22)	117.66%
	Cash Balance	**234,817.39**	**238,888.95**	**225,769.47**	**243,388.53**	**220,967.60**	**228,086.40**			

06	School Lunch	Budgeted/Beginning	September	October	November	December	January	Year to Date	Balance	% Spent/Rec
	Expenditures	1,026,851.00	70,346.31	108,763.90	102,106.14	96,021.71	73,535.66	962,416.96	64,434.04	93.73%
	Receipts	891,700.00	64,406.53	117,431.39	108,095.46	91,320.14	86,634.98	982,783.68	(91,083.68)	110.21%
	Cash Balance	**58,177.29**	**52,237.51**	**60,905.00**	**66,894.32**	**62,192.75**	**75,292.07**			

07	Bond	Budgeted/Beginning	September	October	November	December	January	Year to Date	Balance	% Spent/Rec
	Expenditures	575,000.00	0.00	0.00	0.00	355,133.75	0.00	449,323.77	125,676.23	78.14%
	Receipts	501,849.00	144,070.52	14,350.88	8,830.33	8,589.42	43,236.79	502,812.64	(963.64)	100.19%
	Cash Balance	**454,536.18**	**598,606.70**	**612,957.58**	**621,787.91**	**275,243.58**	**318,480.37**			

08	Special Building	Budgeted/Beginning	September	October	November	December	January	Year to Date	Balance	% Spent/Rec
	Expenditures	1,875,000.00	26,926.74	16,095.64	54,361.77	212.13	0.00	1,404,621.03	470,378.97	74.91%
	Receipts	500,811.00	59,559.61	4,032.08	51,437.27	7,947.80	49,376.51	1,753,172.44	(1,252,361.44)	350.07%
	Loan Balance to Gen. Fund	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		
	Cash Balance	**1,683,873.18**	**1,716,506.05**	**1,704,442.49**	**1,701,517.99**	**1,709,253.66**	**1,758,630.17**			

09	Student Fees	Budgeted/Beginning	September	October	November	December	January	Year to Date	Balance	% Spent/Rec
	Expenditures	50,000.00	146.39	1,669.21	2,256.30	700.60	2,366.00	17,212.03	32,787.97	34.42%
	Receipts	22,677.00	2,597.80	3,988.60	454.25	1,234.00	662.25	18,698.70	3,978.30	82.46%
	Cash Balance	**25,634.39**	**28,085.80**	**30,405.19**	**28,603.14**	**29,136.54**	**27,432.79**			

00	Coopertive Fund	Budgeted/Beginning	September	October	November	December	January	Year to Date	Balance	% Spent/Rec
	Expenditures							0.00	0.00	#DIV/0!
	Receipts							20,000.00	(20,000.00)	#DIV/0!
	Cash Balance									

	Cash Balance	Budgeted/Beginning	September	October	November	December	January	Year to Date	Balance	% Spent/Rec
	Cash Balance	**4,893,977.07**	**7,193,120.44**	**6,348,982.15**	**5,704,669.22**	**4,672,189.79**	**5,249,458.48**			

SCHUYLER COMMUNITY SCHOOLS
Treasurer's Report
Fiscal Year 2016

GENERAL FUND	Sep-15	Oct-15	YTD 2015-16
Beginning Cash Balance	**180,949.34**	**2,406,359.82**	**180,949.34**
Receipts:			
Colfax county Local District Tax	3,086,899.06	312,450.78	3,399,349.84
Butler county Local District Tax	209,772.30	151,474.77	361,247.07
Interest	178.83	422.69	601.52
License Fees			0.00
Rent of Facility			0.00
Curriculum Receipts			0.00
Other Local Receipts			0.00
ESU Receipts		1,560.00	1,560.00
State Aid	406,284.76	411,705.27	817,990.03
Special Education			0.00
SPED Transportation			0.00
State Apportionment			0.00
Distant Ed Incentive			0.00
Six Pence		19,458.88	19,458.88
Other State Receipts			0.00
High Ability Learner		13,083.00	13,083.00
Title 1 Part A	28,411.00		28,411.00
Title I part B	25,426.00		25,426.00
Title II, Part A - Staff			0.00
Title IIA - ESU consortium	1,101.80		1,101.80
SPED IDEA Base			0.00
Title II, Part A - consortium			0.00
SPED Preschool			0.00
SPED IDEA, Part B Enroll			0.00
SPED Ed IDEA CEIS			0.00
Medicaid in the Public Schools - MIPS	822.35	1,620.72	2,443.07
NASB MEDICAID Reimbursements			0.00
Carl Perkins Fund			0.00
E-Rate Reimbursement			0.00
Title III			0.00
Title III Immigrant			0.00
21st Century Grant	18,316.28	8,129.79	26,446.07
EducationQuest Grant			0.00
Buffett Foundation			0.00
Scott Foundation Grant - Child Well Being			0.00
Insurance Adjustments			0.00
Sale of Property			0.00
Other Non Revenue	187.19		187.19
Transfers in			0.00
Total Receipts	**3,777,399.57**	**919,905.90**	**4,697,305.47**
Non-program Receipts			
Non-program Receipts			0.00
Lunch & Coop Fund Reimbursements	21,667.28	24,458.64	46,125.92
Subtotal	**21,667.28**	**24,458.64**	**46,125.92**
Transfers from CD			
Transfers IN/OUT Money Market Accounts	1,370,000.00	2,450,000.00	3,820,000.00
Total Receipts & Transfers	**5,169,066.85**	**3,394,364.54**	**8,563,431.39**
General Fund Cash	**5,350,016.19**	**5,800,724.36**	**8,744,380.73**
General Fund Disbursements	-1,551,989.09	-1,662,871.13	-3,214,860.22
Transfers In/Out Money Market Accounts	-1,391,667.28	-2,450,000.00	-3,841,667.28
Prior Period Adjustment (Voided Checks)	0.00		0.00
Total Disbursements	**-2,943,656.37**	**-4,112,871.13**	**-7,056,527.50**
Ending Book Balance	**2,406,359.82**	**1,687,853.23**	**1,687,853.23**
INVESTMENT ACCOUNTS BALANCES:			
GENERAL FUND CD's (BALANCE CARRIED F(	**75,947.81**	**75,947.81**	**75,947.81**
CD Cashed out			**0.00**
Interest on CD		**28.71**	**28.71**
Total CD BALANCE	**75,947.81**	**75,976.52**	**75,976.52**
TOTAL GENERAL FUND CASH BALANCE	**2,482,307.63**	**1,763,829.75**	**1,763,829.75**

SPECIAL BUILDING FUND			
Beginning Cash Balance	**2,032,424.59**	**2,173,987.71**	**2,032,424.59**
Colfax County Tax Collection	136,919.31	12,090.88	149,010.19
Butler County Tax Collection	9,351.23	6,730.43	16,081.66
School Project Support Donations	26.88		26.88
Sale of Property			0.00
Interest	421.16	428.36	849.52
REC building Project	972.50	398.58	1,371.08
Sale of Property			0.00
Non-revenue receipts			0.00
Total before non-program receipts	**147,691.08**	**19,648.25**	**167,339.33**
Non-program Receipts/transfers	0.00	0.00	0.00
Total Monthly Receipts	**147,691.08**	**19,648.25**	**167,339.33**
Cashed CD's	**0.00**	**0.00**	0.00
Total Building Fund Cash	**2,180,115.67**	**2,193,635.96**	**2,199,763.92**
Disbursements & Transfers:			
Total Expenditures	(6127.96)	(8466.63)	(14594.59)
Non-program Expenditures			0.00
Total Disbursements	**(6,127.96)**	**(8,466.63)**	**(14,594.59)**
Ending Balance	**2,173,987.71**	**2,185,169.33**	**2,185,169.33**
Total Special Building Fund	**2,173,987.71**	**2,185,169.33**	**2,185,169.33**
BOND FUND ACCOUNT			
Beginning Balance Pinnacle Bank	**508,025.05**	**645,573.26**	**508,025.05**
New Bond K-3 2007 tax collections	137,501.80	21,486.59	158,988.39
Interest	46.41	53.87	100.28
			0.00
Total	**137,548.21**	**21,540.46**	**159,088.67**
Bond Payment			0.00
Expenditures			**0.00**
Balance 2007 bonds	**645,573.26**	**667,113.72**	**667,113.72**
Beatrice Bank Holding funds			**0.00**
Total Bond Fund Balance	**645,573.26**	**667,113.72**	**667,113.72**
DEPRECIATION FUND SAVINGS			
Beginning Balance Checking accounts	**813,987.59**	**814,154.85**	**813,987.59**
Receipts			0.00
Interest on Money Market Account	167.26	167.29	334.55
Total	**814,154.85**	**814,322.14**	**814,322.14**
Disbursements			0.00
Transfers			0.00
Ending Balance Cash account/Money Market Ac	**814,154.85**	**814,322.14**	**814,322.14**
DEPRECIATION FUND INVESTMENTS:			
Beginning Balance (800011254, 800012522, 583	**84,957.99**	**85,128.03**	**84,957.99**
CD's			
Interest			0.00
Ending Balance Investments	**85,128.03**	**85,128.03**	**84,957.99**
Total Depreciation Funds	**899,282.88**	**899,450.17**	**899,280.13**
QUALIFIED CAPTIAL PURPOSE BONDS			
Beginning balance	**1,832,286.72**	**1,979,034.82**	**1,832,286.72**
PINNACLE BANK (initial deposit+interest)			
Colfax County Tax Collections	137,003.00	12,097.08	137,003.00
Butler County Tax Collections	9,356.00	6,733.90	9,356.00
Interest & Transfers	389.10	408.38	389.10
US Treasury Receipts			0.00
Total Monthly Receipts	**146,748.10**	**19,239.36**	146,748.10
Transfers			
Payments/Transfer of interest	**0.00**	**0.00**	0.00
Disbursements			
Fund Balance	**1,979,034.82**	**1,998,274.18**	**1,979,034.82**

EMPLOYEE BENEFITS FUND			
Beginning Balance	**33,041.00**	**69,406.96**	**33,041.00**
Deposits	44,427.19	7,763.19	44,427.19
Total Revenue	**77,468.19**	**77,170.15**	**77,468.19**
Disbursements & Transfers:	-8,061.23	-9,696.65	-8,061.23
Ending Balance	**69,406.96**	**67,473.50**	**69,406.96**
EMPLOYEE BENEFITS FUND INVESTMENTS:			
Beginning Balance (800010018; 55375)	**13,238.20**	**13,238.20**	**13,238.20**
SCS CD's			0.00
Ending Balance	**13,238.20**	**13,238.20**	**13,238.20**
Total Employee Benefits Funds Investments	13,238.20	13,238.20	13,238.20
Total Employee Benefits Funds	**82,645.16**	**80,711.70**	**82,645.16**
SCS STUDENT FEES			
Beginning Balance	**27,121.06**	**35,029.56**	**27,121.06**
Receipts	8,273.05	1,229.00	9,502.05
Total	**35,394.11**	**36,258.56**	**36,623.11**
Disbursements	-364.55	-4,157.97	-4,522.52
Ending Balance	**35,029.56**	**32,100.59**	**32,100.59**
SCS ACTIVITY FUND			
Beginning Balance	**216,707.76**	**243,793.17**	**216,707.76**
Receipts	65,206.45	33,312.42	98,518.87
Total	**281,914.21**	**277,105.59**	**315,226.63**
Disbursements	-38,121.04	-33,925.11	-72,046.15
Ending Balance	**243,793.17**	**243,180.48**	**243,180.48**
Lunch Fund			
Beginning Balance Checking accounts	**78,544.01**	**50,206.94**	**78,544.01**
Receipts	65,641.88	126,997.59	192,639.47
Interest	0.73	0.62	1.35
non-program receipts			0.00
Total Cash	**144,186.62**	**177,205.15**	**271,184.83**
Disbursements	-93,979.68	-97,796.19	-191,775.87
non-program expenses			0.00
Total Expenditures	-93,979.68	-97,796.19	-191,775.87
Total Lunch Funds	**50,206.94**	**79,408.96**	**79,408.96**
SCS COOPERATIVE FUND			
Beginning Balance	**20,000.00**	**17,063.39**	**20,000.00**
Receipts	0.00		0.00
Total	**20,000.00**	**17,063.39**	**20,000.00**
Disbursements	-2,936.61	-3,502.56	-6,439.17
Ending Balance	**17,063.39**	**13,560.83**	**13,560.83**

Submitted By:

Charles P. Misek, Treasurer

SCHUYLER COMMUNITY SCHOOLS

Revenue Summary Report

FY 2016

For the Month of October 2015

acct #	Account	BUDGET 2015-16	Oct-15	2015-16 YTD TOTALS	Percent Collected
1-1210	Tax Collections	12,933,607.00	463,925.55	3,760,596.91	29.08%
1-1410	Interest earned on Local Receipts	1,000.00	422.69	601.52	60.15%
	CD Interest	19,000.00	28.71	28.71	0.15%
1-1510	License Fee	3,500.00		-	-
1-1910	Community Service Activities	3,000.00		-	-
1-1990	Other Local Receipts	7,500.00		-	0.00%
1-2210	ESU Receipts	2,000.00	1,560.00	1,560.00	78.00%
1-3110	State Aid	4,062,848.00	411,705.27	817,990.03	20.13%
1-3120	Sp Ed Programs	658,000.00		-	0.00%
1-3125	Sp Ed Transportation	8,150.00		-	0.00%
1-3200	State Apportionment	211,975.00		-	0.00%
1-3512	Other State/Distance Learning Education			-	#DIV/0!
1-3135	High Ability Learner	8,450.00	13,083.00	13,083.00	154.83%
1-3541	Six Pence	155,000.00	19,458.88	19,458.88	12.55%
1-3990	Other State	3,000.00		-	0.00%
1-4200	Title I, Part A			28,411.00	0.00%
1-4210	Title I, part B	400,000.00		25,426.00	0.00%
1-4211	Title I - School Improvement Grant	886,985.00		-	0.00%
1-4310	Title IIA	40,000.00		-	0.00%
1-4311	Title IIA, ESU7 Consortium	-		1,101.80	0.00%
1-4404	IDEA, to age 5	82,576.00		-	0.00%
1-4406	Sp Ed - Base	3,595.00		-	0.00%
1-4410	Sp Ed-Part B Funds Enrollment	225,000.00		-	0.00%
1-4411	Sp Ed - CEIS	45,000.00		-	0.00%
1-4450	Medicaid In Public Schools	10,000.00	1,620.72	2,443.07	24.43%
1-4455	NASB NEBMAC MEDICAID	60,000.00		-	0.00%
1-4700	Carl Perkins	5,000.00		-	0.00%
1-4850	E-Rate Reimbursement	57,000.00		-	0.00%
1-4925	Title III	80,000.00		-	0.00%
1-4927	Title III Immigrant	5,000.00		-	0.00%
1-4968	21st Century Grant	293,750.00	8,129.79	26,446.07	0.00%
1-4997	Save the Children Buffett Foundation	84,600.00		-	0.00%
1-4994	Education Quest	-		-	0.00%
1-4999	Scott Grant - Child Well Being			-	
Jan-60	Debt Services			-	0.00%
1-5300	Insurance Adjustments	-		-	0.00%
1-5400	Sale of Property	-		-	0.00%
1-5690	Other Non Revenue Receipts			187.19	0.00%
	Total Program Receipts	**20,355,536.00**	**919,934.61**	**4,697,334.18**	23.08%
	Non Program Receipts				
1-9000	Non Program Receipts	-		-	
1-9000	Lunch, Coop Payroll or Reimb	-	24,458.64	46,125.92	
		-			
	Total Receipts	**20,355,536.00**	**944,393.25**	**4,743,460.10**	
	Total Budgeted Beginning Cash	2,219,256.00			
	Total Resources Available	**22,574,792.00**			
	Audit adjustments				
	OTHER FUND RECEIPTS				
	Depreciation Fund Receipts	382,792.00	167.29	334.55	
	Employee Benefits Fund Receipts	110,159.00	7,763.19	52,190.38	47.38%
	Qualified Capital Purpose Fund	716,047.00	19,239.36	165,987.46	23.18%
	Activities Fund Receipts	295,183.00	33,312.42	98,518.87	33.38%
	Lunch Fund Receipts	945,654.00	126,998.21	192,640.82	20.37%
	Bond Fund	501,051.00	21,540.46	159,088.67	31.75%
	Special Bldg Fund	568,682.00	19,648.25	167,339.33	29.43%
	Cooperative Fund	150,000.00	-	-	0.00%
	Student Fee Receipts	18,366.00	1,229.00	9,502.05	51.74%
	TOTAL OTHER FUND RECEIPTS	**3,687,934.00**	**229,898.18**	**845,602.13**	
	Beginning Balances	4,584,626.00			
	TOTAL SCS FUND RECEIPTS	***30,847,352.00***	**1,174,291.43**	**5,589,062.23**	
	Transfer				
1-9000	General Fund	-	2,450,000.00	3,820,000.00	
	Depreciation Fund			-	
	Employee Benefits			-	
	Qualified Capital Purpose Fund			-	
	Activity Fund			-	
	Lunch Fund			-	
	Bond Fund			-	
	Special Building Fund			-	
	Student Fees Fund			-	
	TOTAL TRANSFERS		**2,450,000.00**	**3,820,000.00**	
	TOTAL SCS RECEIPTS WITH TRANSFERS		**3,624,291.43**	**9,409,062.23**	

SCHUYLER COMMUNITY SCHOOLS
EXPENDITURE SUMMARY
FISCAL YEAR 2016
Monthly Expenditures

Account	2015-16 Budget	Oct-15	YTD 2015-16	Percent 2015-16
Regular Instructional Programs	10,712,094.00	916,156.91	1,921,599.30	17.94%
Special Education Instructional Programs	1,697,005.00	203,212.72	341,901.16	20.15%
Support Services-Pupils	909,083.00	61,979.02	123,170.54	13.55%
Support Services-Staff	615,415.00	64,541.58	112,329.57	18.25%
General Administration	441,640.00	36,105.70	114,331.41	4.59%
Office Of The Principal	831,399.00	56,901.32	38,182.95	38.65%
Support Services-Business	98,800.00	22,457.24	38,182.95	38.65%
Vehicle Acquisition & Maintenance	36,400.00	1,088.01	1,710.42	4.70%
Support Services-Maintenance & Operation	1,591,256.00	207,017.82	322,230.17	20.25%
Support Services-Pupil Transportation	60,320.00	3,174.27	6,141.54	10.18%
Community Services	60,000.00	977.36	1,954.73	3.26%
State Categorical Programs	415,400.00	18,449.37	39,886.63	9.60%
Federal Programs	2,280,820.00	51,500.97	88,210.91	3.87%
Debt Service	108,160.00	-	-	
Summer School	42,000.00	-	-	0.00%
Transfers	100,000.00	-	-	0.00%
Total Program Expenditures	**19,999,792.00**	**1,643,562.29**	**3,149,832.28**	**15.75%**
Non Prog. Expenditures - Misc			-	
Non Prog. Expenditures - Lunch & Coop			21,667.28	
Total Expenditures	**19,999,792.00**	**1,643,562.29**	**3,171,499.56**	
Budgeted Cash Reserve	2,575,000.00			
Total Requirements	**22,574,792.00**	**1,643,562.29**	**3,171,499.56**	
OTHER FUND DISBURSEMENTS				
Depreciation Fund Disbursements	850,000.00	-	-	0.00%
Employee Benefits Fund Disbursements	145,560.00	9,696.65	17,757.88	12.20%
Qualified Capital Purpose Fund	2,250,000.00	-	-	0.00%
Activities Fund Disbursements	500,000.00	33,925.11	72,046.15	14.41%
Lunch Fund Disbursements	1,027,000.00	97,796.19	191,775.87	18.67%
Bond Fund	575,000.00	-	-	0.00%
Special Bldg Fund Disbursements	1,875,000.00	8,466.63	14,594.59	0.78%
Cooperative	150,000.00	3,502.56	6,439.17	4.29%
Student Fee Disbursements	50,000.00	4,157.97	4,522.52	9.05%
	7,422,560.00	157,545.11	307,136.18	4.14%
Other fund Cash Reserves	850,000.00			
TOTAL DISTRICT'S DISBURSEMENTS	**30,847,352.00**	**1,801,107.40**	**3,478,635.74**	
Transfer funds				
General Fund		2,474,458.64	3,844,458.64	
Depreciation Fund			-	
Employee Benefits			-	
Qualified Capital Purpose Fund			-	
Activity Fund			-	
Lunch Fund Transfers			-	
Bond Fund			-	
Special Building Fund			-	
Student Fees Fund			-	
Transfer funds		**2,474,458.64**	**3,844,458.64**	
TOTAL DISTRICT EXPENDITURES		**4,275,566.04**	**7,323,094.38**	

SCHUYLER COMMUNITY SCHOOLS
LUNCH PROGRAM
BUDGET TO ACTUAL
FISCAL YEAR 2016

Receipts:	**Budget 2015-16**	**October 2015**	**YTD Actual 2015-16**	**% of Budget**
Sale of Meals	210000.00	18877.65	39264.37	18.70%
Interest	200.00	0.62	1.35	0.68%
State Reimbursement	7500.00		845.40	11.27%
Federal Reimbursement	665724.00	107787.93	152148.34	22.85%
Other Non-Revenue Income	10000.00	332.01	381.36	0.00%
Transfer	52230.00		0.00	0.00%
Non-program receipts	0.00		0.00	0.00%
Total Receipts	**945654.00**	**126998.21**	**192640.82**	**20.37%**
Beginning Cash	81346.00			
Transfer between accts				
Total Receipts & Beg. Cash	**1027000.00**			
Expenditures				
Regular Salaries	263047.00	25261.67	47485.59	18.05%
Subs	10000.00		0.00	0.00%
Employee Benefits	132232.00	11122.22	21793.87	16.48%
Contracted Services	3500.00	46.10	46.10	1.32%
Gas & Van Service	2000.00	51.01	102.02	5.10%
Food	555710.00	59035.14	103082.47	18.55%
Supplies & Materials	30100.00	2280.05	7110.89	23.62%
Equipment	15000.00		12120.88	0.00%
Miscellaneous	15411.00		34.05	0.22%
Non-program Expenditures	0.00		0.00	0.00%
Total Expenditures	**1027000.00**	**97796.19**	**191,775.87**	**18.67%**
Necessary Cash Reserves	**0.00**			
TOTAL REQUIREMENTS	**1027000.00**			
Transfers back between accts				
Revenue over Expenses		**29,202.02**	**864.95**	

MEMORANDUM OF UNDERSTANDING
2016-01

This Memorandum of Understanding (MOU) is made this 4th day of November, 2015, between the Schuyler Community Schools, and Schuyler Lumber Company, Inc.

PURPOSE

1. The parties hereto both have an interest in the creation of housing within the City of Schuyler.
2. The parties hereto have the experience and personnel necessary for the construction of housing.
3. The parties desire to sign the MOU for the development and sale of a single-family housing unit according to the terms of this agreement.

For reasons set forth above, the parties agree as follows:

SECTION ONE
SCOPE AND DESCRIPTION

The parties hereby agree to this MOU for the construction and sale of a single-family detached unit. The property lot that the home will be constructed on is legally described as: Lot ___, Kehrli Second Subdivision to the City of Schuyler, Colfax County, Nebraska, hereinafter referred to as the "property". The street address for this property is: (Unknown at this time.) Schuyler, Nebraska.

SECTION TWO
PURPOSE OF VENTURE

The MOU is being agreed upon to build a detached single-family housing unit in the City of Schuyler. It is expressly agreed that the construction of this home will be started in 2016 for the 2016-2017 school year. The house will be constructed and sold by Schuyler Lumber Company, Inc. to a perspective homebuyer of the sole choosing of Schuyler Lumber Company, Inc.

Schuyler Lumber Company, Inc. has the ability to work with the construction class of Schuyler Community Schools to keep the class students up to date on current building materials and methods and if the instructor of said class would agree to do so, Schuyler Lumber Company, Inc. will perform additional seminars or trainings with the students at the parties mutual arrangements.

Homes to be built would be general ranch style homes with the minimum of 1400 square foot first floor requirements as designated by covenants of the subdivision.

SECTION THREE
CONDUCT OF THE MEMORANDUM OF UNDERSTANDING

The Schuyler Community Schools agree to be a Subcontractor for the construction of the housing unit with Schuyler Lumber Company, Inc. being the General Contractor. Schuyler Community Schools Building Construction Class under the direction of Jim Kasik will construct that portion of the house pursuant to this MOU as Subcontractor. Under the direction of Schuyler Lumber Company, Inc., as General Contractor, there will be additional components of the construction that will need to be performed by additional licensed subcontractors. Schuyler Community Schools will work with Schuyler Lumber Company, Inc. to propose additional subcontractors, but Schuyler Lumber Company, Inc. will have the sole decision to contract and hire the subcontractors. All construction materials, subcontractor costs and holding costs will be paid by Schuyler Lumber Company, Inc. See Attachment **#1** for duties of Subcontractor, Schuyler Community Schools. Further, both parties agree to sign the subcontractor agreement with Schuyler Lumber Company, Inc., and abide by any additional requirements identified in that contract pursuant to Attachment #**2**, subcontractor contract.

Schuyler Lumber Company, Inc. shall be empowered to mortgage or otherwise grant a lien in any of the real estate titled in its name as long as the loan proceeds are utilized to pay construction bills related to the operation of constructing housing units in Schuyler.

Schuyler Lumber Company, Inc. will coordinate with the subcontractor on selection of the house plans and details of the construction. This would include the Building Specifications as well. Both parties will decide jointly on the appropriate house plan that will best suit the lot and neighborhood, and the abilities of Subcontractor, Schuyler Community Schools.

It is understood that each of the parties of this MOU will be kept informed as to the progress of the work and accomplishments.

SECTION FOUR
NET PROFIT / SALE PRICE

The net profits received from the sale of the housing unit shall be at the sole discretion and determination of Schuyler Lumber Company Inc., including whether or not Schuyler Lumber Company, Inc. retains a realtor with commission for assistance. Schuyler Lumber Company, Inc., does agree to pay Schuyler Community Schools a stipend of $2,000.00 paid by check or other good and sufficient funds, which payment will be made upon completion of construction and receipt of a certificate of occupancy. The purpose of the stipend is to update tools and equipment for Schuyler Community Schools.

SECTION FIVE
LIABILITY

Schuyler Lumber Company, Inc. will carry the costs of construction of developing the housing unit through the construction phase, which will include carrying a Builders Risk Insurance Plan. After the certificate of occupancy is obtain by Schuyler Lumber Company, Inc. from the proper issuing entity, the home will be eligible to be transferred to the interested homebuyer.

SECTION SIX
MARKETING SUPPORT

Marketing efforts and promotion of this housing initiative will be encouraged by the Schuyler Community Schools, City of Schuyler, Schuyler Community Development, Inc., and Schuyler Lumber Company, Inc. Advertising efforts for selling or listing the property for sale prior to the Certificate of Occupancy will be arranged. If a contract to sell the home is obtained the sale would be contingent upon a Certificate of Occupancy. This would include, but not be limited to the following:

- Help secure Subcontractors,
- Promote the housing development,
- Assist in marketing the home to interested homebuyers

SECTION SEVEN
RECORDS

Schuyler Lumber Company, Inc. shall maintain a complete set of records, statements and accounts concerning the construction of new houses in Schuyler.

SECTION EIGHT
RELATIONSHIP

This, Memorandum of Understanding is not to be construed to create a business entity or relationship separate from the Schuyler Community Schools or Schuyler Lumber Company, Inc., such as a partnership, limited liability company or corporation. This MOU is intended to memorialize all agreements between the Schuyler Community Schools and Schuyler Lumber Company, Inc.

Schuyler Community Schools

_____
School Board President

Schuyler Lumber Company, Inc.

Brian V. Schmidt
President

ATTACHMENT #1

Duties **of Subcontractor, Schuyler Community Schools** shall consist of, but not be limited to:

- Recommend to Schuyler Lumber Company, Inc. contracts with the various sub-contractors;
- Shall provide estimates of the construction process committed by Schuyler Community Schools as their designated subcontracted amount for approval, prior to the start of construction;
- Shall assist Schuyler Lumber Company, Inc. in establishing construction schedule for subcontractors and assist in scheduling the delivery of materials to the building site;
- Shall inspect properties during construction;
- Report to Schuyler Lumber, Inc. of progress made by Schuyler Community Schools;
- Verify that work is complete in an acceptable manner regarding Schuyler Community Schools subcontracted responsibilities;
- Secure property at the end of the working day.

Duties **of Contractor, Schuyler Lumber Company**, Inc. shall consist of, but not be limited to:

- Shall negotiate for constructions of the house with all subcontractors and material supplies;
- Shall provide a complete listing of all subcontractors to Schuyler Community Schools prior to the start of construction and estimate time periods in which said subcontractors will be working on the home;
- Shall establish construction schedules for all subcontractors and schedule the delivery of materials to the building site and work with Schuyler Community Schools on said schedule and communicate same;
- Shall inspect properties during constructions;
- Shall secure building permits;
- Shall oversee the day-to-day construction progress;
- Shall review payment requests, verify that work is complete in an acceptable manner to warrant payment and make all necessary payments;
- Secure property at the end of the working day;
- Shall arrange for inspections.
- Shall secure all necessary builders risk, workers compensation and general liability insurance required.
- Shall be financially responsible for the entire project as contemplated by this Memorandum of Understanding.

ATTACHMENT #2

HOME CONSTRUCTION AGREEMENT

AGREEMENT made on this 4th day of November, 2015, between **Schuyler Community Schools, ("Subcontractor") and Schuyler Lumber Company, Inc. ("Contractor")** regarding the project for home construction to be completed by Contractor with the assistance pursuant to this agreement of Subcontractor at the following address and legal description ("Property"): _____ Street, Lot ____, Kehrli Second Subdivision to the City of Schuyler, Colfax County, Nebraska.

1. REPRESENTATIONS

A. Contractor represents that Contractor is the owner of and has the written authority to enter into this agreement for construction and completion of a house to be made by Contractor with the assistance of Subcontractor pursuant to this agreement on the site of the Property.

B. Contractor represents that it is adequately insured for injury to its employees, agents, and others incurring loss or injury as a result of the acts or of the failure to act of Contractor or its employees.
The Contractor is insured by: [redacted] Accident Fund
Policy No. [redacted] WCV 6118453 0001

C. Subcontractor represents that it is adequately insured for injury to its employees, agents, and others incurring loss or injury as a result of the acts or of the failure to act of Subcontractor or its employees.
The Subcontractor is insured by:_____
Policy No._____

2. SCOPE OF WORK

The Contractor shall select and obtain all of the materials and perform all of the work to substantial completion as shown on the Drawings and/or described in the Specifications entitled Schedule A, annexed hereto and made part of this Agreement as it pertains to work to be performed on the Property. Contractor and Subcontractor shall work together in this regard to ascertain that it is a home capable of construction by Subcontractor, Schuyler Community Schools.

Contractor will organize, arrange and supervise this Subcontractor and all other Subcontractors and Contractor will be personally responsible for all material costs and Subcontractor payments.

Contractor shall be responsible for all final grading, sod installation and/or lawn seeding.

3. TIME OF COMPLETION

It is understood and agreed by Contractor and Subcontractor that time is of the essence.

A. The work to be performed under this Contract shall be commenced on or before the 2016-2017 school year, and shall be substantially completed on or before April 30, 2017.

B. Subcontractor shall work with Contractor to provide costs of construction to Contractor by November 15, 2016, so that Contractor can establish a sales price

C. Contractor shall have all responsibility for completion of the house. Subcontractor shall notify Contractor of Subcontractor's substantial completion of their portion of the project. Contractor shall have ten (10) days to submit to Subcontractor a punch list of items to be completed to achieve substantial completion of the project under the responsibility of Subcontractor. Subcontractor shall thereafter have ten (10) days to complete the Contractor's punch list unless otherwise agreed upon by the parties.

4. CONTRACT PRICE/PAYMENTS

A. Contractor shall pay all Subcontractors for the material and labor pursuant to the contract between Contractor and each Subcontractor.

B Contractor shall pay for all materials ordered by Subcontractor, Schuyler Community Schools, with Contractor's pre-approval, as said materials are acquired for the project and become due for payment.

C. Progress Payments will be made to Subcontractors by Contractor based on the following progress:

I. Approval between contractor and Schuyler Community Schools for house floor plan by April 1st.
II. Completion of excavation and footings by July 15th.
III. Foundation walls and garage poured by August 1st.
IV. Completion of basement excavation and footings poured.
V. Foundation walls poured and basement and garage floor poured.
VI. Rough framing of walls and roof, including sheathing installed.
VII. Installation of windows & exterior doors.
VIII. Plumbing rough-in.
XI. Electrical rough-in.
X. HVAC rough-in.
XI. Installation of siding.
XII. Insulation, sheetrock hung.
XIII. Interior painted, trim-work installed and cabinets hung.

XIV. Completion of electrical.
XV. Completion of plumbing.
XVI. Completion of HVAC.
XVII. Driveway, steps/stoop and sidewalks poured.
XVIII. Flooring installed.
XIX. Final grading completed and sod installed or lawn seeded.
XX. Certificate of Occupancy and clean-up completed.

D. Contractor shall provide full payment to all Subcontractors upon satisfactory completion and acceptance of the work by Contractor and shall hold harmless Subcontractor, Schuyler Community Schools, for said obligations.

5. SUBCONTRACTOR'S WARRANTY.

Subcontractor warrants all work performed by Subcontractor, for a period of twelve (12) months following completion.

6. SUBCONTRACTORS (OTHER THAN SCHUYLER COMMUNITY SCHOOLS)

A. Contractor may engage subcontractor(s) to perform work or provide materials not otherwise contracted by Schuyler Community Schools and Contractor shall fully pay said subcontractor(s) and in all instances contractor remain fully responsible for the work performed by any subcontractor(s) engaged by Schuyler Lumber Company, Inc.

B. Contractor is encouraged to engage subcontractors primarily based in the local area.

C. All subcontractors must complete the Contractor's Application Form and IRS Forms W-9 prior to beginning any work on the project.

D. Subcontractors cannot be on the U.S. Department of Labor's Office of Federal Contract Compliance Programs Debarred List or any other Debarred List maintained by any local, state or federal government entity.

E. All subcontractors must have adequate liability and workers compensation insurance as required by law.

7. GENERAL PROVISIONS.

A. All work shall be completed in a workmanlike manner and in compliance with all building codes and other applicable laws.

B. To the extent required by law all work shall be performed by individuals duly licensed and authorized by law or perform said work.

C. Subcontractors shall furnish to Contractor release(s) or waiver(s) of lien for all work performed or materials provided at or before the date the next Progress Payment shall be due, but Contractor shall have responsibility to obtain same.

D. All changes to this Agreement, including all change orders, shall be in writing and signed both by Contractor and Subcontractor.

E. It is agreed that Contractor and Schuyler Community Schools will agree by April 1st, to the subject house floor plan and that completion of excavation and footings will be completed by July 15th with the foundation walls and garage poured by August 1st to allow the project to start on time and enable Schuyler Community Schools to start on the project when the school year starts.

F. Contractor shall obtain all permits required for the work to be performed; and in the event that Subcontractor shall be unable to continue work on account of Contractor's failure to obtain any required permit, Subcontractor shall promptly perform such additional work as may be required to protect the Property and the work then in progress from the elements, vandalism and the like.

G. Subcontractor shall promptly and timely remove construction and related debris and waste materials and shall dispose of all such debris and waste materials in accordance with local law or ordinance. Subcontractor shall "broom clean" all portions of the Property worked on by the Subcontractor prior to completion of the job.

H. In the event Contractor shall fail to make any Progress Payment when due, this Subcontractor and all other Subcontractors shall have the right, but not the obligation, to cease all work until such payment is made.

I. Subcontractor shall not be liable for any delay due to circumstances beyond Subcontractor's control including strikes, casualty or general unavailability of materials. This should also include the inability of Subcontractor, Schuyler Community Schools, having control over other subcontractors work schedule and workmanship.

J. This Subcontractor will provide to Contractor, Proof of Insurance for public liability, vehicle liability and property damage insurance of such an amount to completely cover the work done under this contract with the following limits: $1,000,000-Each Occurrence and $2,000,000-General Aggregate. Contractor and Subcontractor must also list Schuyler Lumber, Inc. as an additional insured on their General Liability Policy. Subcontractor and all other Subcontractors shall carry Workers Compensation insurance where applicable, as provided by state law. Contractor reserves the right to request references as is deemed necessary.

K. Contractor and Subcontractor shall at no time be listed as debarred on the U.S. Department of Labor's Office of Federal Contract Compliance Programs Debarred

List or any other Debarred List maintained by any local, state or federal government entity.

8. OTHER APPLICABLE TERMS.

A. The parties hereto expressly agree that the relationship between them is that of two principals dealing with each other and that the Contractor and Subcontractor are each independent contractors subject to the terms of this agreement. At no time past, present or future shall the relationship of the parties herein be deemed to constitute an agency, partnership, joint venture or collaboration. Neither party shall have the right, power or authority to act on behalf of, or represent, the other party.

B. This Agreement and any rights and duties hereunder may not be assigned by either party to any other person, firm or Corporation without the prior written consent of the other party.

C. This Agreement is to be construed under the laws of the State of Nebraska.

D. Any claim or controversy arising out of or relating to this Agreement, or the breach of this Agreement, shall be settled by arbitration in accordance with the Rules of the American Arbitration Association and to be held at the office of the Association which is nearest to the Property unless otherwise agreed upon by the parties. Judgment upon any award rendered by the arbitrator(s) may be entered in any Court. Upon any finding of fault by the arbitrator, the aggrieved party may apply for its reasonable expenses and attorney fees incurred as part of the Arbitration.

E. Subcontractor shall hold Contractor harmless for any liability or claims that may arise against Contractor regarding the Property arising out of the acts of the Subcontractor. Further, Contractor shall hold Subcontractor harmless for any liability or claim that may arise against Subcontractor regarding the property arising from the acts of the Contractor or any of Contractor's other subcontractors.

IN WITNESS WHEREOF, the parties have signed this Agreement on the date first written above.

Subcontractor:

_____

Daniel Hoesing, Superintendent - Schuyler Community Schools

_____

Jim Kasik, Agent/Contact Person with Schuyler Community Schools

Contractor/Owner:

Brian V. Schuyler

President or other authorized officer - Schuyler Lumber Company, Inc.

Nov. 4, 2015

Date

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

ANNUAL FINANCIAL STATEMENTS
AND ACCOMPANYING
INDEPENDENT AUDITOR'S REPORTS

AUGUST 31, 2015

DRAFT
FOR DISCUSSION
PURPOSE ONLY

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

ANNUAL FINANCIAL STATEMENTS AND
ACCOMPANYING INDEPENDENT AUDITOR'S REPORTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2015

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DRAFT
FOR DISCUSSION
PURPOSE ONLY

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

ANNUAL FINANCIAL STATEMENTS AND
ACCOMPANYING INDEPENDENT AUDITOR'S REPORTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2015

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DRAFT
FOR DISCUSSION
PURPOSE ONLY

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

ANNUAL FINANCIAL STATEMENTS AND
ACCOMPANYING INDEPENDENT AUDITOR'S REPORTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2015

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DRAFT
FOR DISCUSSION
PURPOSE ONLY

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Schuyler Community Schools, District No. 123, Schuyler, Nebraska (the "District"), as of and for the year ended August 31, 2015, and the related notes to the financial statements, which collectively comprise the District's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

DRAFT
FOR DISCUSSION
PURPOSE ONLY

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of the District as of August 31, 2015, and the respective changes in modified cash financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis of Accounting

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

Other Matters

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively compromise Schuyler Community Schools, District No. 123, Schuyler, Nebraska's financial statements. Management's Discussion and Analysis (pages 43 through 47), the budgetary comparison schedules (pages 27 through 37), and the combining fund financial statements (pages 39 through 42) are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures for federal awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements.

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

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

DRAFT
FOR DISCUSSION
PURPOSE ONLY

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2015, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Schuyler Community Schools, District No. 123, Schuyler, Nebraska's internal control over financial reporting and compliance.

Pekny & Associates, CPA's, PC
October 31, 2015

DRAFT
FOR DISCUSSION
PURPOSE ONLY

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

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

AUGUST 31, 2015

	Governmental Activities	Total Activities
ASSETS		
Cash and cash equivalents	$ 5,917,402	$ 5,917,402
Cash with county treasurers	2,893,259	2,893,259
Investments	-	-
Total Assets	$ 8,810,661	$ 8,810,661
NET POSITION		
Restricted:	$ 4,810,371	$ 4,810,371
Unrestricted:	4,000,290	4,000,290
Total Net Position	$ 8,810,661	$ 8,810,661

DRAFT
FOR DISCUSSION
PURPOSE ONLY

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

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2015

	Cash Disbursements	Program cash receipts: Charges for Services	Program cash receipts: Operating Grants and Contributions	Program cash receipts: Capital Grants and Contributions	Net (Disbursements) Receipts and Changes in Net Position
Governmental activities:					
Regular instructional programs	$ 7,600,315	$ 18,699	$ 6,611	$ -	$ (7,575,005)
Limited english proficiency programs	823,443	-	-	-	(823,443)
Poverty programs	1,478,136	-	-	-	(1,478,136)
Early childhood educational programs	713,673	-	145,304	-	(568,369)
Special education programs	1,443,626	-	569,549	-	(874,077)
Early childhood special education programs	196,249	-	-	-	(196,249)
Support services - pupils	785,936	164,409	-	-	(621,527)
Support services - staff	569,971	-	-	-	(569,971)
Board of education	48,775	-	-	-	(48,775)
Executive administration services	373,265	-	-	-	(373,265)
Office of the principal	760,394	-	-	-	(760,394)
Support services - business	617,039	-	-	-	(617,039)
Vehicle acquisition and maintenance	429,707	-	-	-	(429,707)
Support services - building(s) and site(s)	1,498,518	-	-	264,569	(1,233,949)
Support services - pupil transportation	50,370	-	-	-	(50,370)
Support services - pupil transportation sp ed	1,012	-	-	-	(1,012)
Community services	43,775	-	-	-	(43,775)
Federal programs	2,949,967	-	2,601,657	-	(348,310)
Categorical grants from corporations	46,714	-	-	-	(46,714)
Summer school	32,706	-	-	-	(32,706)
Debt service fees	500	-	-	-	(500)
Repayment of taxes paid for revalued property	276,113	-	-	-	(276,113)
Redemption of principal	290,000	-	-	-	(290,000)
Interest	367,963	-	28,831	-	(339,132)
School activities	365,810	-	-	-	(365,810)
School Lunch	170,526	-	11,669	-	(158,857)
Total governmental activities	$ 21,934,503	$ 183,108	$ 3,363,621	$ 264,569	(18,123,205)
General receipts:					
Taxes					13,275,490
Local receipts					339,665
County receipts					125,095
State receipts					5,819,615
Non-revenue receipts					31,454
Insurance Proceeds					18,782
Sale of Capital Assets					100,000
Total general receipts					19,710,101
Change in net position					1,586,896
Net position - beginning of year					7,223,765
Net position - end of year					$ 8,810,661

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See Accompanying Auditor's Report and Notes to Financial Statements

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

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

FOR THE YEAR ENDED AUGUST 31, 2015

		Special Revenue Fund	
	General	Activities	School Lunch
ASSETS			
Cash and cash equivalents	$ 1,222,292	$ 216,708	$ 78,544
Cash with county treasurers	2,554,169	-	-
Investments	-	-	-
Total receipts	$ 3,776,461	$ 216,708	$ 78,544
FUND BALANCES			
Restricted	$ -	$ -	$ 78,544
Commited	20,000	-	-
Assigned	945,395	216,708	-
Unassigned	2,811,066	-	-
Total Fund Balance	$ 3,776,461	$ 216,708	$ 78,544

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PURPOSE ONLY

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

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

FOR THE YEAR ENDED AUGUST 31, 2015

Special Revenue Fund	Capital Projects Funds		Debt Service Fund	
Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	Governmental Funds
$ 27,121	$ 2,032,425	$ 1,832,287	$ 508,025	$ 5,917,402
-	112,829	112,900	113,361	2,893,259
-	-	-	-	-
$ 27,121	$ 2,145,254	$ 1,945,187	$ 621,386	$ 8,810,661
$ -	$ 2,145,254	$ 1,945,187	$ 621,386	$ 4,790,371
-	-	-	-	20,000
27,121	-	-	-	1,189,224
-	-	-	-	2,811,066
$ 27,121	$ 2,145,254	$ 1,945,187	$ 621,386	$ 8,810,661

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FOR DISCUSSION
PURPOSE ONLY

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

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

FOR THE YEAR ENDED AUGUST 31, 2015

		Special Revenue Fund	
	General	Activities	School Lunch
RECEIPTS			
Taxes	$ 11,794,802	$ -	$ -
Local receipts	11,955	327,701	164,418
Restricted Interest	-	-	-
Unrestricted Interest	19,959	-	-
County receipts	125,095	-	-
State receipts	6,547,747	-	5,001
Federal receipts	1,588,816	-	791,826
Non-revenue receipts	48,762	-	1,474
Total receipts	20,137,136	327,701	962,719
DISBURSEMENTS			
Instructional programs	7,600,315	-	-
Limited english proficiency programs	823,443	-	-
Poverty programs	1,478,136	-	-
Early childhood educational programs	713,673	-	-
Special education instructional programs	1,443,626	-	-
Early childhood special education instructional programs	196,249	-	-
Support services - pupils	768,724	-	-
Support services - staff	569,971	-	-
Board of education	48,775	-	-
Executive administration services	373,265	-	-
Office of the principal	760,394	-	-
Support services - business	617,039	-	-
Vehicle acquisition and maintenance	429,707	-	-
Support services - building(s) and site(s)	1,093,584	-	-
Support services - pupil transportation	50,370	-	-
Support services - pupil transportation sp ed	1,012	-	-
Community services	43,775	-	-
Federal programs	2,158,141	-	791,826
Categorical grants from Corporations	46,714	-	-
Summer school	32,706	-	-
Repayment of taxes paid for revalued property	233,750	-	-
Debt services / Fees	-	-	-
Redemption of Principal	-	-	-
Interest	-	-	-
School Activities	-	365,810	-
School Lunch	-	-	170,526
Total disbursements	19,483,369	365,810	962,352
Excess (deficiency) of receipts over disbursements before other financing sources/(uses)	653,767	(38,109)	367
OTHER FINANCING SOURCES/(USES)			
Transfers from other funds	523,559	20,000	20,000
Transfers to other funds	(563,559)	-	-
Net change in fund balance	613,767	(18,109)	20,367
Fund balance - beginning of year	3,162,694	234,817	58,177
Fund balance - end of year	$ 3,776,461	$ 216,708	$ 78,544

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FOR DISCUSSION
PURPOSE ONLY

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

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

FOR THE YEAR ENDED AUGUST 31, 2015

Special Revenue Fund	Capital Projects Funds		Debt Service Fund	
Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	Governmental Funds
$ -	$ 465,970	$ 506,759	$ 507,959	$ 13,275,490
18,699	-	-	-	522,773
-	4,330	4,091	451	8,872
-	-	-	-	19,959
-	-	-	-	125,095
-	-	-	-	6,552,748
-	-	221,015	-	2,601,657
-	364,569	-	-	414,805
18,699	834,869	731,865	508,410	23,521,399
-	-	-	-	7,600,315
-	-	-	-	823,443
-	-	-	-	1,478,136
- -	-	-	-	713,673
-	-	-	-	1,443,626
-	-	-	-	196,249
17,212	-	-	-	785,936
-	-	-	-	569,971
-	-	-	-	48,775
-	-	-	-	373,265
-	-	-	-	760,394
-	-	-	-	617,039
-	-	-	-	429,707
-	404,934	-	-	1,498,518
-	-	-	-	50,370
-	-	-	-	1,012
-	-	-	-	43,775
-	-	-	-	2,949,967
-	-	-	-	46,714
-	-	-	-	32,706
-	9,688	3,394	29,281	276,113
-	-	-	500	500
-	-	-	290,000	290,000
-	-	238,420	129,543	367,963
-	-	-	-	365,810
-	-	-	-	170,526
17,212	414,622	241,814	449,324	21,934,503
1,487	420,247	490,051	59,086	1,586,896
-	-	-	-	563,559
-	-	-	-	(563,559)
1,487	420,247	490,051	59,086	1,586,896
25,634	1,725,007	1,455,136	562,300	7,223,765
$ 27,121	$ 2,145,254	$ 1,945,187	$ 621,386	$ 8,810,661

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FOR DISCUSSION
PURPOSE ONLY

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

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

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

Reporting Entity

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

Measurement Focus and Basis of Accounting

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

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

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

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

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Presentation

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

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

The funds of the financial reporting entity are described below:

GOVERNMENTAL FUND TYPES

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

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

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

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PURPOSE ONLY

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

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

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

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

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

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

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

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

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

Cash and Cash Equivalents

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

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PURPOSE ONLY

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Investments

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

Equity Classification

Government-Wide Statements:

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

a. Restricted net position – Consisted of net position with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.

b. Unrestricted net position – All other amounts that do not meet the definition of "restricted."

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

Fund Financial Statements:

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

a. Nonspendable – This classification includes amounts that cannot be spent because they are either (1) not in spendable form or (2) are legally or contractually required to be maintained intact. The District did not have any nonspendable resources as of August 31, 2015.

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PURPOSE ONLY

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

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

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

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

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

Use of Estimates

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

Internal and Interfund Balances and Activities

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

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FOR DISCUSSION
PURPOSE ONLY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

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

2. BUDGET PROCESS AND PROPERTY TAXES

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

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

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

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

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PURPOSE ONLY

3. CASH AND INVESTMENTS

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

At August 31, 2015, the District had bank deposits of $6,316,550, all of which was covered by federal depository insurance and/or collateralized by U.S. Government securities subject to joint custody safe keeping receipts issued by the custodial financial institution, which was not the pledging institution.

4. FUNDS HELD BY COUNTY TREASURER

The following balances were held by the Butler, Colfax and Saunders County Treasurers for the District as of August 31, 2015.

	Butler County	Colfax County	Saunders County	Total
General Fund	$ 209,772	$ 2,344,397	$ -	$ 2,554,169
Building Fund	$ 9,351	$ 103,478	$ -	$ 112,829
Bond Fund	$ 9,370	$ 103,991	$ -	$ 113,361
Qualified Capital Purpose Undertaking Fund	$ 9,356	$ 103,544	$ -	$ 112,900
TOTALS	$ 237,849	$ 2,655,410	$ -	$ 2,893,259

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PURPOSE ONLY

6. LONG-TERM DEBT-BONDS

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

Series 2012 General Obligation Refunding Bonds payable in the amount of $6,835,000 were issued April 18, 2012. The purpose of the bonds was to refund the 2007 General Obligation Bonds on December 12, 2012. Principal bond payments are due annually starting on December 15, 2012. Interest rates from 0.30% to 3.00% and interest payments are payable semi-annually on June 15 and December 15, commencing on December 15, 2012. The final payment is due December 15, 2029. 6,055,000

Total Long-Term Debt at August 31, 2015 $ 10,640,000

The following is a summary of bond transactions of the District for the year ended August 31, 2015:

	2012 Refunding Bonds	2010 QSCB
Bonds		
Bonds Payable, Beginning of year	$ 6,345,000	$ 4,585,000
Bonds retired	290,000	-
Bonds Payable, End of year	$ 6,055,000	$ 4,585,000
Interest paid for the year ending August 31, 2015	$ 129,543	$ 238,420
Principal due within 1 year	$ 300,000	$ -

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PURPOSE ONLY

6. LONG-TERM DEBT-BONDS, CONTINUED

Annual future payments for bonds payable for the 2010 Qualified School Construction Bonds at August 31, 2015 are as follows:

August 31,	Principal	Interest Rate	Interest	Total
2016	-	5.20%	238,420	238,420
2017	-	5.20%	238,420	238,420
2018	-	5.20%	238,420	238,420
2019	-	5.20%	238,420	238,420
2020	-	5.20%	238,420	238,420
2021-2025	-	5.20%	1,192,100	1,192,100
2026	4,585,000	5.20%	119,210	4,704,210
	$ 4,585,000		$ 2,503,410	$ 7,088,410

Annual future payment for bonds payable for the 2012 General Obligation Refunding Bonds at August 31, 2015 are as follows:

August 31,	Principal	Interest Rate	Interest	Total
2016	300,000	.65%	127,843	427,843
2017	315,000	.75%	125,686	440,686
2018	330,000	.95%	122,937	452,937
2019	350,000	1.30%	119,095	469,095
2020	370,000	1.55%	113,953	483,953
2021-2025	2,115,000	1.85%-2.55%	449,788	2,564,788
2025-2030	2,275,000	2.65%-3.00%	161,748	2,436,748
	$ 6,055,000		$ 1,221,050	$ 7,276,050

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PURPOSE ONLY

7. SUMMARY OF ALL DEBT

The annual requirements to amortized all long-term notes and bonds debt outstanding at August 31, 2015, including interest payments, are as follows:

August 31,	Principal	Interest	Total Payments
2016	300,000	366,263	666,263
2017	315,000	364,106	679,106
2018	330,000	361,357	691,357
2019	350,000	357,515	707,515
2020	370,000	352,373	722,373
2021-2025	2,115,000	1,641,888	3,756,888
2026-2030	6,860,000	280,958	7,140,958
	$ 10,640,000	$ 3,724,460	$ 14,364,460

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9. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM

Plan Description. The Schuyler Community Schools District No. 123 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2014, there were 270 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

Normal retirement is at age 65. The monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to $3.50 per year of service; or 2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to $3.50 per year of service; or 2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or two and one-half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

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9. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM, CONTINUED

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent.

For the District's year ended August 31, 2015, the District's total payroll for all employees was $11,305,077. Total covered payroll was $10,864,758. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions. The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2013, to June 30, 2014, (and from July 1, 2014, through August 31, 2015). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2015 was $1,073,200.

Pension Liabilities. At June 30, 2014 the District had a liability of $5,855,047 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 90.65% funded as of June 30, 2014 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2014, the District's proportion was .499025 percent, which was an increase of .007758 percent from its proportion measured as of June 30, 2013.

For the year ended June 30, 2014, the District's allocated pension expense was $1,010,669.

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9. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM, CONTINUED

Actuarial Assumptions. The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price Inflation	3.25 percent
Wage Inflation	4.00 percent
Salary increases, including wage inflation	4.00 – 9.00 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.50% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00%
Long-term Rate of Return, net of investment expense, including price inflation	8.00 percent
Municipal Bond Index Rate	4.35 percent
Year FNP is Projected to be Depleted	N/A
Single Equivalent Int. Rate, net of investment expense, including price inflation	8.00 percent

*1% and no floor benefit for members joining on or after July 1, 2013.

The School Plan's pre-retirement mortality rates were based on the 1994 Group Annuity Mortality Table, projected to 2015 using scale AA, set back one year (sex distinct with 55 percent of male rates for males and 40 percent of female rates for females).

The School Plan's post-retirement rates were based on the 1994 Group Annuity Mortality Table, projected to 2015 using Scale AA, set-back one year (sex distinct).

The School Plan's disability mortality rates were based on the 1983 Railroad Retirement Board Disabled Annuitants Mortality (unisex).

The actuarial assumptions used in the July 1, 2014, valuations for the School plan is based on the results of the most recent actuarial experience study, which covered the five year period ending June 30, 2011. The experience study report is dated August 20, 2012.

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9. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM, CONTINUED

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2014, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long Term Expected Real Rate of Return *
Large Cap US Equity	26.10%	4.4%
Small Cap US Equity	2.90%	4.9%
Global Equity	15.00%	5.0%
International Developed Equity	11.14%	5.0%
Emerging Markets Equity	2.36%	6.2%
Fixed Income	25.00%	1.7%
Bank Loans	5.00%	2.0%
Real Estate	7.50%	4.7%
Private Equity	5.00%	6.5%
Total	100.00%	

*Geometric mean, net of investment expenses.

Discount Rate. The discount rate used to measure the Total Pension Liability at both June 30, 2013, and June 30, 2014, was 8 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2006, through June 30, 2011. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

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9. NEBRASKA SCHOOL EMPLOYEES RETIREMENT SYSTEM, CONTINUED

Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2113.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 8.0 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.0 percent) or 1-percentage-point higher (9.0 percent) than the current rate:

	Discount rate	District's proportionate Share of net pension liability
1% decrease	7.0%	$ 11,570,771
Current discount rate	8.0%	$ 4,851,780
1% increase	9.0%	$ (732,297)

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712 or via the internet at http://www.auditors.nebraska.gov/APA_Reports/2015/SA185-03112015-July_1_2013_through_ June_30_2014_Audit_Report.pdf.

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10. EARLY RETIREMENT INCENTIVE PLAN

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

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

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

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

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

During the fiscal year ended August 31, 2015, the District paid $106,996 from the General Fund for the early retirement incentive plan. The total future payments required to be paid under the ERIP is $389,465.

11. COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

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

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11. COMMITMENTS AND CONTINGENCIES, CONTINUED

Compensated Absences

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

Litigation

The District was involved in litigation regarding property taxes that were incorrectly levied by the county and whereby the District is required to make reimbursements of $105,681.29 by January 1, 2019 and $105,681.28 by January 1, 2020.

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

12. RISK MANAGEMENT

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

13 SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 31, 2015, which is the date the financial statements were available to be issued.

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

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND

FOR THE YEAR ENDED AUGUST 31, 2015

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2014		$ 2,245,218	
Receipts:			
Local receipts:			
Local property taxes	$ 11,119,501	10,433,975	$ (685,527)
Carline tax	15,000	19,120	4,120
Public power district sales tax	3,000	27,580	24,580
Motor vehicle taxes	445,000	485,323	40,323
Tuition received from individuals	7,500	-	(7,500)
Interest	6,000	18,419	12,419
Local license fees	3,500	300	(3,200)
Police court fines	-	735	735
Rental of school facilities	-	2,707	2,707
Other local receipts	5,000	8,213	3,213
	11,604,501	10,996,373	(608,128)
County receipts:			
County fines and license fees	115,000	125,095	10,095
ESU receipts	2,000	-	(2,000)
	117,000	125,095	8,095
State receipts:			
State aid	5,819,615	5,819,615	-
Special education programs	678,000	565,431	(112,569)
Special education transportation	3,150	4,117	967
Homestead exemption	-	96,965	96,965
Property tax credit	-	433,032	433,032
Payments for high ability learners	8,540	6,611	(1,929)
Pro-rate motor vehicle	21,000	26,019	5,019
State apportionment	211,000	272,788	61,788
State Categorical Programs	175,000	-	(175,000)
Early Childhood Endowment Grants	-	145,304	145,304
Other state receipts	3,000	6,668	3,668
	6,919,305	7,376,551	457,246
Federal receipts:			
Title I, (includes NCLB Title I)	485,000	674,764	189,764
Title II, Part A NCLB teacher quality grants	40,000	45,254	5,254
IDEA Part B special education	-	108,300	108,300
IDEA Preschool	-	4,373	4,373
IDEA Enrollment/poverty	356,171	235,120	(121,051)
IDEA Part B Early Intervening Services	-	107,434	107,434
MEDICAID in public schools	5,000	16,341	11,341
MEDICAID administrative activities (MAAPS)	60,000	43,106	(16,894)
Federal vocational & applied technology education (Carl Perkins)	5,000	5,880	880
Universal Service Fund (E-Rate)	57,000	6,377	(50,623)
ARRA:ESEA School Improvement Grant	826,985	-	(826,985)
Title III NCLB limited english proficient grant	-	88,131	88,131
Title III NCLB Immigrant Education	-	22,724	22,724
Other federal categorical receipts	293,750	174,249	(119,501)
Grants from corporations	84,600	56,763	(27,837)
	2,213,506	1,588,816	(624,690)

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

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND

FOR THE YEAR ENDED AUGUST 31, 2015

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Receipts (continued):			
Non-revenue receipts:			
Insurance adjustments	-	18,783	18,783
Sale of property	-	2,725	2,725
Other non-revenue receipts	-	7,254	7,254
	-	28,762	28,762
Total receipts	20,854,312	20,115,596	(738,716)
Disbursements:			
Regular instructional programs	11,262,094	7,760,515	3,501,579
Limited english proficiency programs	-	823,443	(823,443)
Poverty programs	-	1,478,136	(1,478,136)
Early childhood educational programs	-	475,444	(475,444)
Special education instructional programs	1,372,825	1,466,433	(93,608)
Early childhood special education instructional programs	-	196,249	(196,249)
Support services - pupils	909,083	768,724	140,358
Support services - staff	515,415	569,971	(54,557)
Board of education	66,919	48,775	18,143
Executive administration services	394,721	363,484	31,237
Office of the principal	981,399	760,394	221,005
General administration - business services	98,800	519,859	(421,059)
Vehicle acquisition and maintenance	36,400	29,707	6,693
Support services - building(s) and site(s)	1,591,256	1,493,584	97,672
Support services - pupil transportation	58,760	50,370	8,390
School age special education pupil transportation	1,560	1,012	548
Community services	60,000	43,775	16,225
State categorical programs	185,400	238,229	(52,829)
Federal programs	2,215,000	2,145,408	69,592
Debt services	108,160	243,531	(135,371)
Summer school	42,000	32,706	9,294
Transfers	100,000	40,000	60,000
Total disbursements	19,999,791	19,549,748	450,043
Excess (deficiency) of receipts over disbursements	$ 854,521	565,848	$ (288,673)
Budgetary fund balance, August 31, 2015		$ 2,811,066	

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

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
DEPRECIATION FUND

FOR THE YEAR ENDED AUGUST 31, 2015

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2014		$ 866,515	
Receipts:			
Local receipts:			
Interest	$ -	1,507	$ 1,507
	-	1,507	1,507
Non-revenue receipts:			
Transfer from the general fund	-	400,000	400,000
	-	400,000	400,000
Total receipts	-	401,507	401,507
Disbursements:			
Support services - business	849,307	368,906	480,401
Total disbursements	849,307	368,906	480,401
Excess (deficiency) of receipts over disbursements	$ (849,307)	32,601	$ 881,908
Budgetary fund balance, August 31, 2015		$ 899,116	

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PURPOSE ONLY

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

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
EMPLOYEE BENEFIT FUND

FOR THE YEAR ENDED AUGUST 31, 2015

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2014		$ 50,961	
Receipts:			
Local receipts:			
Interest	$ -	33	$ 33
	-	33	33
Non-revenue receipts:			
Transfer from the general fund	95,695	123,559	27,864
	95,695	123,559	27,864
Total receipts	95,695	123,592	27,897
Disbursements:			
Support services - business	145,560	128,274	17,286
Total disbursements	145,560	128,274	17,286
Excess (deficiency) of receipts over disbursements	$ (49,865)	(4,682)	$ 45,183
Budgetary fund balance, August 31, 2015		$ 46,279	

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See Notes to Supplementary Information Budgerary Comparison Schedule

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

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
COOPERATIVE FUND

FOR THE YEAR ENDED AUGUST 31, 2015

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2014		$ -	
Receipts:			
Local receipts:			
Tuition received from individuals	$ 150,000	-	$ (150,000)
	150,000	-	(150,000)
Non-revenue receipts			
Other non-revenue receipts	-	20,000	20,000
	-	20,000	20,000
Total receipts	150,000	20,000	(130,000)
Disbursements:			
Regular Instructional Programs	150,000	-	150,000
Total disbursements	150,000	-	150,000
Excess (deficiency) of receipts over disbursements	$ -	20,000	$ 20,000
Budgetary fund balance, August 31, 2015		$ 20,000	

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

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ACTIVITIES FUND

FOR THE YEAR ENDED AUGUST 31, 2015

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2014		$ 234,817	
Receipts:			
Local receipts:			
Interest	$ -	224	$ 224
Activities receipts	295,568	327,477	31,909
	295,568	327,701	32,133
Non-revenue receipts:			
Transfer from the general fund	-	20,000	20,000
	-	20,000	20,000
Total receipts	295,568	347,701	52,133
Disbursements:			
Support services - pupils	500,000	365,810	134,190
Total disbursements	500,000	365,810	134,190
Excess (deficiency) of receipts over disbursements	$ (204,432)	(18,109)	$ 186,323
Budgetary fund balance, August 31, 2015		$ 216,708	

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See Notes to Supplementary Information Budgerary Comparison Schedule

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

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
SCHOOL LUNCH FUND

FOR THE YEAR ENDED AUGUST 31, 2015

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2014		$ 58,177	
Receipts:			
Local receipts:			
Interest	$ 200	8	(192)
Sale of lunches/milk	210,000	164,410	(45,590)
Other	10,000	-	(10,000)
	220,200	164,418	(55,782)
State receipts:			
State reimbursement	7,500	5,001	(2,499)
	7,500	5,001	(2,499)
Federal receipts:			
Federal reimbursement	664,000	791,826	127,826
	664,000	791,826	127,826
Non-revenue receipts:			
Transfer from the general fund	52,230	20,000	(32,230)
Other non-revenue receipts	-	1,474	1,474
	52,230	21,474	(30,756)
Total receipts	943,930	982,719	38,789
Disbursements:			
Support services - pupils	1,026,851	962,352	64,499
Total disbursements	1,026,851	962,352	64,499
Excess (deficiency) of receipts over disbursements	$ (82,921)	20,367	$ 103,288
Budgetary fund balance, August 31, 2015		$ 78,544	

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

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
STUDENT FEE FUND

FOR THE YEAR ENDED AUGUST 31, 2015

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2014		$ 25,634	
Receipts:			
Local receipts:			
Extracurricular activity fees	$ 21,677	18,699	$ (2,978)
Summer or night school fees	2,000	-	(2,000)
Total receipts	23,677	18,699	(4,978)
Disbursements:			
Support services - pupils	40,000	17,212	22,788
Summer or night school fees	10,000	-	10,000
Total disbursements	50,000	17,212	32,788
Excess (deficiency) of receipts over disbursements	$ (26,323)	1,487	$ 27,810
Budgetary fund balance, August 31, 2015		$ 27,121	

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See Notes to Supplementary Information Budgerary Comparison Schedule

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

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
SPECIAL BUILDING FUND

FOR THE YEAR ENDED AUGUST 31, 2015

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2014		$ 1,725,007	
Receipts:			
Local receipts:			
Local property taxes	$ 500,811	440,326	$ (60,485)
Carline taxes	1,000	749	(251)
Interest	4,000	4,330	330
Other local receipts	65,000	-	(65,000)
	570,811	445,405	(125,406)
State receipts:			
Homestead exemption	-	4,367	4,367
Property tax credit	-	19,503	19,503
Pro rate motor vehicle	500	1,025	525
	500	24,895	24,395
Non-revenue receipts:			
Other non-revenue receipts	100,000	364,569	264,569
	100,000	364,569	264,569
Total receipts	671,311	834,869	163,558
Disbursements:			
Support services - building(s) and site(s)	1,875,185	404,934	1,470,251
Support services - debt services	-	9,688	(9,688)
	1,875,185	414,622	1,460,563
Total disbursements	1,875,185	414,622	1,460,563
Excess (deficiency) of receipts over disbursements	$ (1,203,874)	420,247	$ 1,624,121
Budgetary fund balance, August 31, 2015		$ 2,145,254	

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

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

FOR THE YEAR ENDED AUGUST 31, 2015

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2014		$ 1,455,136	
Receipts:			
Local receipts:			
Local property taxes	$ 501,067	480,766	$ (20,301)
Carline taxes	100	897	797
Interest	15,000	4,091	(10,909)
Other local receipts	-	-	-
	516,167	485,753	(30,414)
State receipts:			
Homestead exemption	-	4,364	4,364
Pro-rate motor vehicle	650	1,219	569
Property tax credit	-	19,513	19,513
	650	25,096	24,446
Federal receipts			
Bond interest reimbursement	200,000	221,015	21,015
	200,000	221,015	21,015
Non-revenue receipts			
Other non-revenue receipts	(825,000)	-	825,000
	(825,000)	-	825,000
Total receipts	(108,183)	731,865	840,048
Disbursements:			
Building acquisition and improvement	650,000	-	650,000
Redemption of principal-Series 2010	340,000	-	340,000
Debt services interest-Series 2010	240,000	238,420	1,580
Bond fees	-	-	-
Repayment of Property Taxes Paid for Revalued Property	-	3,394	(3,394)
Total disbursements	1,230,000	241,814	988,186
Excess (deficiency) of receipts over disbursements	$ (1,338,183)	490,051	$ 1,828,234
Budgetary fund balance, August 31, 2015		$ 1,945,187	

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

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
BOND FUND

FOR THE YEAR ENDED AUGUST 31, 2015

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2014		$ 562,300	
Receipts:			
Local receipts:			
Local property taxes	$ 501,849	481,967	(19,882)
Carline taxes	-	900	900
Interest	-	451	451
	501,849	483,318	(18,531)
State receipts:			
Homestead exemption	-	4,325	4,325
Property tax credit	-	19,544	19,544
Pro-rate motor vehicle	-	1,223	1,223
	-	25,092	25,092
Non-revenue receipts			
Other non-revenue receipts	(135,000)	-	135,000
	(135,000)	-	135,000
Total receipts	366,849	508,410	141,561
Disbursements:			
Redemption of principal-Series 2012	325,000	290,000	35,000
Debt services interest-Series 2012	250,000	129,543	120,458
Repayment of Taxes Paid for Revalued Property	-	29,281	(29,281)
Bond fees	-	500	(500)
Total disbursements	575,000	449,324	125,676
Excess (deficiency) of receipts over disbursements	$ (208,151)	59,086	$ 267,237
Budgetary fund balance, August 31, 2015		$ 621,386	

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

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED AUGUST 31, 2015

1. BUDGETARY ACCOUNTING

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

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

2. PRESENTATION

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

DRAFT
FOR DISCUSSION
PURPOSE ONLY

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

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

FOR THE YEAR ENDED AUGUST 31, 2015

	General	Depreciation	Employee Benefit	Cooperative	Total General Funds
ASSETS					
Cash and cash equivalents	$ 256,897	$ 899,116	$ 46,279	$ 20,000	$ 1,222,292
Cash with county treasurers	2,554,169	-	-	-	2,554,169
Total Assets	$ 2,811,066	$ 899,116	$ 46,279	$ 20,000	$ 3,776,461
FUND BALANCES					
Restricted	$ -	$ -	$ -	$ -	$ -
Commited	-	-	-	20,000	20,000
Assigned	-	899,116	46,279	-	945,395
Unassigned	2,811,066	-	-	-	2,811,066
Total Fund Balance	$ 2,811,066	$ 899,116	$ 46,279	$ 20,000	$ 3,776,461

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FOR DISCUSSION
PURPOSE ONLY

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

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

FOR THE YEAR ENDED AUGUST 31, 2015

Special Revenue Funds			Capital Projects Funds		Debt Service Fund	
Activities	School Lunch	Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	Governmental Funds
$ 216,708	$78,544	$ 27,121	$2,032,425	$ 1,832,287	$ 508,025	$ 5,917,402
-	-	-	112,829	112,900	113,361	2,893,259
$ 216,708	$78,544	$ 27,121	$2,145,254	$ 1,945,187	$ 621,386	$ 8,810,661
$ -	$78,544	$ -	$2,145,254	$ 1,945,187	$ 621,386	$ 4,790,371
						20,000
216,708	-	27,121	-	-	-	1,189,224
-	-	-	-	-	-	2,811,066
$ 216,708	$78,544	$ 27,121	$2,145,254	$ 1,945,187	$ 621,386	$ 8,810,661

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FOR DISCUSSION
PURPOSE ONLY

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

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

FOR THE YEAR ENDED AUGUST 31, 2015

	General	Depreciation	Employee Benefit	Cooperative	Total General Funds
RECEIPTS					
Taxes	$11,794,802	$ -	$ -	$ -	$11,794,802
Local receipts	11,955	-	-	-	11,955
Restricted Interest	-	-		-	-
Unrestricted Interest	18,419	1,507	33	-	19,959
County receipts	125,095	-	-	-	125,095
State receipts	6,547,747	-	-	-	6,547,747
Federal receipts	1,588,816	-	-	-	1,588,816
Non-revenue receipts	28,762	-	-	20,000	48,762
Total receipts	20,115,596	1,507	33	20,000	20,137,136
DISBURSEMENTS					
Instructional programs	7,600,315	-	-		7,600,315
Limited english proficiency programs	823,443	-	-	-	823,443
Poverty programs	1,478,136	-	-	-	1,478,136
Early childhood educational programs	713,673	-	-	-	713,673
Special education instructional programs	1,443,626	-	-	-	1,443,626
Early childhood special education programs	196,249	-	-	-	196,249
Support services - pupils	768,724	-	-	-	768,724
Support services - staff	569,971	-	-	-	569,971
Board of education	48,775	-	-	-	48,775
Executive administration services	373,265	-	-	-	373,265
Office of the principal	760,394	-	-	-	760,394
Support services - business	519,859	368,906	128,274	-	1,017,039
Vehicle acquisition and maintenance	29,707	-	-	-	29,707
Support services - building(s) and site(s)	1,093,584	-	-	-	1,093,584
Support services - pupil transportation	50,370	-	-	-	50,370
School age special education pupil transportation	-	-	-	-	-
Support services - pupil transportation sp ed	1,012	-	-	-	1,012
Community services	43,775	-	-	-	43,775
Federal programs	2,158,141	-	-	-	2,158,141
Categorical grants from corporations	46,714	-	-	-	46,714
Summer school	32,706	-	-	-	32,706
Repayment of taxes paid for revalued property	233,750				233,750
Debt service fee	-	-	-	-	-
Redemption of principal	-	-	-	-	-
Interest	-	-	-	-	-
School activities	-	-	-	-	-
School lunch	-	-	-	-	-
Total disbursements	18,986,189	368,906	128,274	-	19,483,369
Excess (deficiency) of receipts over disbursements before other financing uses	1,129,407	(367,399)	(128,241)	20,000	653,767
OTHER FINANCING SOURCES/(USES)					
Transfers from other funds	-	400,000	123,559	-	523,559
Transfers to other funds	(563,559)	-	-	-	(563,559)
Net change in fund balance	565,848	32,601	(4,682)	20,000	613,767
Fund balance - beginning of year	2,245,218	866,515	50,961	-	3,162,694
Fund balance - end of year	$ 2,811,066	$ 899,116	$ 46,279	$ 20,000	$ 3,776,461

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FOR DISCUSSION
PURPOSE ONLY

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

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

FOR THE YEAR ENDED AUGUST 31, 2015

Special Revenue Funds			Capital Projects Funds		Debt Service Fund	
Activities	School Lunch	Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	Governmental Funds
$ -	$ -	$ -	$ 465,970	$ 506,759	$ 507,959	$ 13,275,490
327,701	164,418	18,699	-	-	-	522,773
-	-	-	4,330	4,091	451	8,872
-	-	-		-	-	19,959
-	-	-	-	-	-	125,095
-	5,001	-	-	-	-	6,552,748
-	791,826	-	-	221,015	-	2,601,657
-	1,474	-	364,569	-	-	414,805
327,701	962,719	18,699	834,869	731,865	508,410	23,521,399
-	-	-	-	-	-	823,443
-	-	-	-	-	-	1,478,136
-	-	-	-	-	-	713,673
-	-	-	-	-	-	1,443,626
-	-	-	-	-	-	196,249
-	-	-	-	-	-	768,724
-	-	17,212	-	-	-	587,183
-	-	-	-	-	-	48,775
-	-	-	-	-	-	373,265
-	-	-	-	-	-	760,394
-	-	-	-	-	-	1,017,039
-	-	-	-	-	-	29,707
-	-	-	404,934	-	-	1,498,518
-	-	-	-	-	-	50,370
-	-	-	-	-	-	-
-	-	-	-	-	-	1,012
-	-	-	-	-	-	43,775
-	791,826	-	-	-	-	2,949,967
-	-	-	-	-	-	46,714
-	-	-	-	-	-	32,706
-	-	-	9,688	3,394	29,281	276,113
-	-	-	-	-	500	500
-	-	-	-	-	290,000	290,000
-	-	-	-	238,420	129,543	367,963
365,810	-	-	-	-	-	365,810
-	170,526	-	-	-	-	170,526
365,810	962,352	17,212	414,622	241,814	449,324	21,934,503
(38,109)	367	1,487	420,247	490,051	59,086	1,586,896
20,000	20,000	-	-	-	-	563,559
-	-	-	-	-	-	(563,559)
(18,109)	20,367	1,487	420,247	490,051	59,086	1,586,896
234,817	58,177	25,634	1,725,007	1,455,136	562,300	7,223,765
$ 216,708	$ 78,544	$ 27,121	$ 2,145,254	$ 1,945,187	$ 621,386	$ 8,810,661

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

This section of Schuyler Community Schools' annual audit report presents our discussion and analysis of the school district's financial performance during the fiscal year that ended on August 31, 2015. Please read it in conjunction with the district's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This document meets the provisions of Statement No.34 of the Governmental Accounting Standards. Board "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments." Statement 34 established standards for external financial reporting for all state and loca1 government entities, which includes government-wide financial statements, fund, financial statements, and the classification of net assets into three components: (a) invested in capital assets, net of related debt; (b) restricted; and (c) unrestricted.

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

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

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

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

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

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

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

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PURPOSE ONLY

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

FINANCIAL HIGHLIGHTS

- Schuyler Community Schools is made up of 289.8 square miles. Currently SCS consists of 6 attendance centers. Richland – K-8 attendance center - to the west of Schuyler, Fisher's 24 – K-8 attendance center - to the North and 4R – 6-12 Alternative Education center to the east - are our rural/satellite schools. In the city of Schuyler, Schuyler Elementary School houses K-5 students. Schuyler Middle School houses grades 6-8 and Schuyler Central High School houses grades 9-12. The total student population has grown to approximately 1,820. SCS also has a preschool program. Approximately 100 – 3&4 year old children attend the preschool located at the former Northward sight.

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

- During the year 2014-2015, the school district receipted $23,521,399. Disbursements for the year were $21,934,503. Total net assets for the district were $8,810,661.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Governmental Activities

The largest single source, of receipts for the District is property tax. In 2013-2014, property was valued at $964,926,852. In 2014-2015 property value increased to $1,182,296,594. This ($217,369,742) was an increase of 22.53%. This valuation generated $11,231,819 for the general fund; $506,918 for the bond fund; $505,870 for the special building fund, and $506,128 for the qualified capital purpose undertaking fund. This totals $12,750,735.

The following table shows the property tax rates, by fund, for fiscal years 2013-2014 and 2014-2015 including a calculation of the amount by which each levy changes. Note: levies are expressed in dollars and cents per $100 of valuation. For example, the district total property tax for the General Fund, Bond Fund, Building Fund, and Qualified Capital Purpose Undertaking Fund on $100,000 of property in 2014-2015 would be $1,078.47 for the 19-0123 Schuyler Community Schools district.

Fund	2014-15 Levy	2013-14 Levy	Levy Change
General Fund	.950000	.983286	(.033286)
Bond Fund	.042876	.052332	(.009456)
Building Fund	.042787	. 020000	.022787
QCPUF	.042809	.052000	(.009191)
District Totals	1.078472	1.107618	(.029146)

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The District's state aid recorded in the General Fund for 2013-14 was $5,150,787 and for the 2014-2015 school year was certified at $5,819,615. This reflects an increase of $668,828 (12.98% increase).

General Fund Budgetary Highlights

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

	2014-2015 Budget	2014-2015 Actual	2013-2014 Actual
Beginning Balance		$2,245,218	$2,084,512
Receipts:			
Local Sources	11,604,501	10,996,373	9,730,783
State Sources	6,919,305	7,376,551	6,667,131
County & ESU Sources	117,000	125,095	142,461
Federal Sources	2,213,506	1,588,816	1,002,152
Non Revenue	-	28,762	84,884
Total Receipts	20,854,312	20,115,596	17,627,412
Expenditures	(19,999,791)	(19,549,748)	(17,466,706)
Ending Balance		$2,811,066	$2,245,218

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

FINANCIAL ANALYSIS OF THE OTHER FUNDS

The following financial information pertains to the these funds: Depreciation Fund, Employee Benefit Fund, Activities Fund, Lunch Fund, Special Building Fund, Student Fee Fund, Bond Fund, Qualified Capital Purpose Undertaking Fund, and Cooperative Fund for the 2014-2015 and 2013-2014 school years.

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PURPOSE ONLY

	2014-2015 Budget	2014-2015 Actual	2013-2014 Actual
Depreciation Fund			
Beginning Balance		$866,515	$1,344,252
Total Receipts	-	401,507	301,519
Total Disbursements	(849,307)	(368,906)	(779,256)
Ending Balance		$899,116	$866,515
Employee Benefit Fund			
Beginning Balance		$50,961	$120,425
Total Receipts	95,695	123,592	120,566
Total Disbursements	(145,560)	(128,0274)	(190,030)
Ending Balance		$46,279	$50,961
Activities Fund			
Beginning Balance		$234,817	$175,843
Total Receipts	295,568	347,701	355,501
Total Disbursements	(500,000)	(365,810)	(296,527)
Ending Balance		$216,708	$234,817
School Lunch Fund			
Beginning Balance		$58,177	$61,186
Total Receipts	943,930	982,719	884,268
Total Disbursements	(1,026,851)	(962,352)	(887,277)
Ending Balance		$ 78,544	$ 58,177
Student Fee Fund			
Beginning Balance		$25,634	$23,823
Total Receipts	23,677	18,699	15,211
Total Disbursements	(50,000)	(17,212)	(13,400)
Ending Balance		$ 27,121	$25,634
Special Building Fund			
Beginning Balance		$1,725,007	$1,655,315
Total Receipts	671,311	834,869	263,320
Total Disbursements	(1,875,185)	(414,622)	(193,628)
Ending Balance		$ 2,145,254	$1,725,007
QCPUF			
Beginning Balance		$1,455,636	$1,080,695
Total Receipts	(108,183)	731,865	733,071
Total Disbursements	(1,230,000)	(241,814)	(358,130)
Ending Balance		$1,945,187	$1,455,636
Bond Fund			
Beginning Balance		$562,300	$324,259
Total Receipts	366,849	508,410	644,359
Total Disbursements	(575,000)	(449,324)	(406,318)
Ending Balance		$621,386	$562,300
Cooperative Fund			
Beginning Balance		$ -	$ -
Total Receipts	150,000	20,000	-
Total Disbursements	(150,000)	(-)	(-)
Ending Balance		$20,000	$ -

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FOR DISCUSSION
PURPOSE ONLY

DEBT ADMINISTRATION

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

CONTACTING THE DISTIRICT'S FINANCIAL MANAGEMENT

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

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FOR DISCUSSION
PURPOSE ONLY

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each fund of Schuyler Community Schools, District No. 123, Schuyler, Nebraska, as of and for the year ended August 31, 2015, and the related notes to the financial statements, which collectively comprise Schuyler Community Schools' financial statements and have issued our report thereon dated October 31, 2015.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompany schedule of findings and questioned costs as finding 2015-01 that we consider to be significant deficiencies.

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PURPOSE ONLY

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Schuyler Community Schools, District No. 123's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2015-02.

School District's Response to Findings

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

Purpose of this Report

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

Pekny & Associates, CPA's, PC
October 31, 2015

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FOR DISCUSSION
PURPOSE ONLY

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

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

Report on Compliance for Each Major Federal Program

We have audited Schuyler Community Schools, District No. 123's (the "District") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended August 31, 2015. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for the compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Schuyler Community Schools District No. 123's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Schuyler Community Schools, District No. 123's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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FOR DISCUSSION
PURPOSE ONLY

Opinion on Each Major Federal Program

In our opinion, Schuyler Community Schools, District No. 123 complied, in all material respects, with types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2015.

Report on Internal Control Over Compliance

Management of Schuyler Community Schools, District No. 123 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Schuyler Community Schools, District No. 123's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Schuyler Community Schools, District No. 123's internal control over compliance.

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

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

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

Pekny & Associates, CPA's, PC
October 31, 2015

DRAFT
FOR DISCUSSION
PURPOSE ONLY

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2015

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Awards Expended
U.S. Department of Agriculture:			
Child Nutrition Cluster			
Pass-through program from State Department of Health and Human Services			
Food Distribution Program(Note B)	10.555	19-0123	$ 58,119
Pass-through program from State Department of Education			
National School Lunch Program	10.555	19-0123	767,842
Summer Food Service Program for Children	10.559	19-0123	23,984
Total U.S. Department of Agriculture			849,945
U.S. Department of Health and Human Services:			
Pass-through program from State Department of Health and Human Services			
Medical Assistance Program	93.778	19-0123	59,447
Total U.S. Department of Health and Human Services			59,447
U.S. Department of Education:			
Pass-through programs from State Department of Education			
Title I Grant to LEA	84.010	19-0123	1,401,516
Special Education Cluster			
Special Education Grants	84.027	19-0123	368,248
Special Education Preschool Grants	84.173	19-0123	4,373
Title III	84.365	19-0123	92,438
Career and Technical Education	84.048	19-0123	1,652
Improving Teacher Quality State Grants	84.367	19-0123	36,670
Tittle IV Part B	84.287	19-0123	193,797
Total U.S. Department of Education			2,098,694
Total Expenditures of Federal Awards			$ 3,008,086

DRAFT
FOR DISCUSSION
PURPOSE ONLY

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

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

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED AUGUST 31, 2015

NOTE A – BASIS OF PRESENTATION

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

NOTE B – FOOD DISTRIBUTION

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

DRAFT
FOR DISCUSSION
PURPOSE ONLY

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2015

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on all the governmental activities, General, Depreciation, Employee Benefit, Activities, Lunch, Special Building, Student Fee, Qualified Capital Purpose Undertaking, Coop, and Bond Funds of Schuyler Community Schools, District No. 123.

2. One significant deficiency in internal control disclosed during the audit of the financial statements is reported in the Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with *Government Auditing Standards*. No material weaknesses are reported.

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

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

5. The auditor's report on compliance for the major federal award programs for Schuyler Community Schools, District No. 123 expresses an unmodified opinion on all major programs.

6. The programs tested as major programs included:

U.S. Department of Agriculture:	
Child Nutrition Cluster	
School Breakfast Program	CFDA #10.553
Nat'l School Lunch Program	CFDA #10.555
Summer Food Program	CFDA #10.559
U.S. Department of Education:	
Tittle I Grant to LEA	CFDA #84.010
Special Education Cluster	
Special Education Grants	CFDA #84.027
Special Ed Preschool Grants	CFDA #84.173

7. The threshold used for distinguishing between Type A and B programs was $300,000.

8. Schuyler Community Schools did not qualify as a low risk auditee as that term is defined in OMB Circular A-133

DRAFT
FOR DISCUSSION
PURPOSE ONLY

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
YEAR ENDED AUGUST 31, 2015

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
SIGNIFICANT DEFICIENCIES

2015-01

Criteria: A strong internal control environment should include processes that are designed to ensure compliance with applicable budget laws and regulations.

Condition: Auditee prepared the budget incorrectly by including disbursements as negative revenue.

Cause: The auditee misunderstood the instructions of the budget form and no internal control review process was in place.

Effect: Disbursements were incorrectly reported on the budget form.

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

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

2015-02

Criteria: The Nebraska Budget Act requires governing bodies of Nebraska to which the act applies, to follow prescribed budget procedures.

Condition: Auditee prepared the budget incorrectly by including disbursements as negative revenue.

Cause: The auditee misunderstood the instructions of the budget form

Effect: Disbursements were incorrectly reported on the budget form.

Recommendation: Procedures should be implemented to ensure that training is provided to ensure that budget documents are prepared according to prescribed budget procedures.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and will provide training to the appropriate individuals.

FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS
SIGNIFICANT DEFICIENCIES

None

DRAFT
FOR DISCUSSION
PURPOSE ONLY

CORRECTIVE ACTION PLAN

October 31, 2015

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

Schuyler Community Schools, District No. 123 respectfully submits the following corrective action plan for the year ended August 31, 2015.

Name and address of independent public accounting firm:

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

Audit period: Year ended August 31, 2015.

The findings from the October 31, 2015, schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS AND QUESTIONED COSTS RELATED TO FINANCIAL STATEMENTS
SIGNIFICANT DEFICIENCIES

2015-01 *Criteria*: A strong internal control environment should include processes that are designed to ensure compliance with applicable budget laws and regulations.

DRAFT
FOR DISCUSSION
PURPOSE ONLY

Condition: Auditee prepared the budget incorrectly by including disbursements as negative revenue.

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

Action Taken: Schuyler Community Schools, District No. 123 agrees with the finding and will provide training to the appropriate individuals.

2015-02 *Criteria*: The Nebraska Budget Act requires governing bodies of Nebraska to which the act applies, to follow prescribed budget procedures.

Condition: Auditee prepared the budget incorrectly by including disbursements as negative revenue.

Recommendation: Procedures should be implemented to ensure that training is provided to ensure that budget documents are prepared according to prescribed budget procedures.

Action Taken: Schuyler Community Schools, District No. 123 agrees with the finding and will provide training to the appropriate individuals.

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

Sincerely,

Daniel Hoesing, Superintendent
Schuyler Community Schools, District No. 123
October 31, 2015

DRAFT
FOR DISCUSSION
PURPOSE ONLY

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDING AUGUST 31, 2015

FINDINGS-FINANCIAL STATEMENTS AUDIT
MATERIAL WEAKNESS

FINDING 2014-1 – Monitoring

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

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

Current Status: Management adequately monitored the accounting functions of the District.

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

FINDING 2013-4 – Monitoring

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

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

Current Status: Management adequately monitored the accounting functions of the District.

DRAFT
FOR DISCUSSION
PURPOSE ONLY

Schuyler Central High School

- Brief overview of what has happened at Schuyler Central High School for the month of October:

- Our November Students Of The Month are: Senior—Allen Zrust; Junior—Jessica Hernandez; Sophomore—Jennifer Lopez, and Freshman—Maria Semerad. Congratulations to these students for their great work academically, behaviorally, and having great attendance.

- The students recognized as the November Sertoma Athletes of the month are: Abner Perez for Cross Country, Karen Rodriguez for girls golf, Lucy Rojo for softball, Brooke Horejsi for volleyball, and Arturo Chavez for football. Congratulations to these student athletes and their accomplishments on and off the field.

- The presence of a Truancy/Resource Officer has had a definite impact on our attendance at the high school. Ms. Pavel has completed the data collection for the first quarter of this school year in regard to high school student attendance. Compared to first quarter last year, we have dropped from 147 students having truancy issues to 58 students this school year. Tremendous improvement and positive impact on our school, but still have to continue to whittle away this attendance issues. Thanks to Ms. Pavel for her hard work and diligence in this area.

- Our Fall sports seasons have ended in October and we are now beginning our Girls and Boys Basketball season and wrestling season. As in the fall, we are having great participation numbers. We have 55 boys out for wrestling at this time and roughly 20 to 25 boys and girls out for basketball. We will be looking forward to our students starting their seasons in the month of November and representing SCHS with pride throughout their schedule.

- Our district Parent – Teacher Conferences were held on Tuesday, October 13th and Wednesday, October 14th in the West gym. Attendance was sporadic and we only had 25% of our parents attend conferences. With the Tech Fair at the same time we thought attendance may be improved but, we did not see any results from that. The Leadership Team at the school will be looking at different options on how to raise our parent attendance at the Parent—Teacher Conferences.

Schuyler Middle School

- Continuation of October Events:
  - On Wednesday, October 14th, SCHS hosted our "First Annual Warrior Tech Fair" in the district. It was an outstanding opportunity for our high school students to be exposed to up to date technology, technology careers, and technology trends. I want to congratulate and thank our technology team for planning and implementing such a great event for our students, district, and community. I also want to thank our staff for their flexibility in making this such a successful event for our school and students.
  - Throughout the months of November and December, we will begin conducting formal observations using our new system, iObservation. We, as administration, are learning and adapting to the new system and seeing many benefits to the use of iObservation for the improvement of instruction in our classes. The administration went through another iObservation training on Friday, October 30th in regard to principal evaluations.
  - On Tuesday, October 19th and Wednesday, October 20th , Mrs. Lickei, Trever Reeh and I attended a School Improvement Workship in Omaha, There were representatives from SES, SMS, and SCHS at this training. There was good information on how to utilize data to drive instruction and curriculum.
  - PSAT testing took place in our building on October 28th. The testing was facilitated by our counselor, Ms. Johnson. Students worked hard on the tests and hopefully we will have good results because of their hard work.



TO: Superintendents and NSAA Contact Person

FROM: Debra Velder, Associate Director

SUBJECT: Proposals

DATE: November 2, 2015

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

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

Proposed changes in NSAA Bylaws, must successfully pass through the legislative process. (I.e. November District Meeting, January District Meeting, Legislative Commission, Representative Assembly and if required a ratification of member schools) to be enacted.

Proposed changes in NSAA Approved Rulings, rest in the final approval of the Board of Directors.

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

District 2 Meeting

Wednesday, November 11, 2015

Boys Town Conference Center

9:00 a.m.

PROPOSED CHANGES IN NSAA BYLAWS.

A. This proposal is submitted by: Bill Fitzgerald, Fremont

The proposal deals with: Yearbook: Article 2.6.9.1 OR 2.6.1 Section**:** Parents Change Domicile to Different School District / Domicile Page: 20-21 / 19

ADDITIONS are in all capital letters. (Changes/Deletions are in parentheses.)

ADD to 2.6.9.1 or 2.6.1 (best fit determined by NSAA Staff): IF A STUDENTS PARENTS CHANGE DOMICILE DURING THE CURRENT SCHOOL YEAR, AND THE STUDENT HAS BEEN IN AN ACTIVITY AT THEIR FORMER SCHOOL, THE STUDENT MAY PRACTICE IN THAT ACTIVITY BUT MUST WAIT **SEVEN DAYS** (ONE WEEK) FROM THEIR INITIAL ENROLLMENT AT THE NEW SCHOOL BEFORE COMPETITION IN THAT ACTIVITY.

Will this proposal impact cost to the School? NO

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? NO

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

Rationale for the proposed change:

PROS: Understanding that a student's eligibility is based on the parents domicile, this is not an issue at the beginning of a school year. However, if the domicile changes during the school year, there is a possibility that the student could participate with one team at a school early in the week, and then be playing for another school later on in the same week.

The one week before competition would allow a student to practice at their new school, but would keep them from competing before adequate practices and skill evaluations take place. This is also the same time frame a student has if they were to change activities during a season at a school (Approved Ruling 3.1.1.2)

As strange as it might seem, a student under the current bylaws can practice at their first school, and after a parents move to a new district would be eligible immediately at the new school, whose opponent could actually be the previous school he just attended. This would eliminate this possibility, and would deter parents / students domicile changes just to find what they consider a better situation at the moment.

CONS: None

PROPOSED IMPLEMENTATION DATE: Start of the 2016-17 School Year

B. This proposal is submitted by: Ron Mimick, Aquinas Catholic

The proposal deals with: Yearbook: Article 2 Section**:** 2.14.1 Page**:** 30

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:

2.14.1 In accordance with Federal and State Laws and the interpretation of these laws, the Association, through its membership shall support equal opportunities for all students regardless of race, RELIGION, gender, national origin, or disability.

Will this proposal impact cost to the School? NO

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? NO

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

Rationale for the proposed change:

PROS: The NSAA Non-Discrimination Policy states that "It is the policy of the NSAA and its member schools not to discriminate on the basis of race, religion, gender, disability or national origin in its co-curricular activities. It is also the policy of the Association not to discriminate with any other practices or interactions that are necessary in the daily operation of the organization."

The word "religion" apparently was inadvertently omitted from the Equal Opportunities for Participation provision in section 2.14.1 of the Bylaws. This proposal would simply correct that omission, and conform the Bylaws to the Non-Discrimination Policy.
CONS: None
PROPOSED IMPLEMENTATION DATE: 2016-17

C. This proposal is submitted by: Steve Zehnder, Omaha Concordia
The proposal deals with: Yearbook: Article 2 Section**:** 2.14.1 Page**:** 30
The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:
2.14.1 In accordance with Federal and State Laws and the interpretation of these laws, the Association, through its membership shall support equal opportunities for all students regardless of race, gender, national origin, or disability. A STUDENT'S GENDER IS DETERMINED BY THE SEX NOTED ON HIS/HER CERTIFICATE AT BIRTH.
Will this proposal impact cost to the School? NO
Will this proposal impact cost to the NSAA? NO
Will this proposal increase travel for the participating schools? NO
Will this proposal impact a student or coach's loss of instruction time? NO
Rationale for the proposed change:
PROS:
This legislative proposal would maintain the Association's current practice that supports a student's equal opportunity to participate in NSAA activities based on the sex noted on the student's birth certificate at the time of birth. There are several reasons for maintaining this practice and for stipulating this policy in the Association's bylaws:
It enables all students in current member schools to continue to participate in NSAA activities, and would help to maintain the membership of the current member schools of the Association;
It acknowledges that all students have legitimate safety and fairness concerns in participation in NSAA activities, and a right to bodily privacy and to perceived and actual safety in the use of sex-segregated facilities in conjunction with those activities;
It recognizes the obligation of member schools to provide a protective environment for their students, including safe activities and safe and appropriate facilities to be used in conjunction with those activities;
It avoids supporting or encouraging psychological or medical interventions, the long-term effects of which are largely unknown, for students with gender dysphoria, while still allowing these students to participate in NSAA activities in accordance with the sex indicated on their birth certificate at the time of birth;
It would avoid the creation of legal liability for the Association in the future, if the NSAA were to adopt a participation policy for students with gender dysphoria based on current but scientifically unproven psychological or medical treatments for gender dysphoria in adolescents that may later prove to be inappropriate or harmful;
It respects the First Amendment free exercise rights of religiously-affiliated member schools;
It respects the conscience rights of individual staff, parents and students at public schools, and would not require them to participate in potentially objectionable "gender sensitization" education and training; and,
It reflects the policy that has been adopted in other states, including Georgia and North Carolina.
CONS: None.
PROPOSED IMPLEMENTATION DATE: 2016-2017

D. This proposal is submitted by: Luke Dillon, Omaha Central

The proposal deals with: Yearbook: Article 3 Section**:** 3.1.1.2 Page**:** 32

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:

The division of sports seasons shall be as follows: No school shall register more than one varsity team per sport and no student shall participate simultaneously in more than one sport per season. Note: Week designations are for the standardized calendar. The standardized calendar usually begins with the first full week in July.

Football first date of 1st Practice would be ~~Monday, Week 6~~ THURSDAY, WEEK 5

Will this proposal impact cost to the School? NO

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? NO

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

Rationale for the proposed change:

PROS: With the new contact rules I believe this allows coaches more flexibility with practice schedules and get kids a little more time to get use to contact in pads. I think this change will make the game safer as coaches wouldn't feel so rushed trying to stuff a lot of things in on a few days where live play has to be simulated for kids to get a good feel for how the game is played. When kids know what they are doing the usually are better off and injuries are down.

CONS: None

PROPOSED IMPLEMENTATION DATE: Fall of 2016

E. This proposal is submitted by: Jake Shadley, Columbus Lakeview

The proposal deals with: Yearbook: Article 3 Section**:** 3.11.4.2 Page**:** 46

Activities Manual: Football Page**:** 5, 12, 28, 29, 31, and 38

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:

By-Law Change:

3.11.4.2 No team representing a member school may participate in more than eight (Classes **ADD: C1, C2,** D1 & D2) or nine (Classes A, **&** B,~~ C1 & C2~~) regularly scheduled football games in addition to the State-sponsored series of playoff

Approved Ruling Changes (NSAA Football Manual):

Page 5 Key Dates –

Date of First Practice, Week 6 August 8th - All schools can begin practice.

Date of First Contest, Week 8 August 25th – Week #1 of Games

First Round **(Add: C1, C2)** D1 and D2 - Thursday, Week 17

First Round (A, B, ~~(Delete: C1, C2)~~ - Friday, Week 17

Second Round **(Add: C1, C2)** D1 and D2 - Wednesday, Week 18

Quarterfinals (A, B, ~~(Delete: C1, C2)~~ - Friday, Week 18

Quarterfinals **(Add: C1, C2)** D1 and D2 - Tuesday, Week 19

Semifinals (A, B, ~~(Delete: C1, C2)~~ - Friday, Week 19

Semifinals **(Add: C1, C2)** - Tuesday, Week 20

Page 12:

INCLUDE BY-LAW CHANGE SUBMITTED EARLIER IN PROPOSAL SO 3.11.4.2 IS CONSISTENT WITH THE CHANGE.

Page 28: Wild Card Criteria - Nine-Game Schedule (Classes A-B ~~(Delete: C1-C2)~~

Page 29: Wild Card Criteria - Eight-Game Schedule Classes **(Add: CLASSES C1-C2)** D1-D2

Page 31: Awards

Class C1 – Delete ~~16 Teams~~ **(Add 24 TEAMS)** will qualify for the State Playoffs and receive a plaque.
8 District Champions and 16 Play-off Qualifiers
Class C2 – Delete ~~16 Teams~~ **(Add 24 TEAMS)** will qualify for the State Playoffs and receive a plaque.
8 District Champions and 16 Play-off Qualifiers
Pages 37 & 38:
Re-write section titled "Class C1, C2, Football Playoffs
Class C1 will have 47 schools. Beginning with the school located the farthest west; schools to the east will be added until the pre-determined number of schools for each district is reached. North and South distance will also be considered. The 8 district champions and the ~~8~~ **(ADD 16)** teams with the highest regular season point average that did not finish as district champions will qualify for the play-offs, making a total of ~~16~~ **(ADD 24)** teams. The point system and the point system tiebreaker will be used to seed the ~~16~~ **(ADD 24)** qualifying teams on one ~~16~~ **(ADD 24)** team bracket with no East / West Division ~~(1 vs 16, 9 vs 8, 5 vs 12, 13 vs 4, 3 vs 14, 11 vs 6, 7 vs 10, 15 vs 2).~~ ADD (1-8 BYE ROUND ONE, 9 VS 24, 10 VS 23, 11 VS 22, 12 VS 21, 13 VS 20, 14, 19, 15 VS 18, 16 VS 17)
The first round of the State Football Play-offs will be played on ~~Friday~~ **(ADD THURSDAY)** of Week 17 (October ~~30~~ **ADD 27**). **(ADD THE SECOND ROUND WILL BE PLAYED ON WEDNESDAY OF WEEK 18 (NOVEMBER 2)** The quarterfinal round will be played on ~~Friday~~ **TUESDAY** of Week ~~18~~ **19** and the semifinal round will be played on ~~Friday~~ **TUESDAY** of Week ~~19~~ **20**. ~~If both schools mutually agree, games could be moved to Saturday for first round, quarterfinal or semifinal games.~~
Delete C1 & C2 BRACKETS AND ADD ATTACHED 24 TEAM BRACKETS
Host School
In the first **(ADD: TWO)** ~~round~~ **(ADD: ROUNDS)** of the play-offs, the team with the highest point average will host.
Will this proposal impact cost to the School? YES
Will this proposal impact cost to the NSAA? YES
Will this proposal increase travel for the participating schools? YES
Will this proposal impact a student or coach's loss of instruction time? YES
Rationale for the proposed change:
PROS:
1. The current format of 16 teams creates a scenario where teams that actually qualify for the playoffs by their playoff point averages are left out of the playoffs because a district champion is an automatic qualifier. Going to 24 teams would eliminate the issue of a district champ going in place of a team with higher point total.
2. Right now, under the current 16 team format Classes C1 and C2 have the lowest percentage of teams that qualify for the playoffs. Class A – 57%, Class B – 50%,
Class C-1 – 33%, Class C-2 – 33%, Class D-1 – 59%, Class D-2 59%. By going to 24 teams in the playoffs Classes C-1 and C-2 would be closer to all classes with 50% of the teams qualifying for the playoffs.
3. Under the current format not every school receives a full schedule and this has an adverse effect on playoff points not only for the teams that don't have a full schedule but also for the opponents of these teams.

4. With a 24 team playoff format more schools would have a chance to host a home playoff game. Hosting a first round playoff game allows for a great deal of school pride and a chance for more revenue.
5. Another round of playoff games will generate more revenue for the state. "more competitive games" did not make up for the loss of playoff games in 2014. The NSAA still lost money because of one less playoff game.

Cost Analysis of Proposal:

Definite Savings:

Unknown Costs and/or Savings:

Addition of a round of 24. With the addition of 24 teams, 16 teams will now be able to host a playoff game in round one or two. This creates more opportunity for all of the top 16 teams to gain revenue with a home game.

Potential Savings:

As shown below despite the win loss records teams are excited to get another game and therefore play very competitive games in the first round of 24 team playoffs. The chance to settle these games on the field instead of on a computer creates great atmospheres no matter the win loss record.

C-1 2013 Playoffs

1st Round (32) - Margin of Victory - **20**
2nd Round (16) - Margin of Victory - **13**
Quarters (8) - Margin of Victory - **21**
Semi Finals (4) - Margin of Victory - **17**
Championship (2) - Margin of Victory - **26**
Average Margin of victory for all rounds 19 points

C-1 2014 Playoffs

1st Round (16) - Margin of Victory - **21**
Quarters (8) - Margin of Victory - **15**
Semi Finals (4) - Margin of Victory - **27**
Championship (2) - Margin of Victory - **40**
Average Margin of victory for all rounds 23 Points

C-2 2013 Playoffs

1st Round (32) - Margin of Victory - **27**
2nd Round (16) - Margin of Victory - **16**
Quarters (8) - Margin of Victory - **12**
Semi Finals (4) - Margin of Victory - **26**
Championship (2) - Margin of Victory - **19**
Average Margin of victory for all rounds 20 points

C-2 2014 Playoffs

1st Round (16) - Margin of Victory - **20**
Quarters (8) - Margin of Victory - **26**
Semi Finals (4) - Margin of Victory - **15**
Championship (2) - Margin of Victory - **34**
Average Margin of victory for all rounds 24 Points

This was not the case after the first year of going to 16 teams.

Additional Revenue: If a school is unable to make the playoffs with a round of 24 they are probably not going to draw a very big gate if they play a ninth game anyway. If a team has an opportunity to host a playoff game for their ninth game their gate would potentially be quite a bit higher.

Educational Impact: Football does not require students missing a great deal of class during the regular season. The educational impact on the # of teams playing midweek games drops drastically after the first two rounds. Football is not even close to being comparable to other sports when it comes to missing instruction time.

Safety Concerns: Teams that advance in the playoffs will still have 6 days off between contests. This is ample time for student athletes to recover.

CONS: Debatable

PROPOSED IMPLEMENTATION DATE: 2016

F. This proposal is submitted by: Luke Dillon, Omaha Central

The proposal deals with: Yearbook: Article 3 Section**:** 3.11.1.3 Page**:** 45

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:

No team representing a member school may participate in more than eighteen basketball games and two tournaments in addition to the state sponsored series of tournaments from the date of the first permitted contest to the close of the State Basketball Tournament. HOWEVER, TEAMS MAY BE ABLE TO PARTICIPATE IN ONE GAME WITH A TEAM FROM OUTSIDE NEBRASKA AND DOES NOT TOUCH A BORDERING STATE (IA, WY, SD, MO, KS, CO) THAT WILL NOT COUNT TOWARD THEIR CONTEST LIMITATIONS.

Note: If a team participates in an additional tournament other than the two allowed tournaments, each game played shall count towards the eighteen game limit. Schools may also play nineteen games plus one tournament or twenty games and no tournaments.

APPROVED RULINGS AND INTERPRETATIONS FOR 3.11.1.3

All games in a four-team basketball tournament must be played within a seven-consecutive-day period of time with no other games played within the interim, except weather postponements. The only exception to the seven-consecutive-day period shall be when weather forces postponement of one or more contests in that four-team tournament.

Will this proposal impact cost to the School? NO

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? NO

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

Rationale for the proposed change:

PROS: It's a good opportunity to showcase our talent in Nebraska outside of our area. I think overall it is good for our kids to show they can compete with teams outside of our area and hopefully produce more college scholarships for kids from Nebraska. The game currently doesn't count toward the wild card points anyway so it really doesn't impact other member schools if a team does choose to use this option.

CONS: None

PROPOSED IMPLEMENTATION DATE: 2016-17 school year

G. This proposal is submitted by: Bill Fitzgerald/Tina Cope, Fremont

The proposal deals with: Activities Manual: Debate - Section 4.5.2 **Page:** 55**The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:**

First Date of Competition – No school may participate in any interscholastic debate tournament held prior to ~~the Friday immediately preceding the first Saturday of November.~~ WEEK 16 OF THE NSAA CALENDAR.

Will this proposal impact cost to the School? YES

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? YES

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

Rationale for the proposed change:

PROS: The Nebraska debate community would like the opportunity to expand their debate season to accommodate those schools who want to host a tournament and currently cannot do so. The number of schools that compete in debate cannot adequately sustain two tournaments on the same Saturday. Thus, there can only be one tournament hosted per week. With the addition of two

weeks to the season, more schools can add tournaments. In addition, the proposal will make the debate season and the speech season the same number of weeks.

CONS: The proposal will increase the competitive expenses (entry fees, judges, and travel) of any participating team.

PROPOSED IMPLEMENTATION DATE: 2016-17 School Year

H. This proposal is submitted by: Bill Fitzgerald/Tina Cope, Fremont

The proposal deals with: Yearbook: Article 6 Section**:** 6.4 Page**:** 59

Activities Manual: Speech Page**:** 5

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:

6.6.4 District Finals & Qualification for State Contest. In all classes, six entries will advance to the final round of competition at districts. In Class A, the top four performers in each event from each district will qualify for the State Contest. In Classes B, C1, C2, D1 and D2, the top three performers in each event from each district will qualify for the State Contest.

ADDITIONALLY, A WILDCARD SYSTEM ALLOWS STUDENTS TO QUALIFY FOR THE STATE TOURNAMENT BASED ON THEIR PERFORMANCE DURING THE REGULAR SEASON IF THE STUDENT DOES NOT QUALIFY THROUGH THE DISTRICT TOURNAMENT.

THROUGH THE WILDCARD SYSTEM, STUDENTS EARN POINTS BASED ON THEIR FINISH AT REGULAR SEASON TOURNAMENTS (SEE CHART). AFTER THE CONCLUSION OF DISTRICT TOURNAMENTS, ENTRIES WHO COMPETED AT THE DISTRICT TOURNAMENT BUT DID NOT QUALIFY FOR STATE WOULD BE ELIGIBLE FOR THE WILDCARD. THE NEXT 8 STUDENTS IN CLASS A, AND THE NEXT 6 STUDENTS IN ALL OTHER CLASSES (BASED ON WILDCARD POINT AVERAGE), WOULD ADVANCE TO STATE COMPETITION.

STUDENTS MUST PARTICIPATE IN A MINIMUM OF FIVE (5) REGULAR SEASON TOURNAMENTS AND COMPETE IN THEIR DISTRICT CONTEST TO BE ELIGIBLE FOR ADVANCEMENT. STUDENTS ARE ONLY ELIGIBLE TO EARN A WILDCARD BERTH IN THE EVENT(S) HE/SHE WAS ENTERED IN AT THE DISTRICT CONTEST. NO STUDENT MAY ENTER MORE THAN TWO EVENTS AT THE STATE TOURNAMENT, AND NO SCHOOL MAY QUALIFY MORE THAN TWO ENTRIES PER EVENT, OR A TOTAL OF 18 ENTRIES.

WILDCARD POINT SCHEMATIC

Points earned	Tournament Finish	Contestants Competing
50 48 46	1st – 3rd	50+ 25-49 6 – 24
45 43 41	4th – 6th	50+ 25-49 6 – 24
40 38 36	7th – 12th	50+ 25-49 6 – 24
35	Non-placing tournament	

Will this proposal impact cost to the School? YES
Will this proposal impact cost to the NSAA? YES
Will this proposal increase travel for the participating schools? NO
Will this proposal impact a student or coach's loss of instruction time? NO
Rationale for the proposed change:
PROS: The results of this fall's NSAA survey of Nebraska speech coaches indicate that 2/3 of 185 respondents favor some modification of the current qualifying system.
Discussion at the summer NSAA rules review committee indicated a preference for a "wildcard" type system of qualifying.
The purpose of the State Tournament is to provide a showcase for the best competitors. Because this system is analogous with those used in athletics, it rewards students for excellent performance throughout the course of the regular tournament season.
This system retains the district method currently in use, so the district tournament method of qualifying for state would remain in place. However, it provides an option for students to qualify for state when a district has greater difficulty or when judging is inconsistent.
This system equalizes the number of participants in each event at the State Tournament (24 entries per event).
CONS: The proposal could ***potentially*** increase the cost to participating schools ***if*** member schools qualify additional competitors to the State Tournament.
The proposal could ***potentially*** increase the cost of administering the State Tournament ***if*** additional judges are required to cover additional sections.
The proposal will require an administrator to keep track of wildcard points, and verify those students who qualify for the State Tournament based on those points.
PROPOSED IMPLEMENTATION DATE: 2016-2017

I. **This proposal is submitted by:** Bill Fitzgerald/Tina Cope, Fremont

The proposal deals with: Yearbook: Article 6 Section**:** 6.7.4 Page**:** 59
Activities Manual: Speech Page**:** 11**The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:**
All preliminary performances at the state speech contest will be presented ~~twice~~, THREE TIMES, each time before one judge.
There will be ~~two~~ THREE preliminary rounds in each event in each class.
Will this proposal impact cost to the School? NO
Will this proposal impact cost to the NSAA? YES
Will this proposal increase travel for the participating schools? NO
Will this proposal impact a student or coach's loss of instruction time? NO
Rationale for the proposed change:
PROS: Given the caliber of competition and the subjective nature of the activity, it is quite common for contestants to receive a high ranking in one round and a low ranking in the next. The addition of a third round will provide equilibrium in the overall rank used to determine state finalists.
In addition, the current system, using only two rounds, creates many ties for finalist positions. Some of these are breakable, but many are not, pushing the number of contestants in a final round to 7 or more. This has a negative effect on the schedule of the state tournament and skews the sweepstakes results (7th place or lower receives no team points.)
This proposal has received the support and endorsement of the following groups:
1 – The NSAA Speech Advisory Committee (all six districts represented).
2 – An NSAA survey showed that 101 of 177 current high school coaches (57%) favored adding a third preliminary round to the state tournament.
3 – The Nebraska Speech Communication and Theatre Association (speech, debate and play production coaches) membership voted to advance this proposal.

CONS: Adding a third round will increase the judging expenses by approximately $1,200. It is likely to create an additional round of judging for the currently hired judge pool. Some additional judges may be needed, but a rearranging of the current schedule will help to mitigate that need.
PROPOSED IMPLEMENTATION DATE: 2016-17 School Year

J. This proposal is submitted by: Tom Kerkman, Omaha Westside
The proposal deals with: Yearbook: Article 7 Section**:** 7.7.8.3 Page**:** 64
ADDITIONS are in all capital letters. (Changes/Deletions are in parentheses.)
7.7.8.3 Solo Events
A STUDENT MAY PERFORM ONE VOCAL SOLO AND/OR ONE INSTRUMENTAL SOLO PER INSTRUMENT.
Will this proposal impact cost to the School? NO
Will this proposal impact cost to the NSAA? NO
Will this proposal increase travel for the participating schools? NO
Will this proposal impact a student or coach's loss of instruction time? NO
Rationale for the proposed change:
PROS: The proposal from the NSAA State Music Coordinators Advisory Committee allows a student to perform only one vocal solo and/or only one instrumental solo on the same instrument.
CONS: None
PROPOSED IMPLEMENTATION DATE: 2016-17

PROPOSED CHANGES IN NSAA APPROVED RULINGS.

A. This proposal is submitted by: Mike Dempsey, Omaha Gross Catholic

The proposal deals with: Activities Manual: Basketball Page**:** 9-10

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:

Class B schools are divided into six EIGHT SUB districts. Class B will have ~~five~~ FOUR teams each in in ~~four~~ EIGHT SUB districts and ~~six teams in two districts.~~ The schools were assigned to SUB districts on a geographical basis starting with the schools in western Nebraska and working east. North to south direction was used in some cases in order to decrease the distance between the schools within a district.

GIRLS CLASS B DISTRICTS WILL BE MONDAY AND TUESDAY (WEDNESDAY IF NECESSARY) OF WEEK 33. THE WINNERS OF THE EIGHT SUB DISTRICTS AND THE NEXT EIGHT HIGHEST WILDCARDS (SIXTEEN TOTAL) WILL BE SERPENTINED AND PLAY ON SATURDAY OF WEEK 33 IN DISTRICT FINALS (OR FIRST ROUND OF STATE).

BOYS CLASS B SUB DISTRICTS WILL BE MONDAY AND TUESDAY (WEDNESDAY IF NECESSARY) OF WEEK 34. THE WINNERS OF THE EIGHT SUB DISTRICTS AND THE NEXT EIGHT HIGHEST WILDCARDS (SIXTEEN TOTAL) WILL BE SERPENTINED AND PLAY ON SATURDAY OF WEEK 34 IN DISTRICT FINALS (OR FIRST ROUND OF STATE). .

A.)The winning boys' team and the winning girls' team in each SUB district will qualify for the DISTRICT FINALS (OR FIRST ROUND OF STATE) ~~State Championship~~.

B.) ~~Two~~ EIGHT additional boys' teams and ~~two~~ EIGHT additional girls' teams will also qualify for the DISTRICT FINALS (OR FIRST ROUND OF STATE) ~~State Championship~~ on the basis of the wild card selection procedure.

C.) SIXTEEN TEAMS WILL BE SEEDED ACCORDING TO NSAA POWER POINTS AND PLAY A DISTRICT FINAL (OR FIRST ROUND OF STATE) GAME, THE GAME WILL BE PLAYED AT THE HIGHEST SEED. THE EIGHT DISTRICT FINALs (OR FIRST ROUND OF STATE) GAMES WILL ADVANCE TO THE STATE TOURNAMENT IN LINCOLN.

D.) USING A SIXTEEN TEAM BRACKET, THE PREVIOUSLY APPROVED NSAA WILD CARD POINT SYSTEM AND WILD CARD POINT SYSTEM TIEBREAKER WILL BE USED TO SEED THE SIXTEEN QUALIFYING TEAMS.

Will this proposal impact cost to the School? YES

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? YES

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

Rationale for the proposed change:

PROS: This proposal will decrease travel for sub districts but might increase travel for one game of district finals (or first round of state).

This is similar to the football playoffs that are now in place.

We would have sub district geographically on Monday and Tuesday and District finals (or first round of state) on Saturday of district week. This would eliminate loss of instruction time.

Games played at the highest district seed would/should increase revenue for the NSAA.

More wild card teams qualify for district finals or first round of state and be consistent with football, volleyball, and soccer that have 16 teams make it to district finals (or first round of state).

Strong districts won't be penalized and still be given a chance to qualifying for district finals (or first round of state).

This will reward teams for strength of schedule with NSAA power points.

Believe revenue will be increased because of play in sub districts and district finals (or first round of state).

CONS: Travel for the district final (or first round of state)
PROPOSED IMPLEMENTATION DATE: 16-17 school year

B. This proposal is submitted by: Greg Sjuts, Humphrey

The proposal deals with: Activities Manual: 2015 Football Manual Page**:** 20-21

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:

3. The Football Classification for the ~~2014~~ 2018 & ~~2015~~ 2019 seasons was based on the three-grade enrollment submitted to the Nebraska Department of Education as of the fourth Friday of September in ~~2013~~ 2017.

1. The Enrollment figures submitted to the State Department of Education the fourth Friday in September of each odd numbered year will be used to determine the two year football classifications; Except for schools playing 8-man football, which would utilize NDE student counts used every year. (Using the preceding September's three- grade count.)
2. Schools playing football and having a three-grade enrollment in excess of ~~83~~ 92 are required to play 11-man football in order to be eligible for the State Football Playoffs. If such schools choose to play 8-man football, they will not be eligible for the State Football Playoffs unless that school meets the three-grade NDE enrollment count of ~~83~~ **92** or fewer in any one of the two consecutive years.
3. Schools playing 8-man football that are ineligible for the State Football Playoffs due to having enrollments in excess of ~~83~~ **92**, unless they are within their one-classification waiver period, shall also be ineligible for competing for the District Championship.

1. Schools playing football with an enrollment of ~~83~~ **92** or fewer may play 11-man football.
2. The Class D schools electing to play 8-man football will be divided according to enrollment into two classes, D1 and D2, with an approximate equal number of schools in each class.
3. If during the immediate preceding classification period a school's three-grade enrollment submitted to the Nebraska Department of Education was ~~83~~ 92 or less and if that school has been playing 8-man football, such school may remain eligible for 8- man football for one more classification period, even though its new three-grade enrollment exceeds ~~83~~ **92**.

4. Schools in Class C1, C2, D1, and D2 may form cooperatives in football according to the same stipulations adopted for all other activities. Cooperatives will play the level of classification as based on the enrollment figures established by the NSAA.

Will this proposal impact cost to the School? NO
Will this proposal impact cost to the NSAA? NO
Will this proposal increase travel for the participating schools? NO
Will this proposal impact a student or coach's loss of instruction time? NO
Rationale for the proposed change:
PROS:
In 1988, the enrollment cutoff was 80 or less
In 1989, the enrollment cutoff was 70 or less
In 1999, the enrollment cutoff was 91 or less
In 2004, the enrollment cutoff was 83 or less and has not changed.
In the 2004-2005 scheduling cycle there were 60 teams in D1 and 61 in D2.
In the 2006-2007 scheduling cycle there were 60 teams in D1 and 59 teams in D2.
In the 2008-2009 scheduling cycle, there were 59 teams in D1 and 59 teams in D2.
In the 2010-2011 scheduling cycle, there were 57 teams in D1 and 58 teams in D2.
In the 2012-2013 scheduling cycle, there were 57 teams in D1 and 57 teams in D2.
In the 2014-2015 scheduling cycle, there were 54 teams in D1 and 54 teams in D2.

The eligibility number has not changed from "83" since 2004 while the enrollment numbers of many rural schools have changed significantly. There have been numerous athletic cooperatives and consolidations since 2004 and we should look at allowing as many schools as possible the opportunity to be eligible for district championships and the state playoffs.
Another reason for increasing the eligibility number is schools have seen a decrease in participation numbers in the sport of football. This may be due to 1. Increased awareness of concussions and the impact concussions have on people later in life. 2. Younger students forced into playing against older students due to injuries and low participation. 3. It is difficult to increase participation numbers during the ineligible period when the school is ineligible from competing for a district championship and state playoff berth. For whatever reason, some schools are having difficulty getting kids out for football. In conclusion, Football is the only NSAA activity in which a school is ineligible due to your enrollment numbers and decision to play 8-man instead of 11-man football.

Surrounding States Requirements for 8-/9-Man Football
State
Enrollment Requirement to be Eligible for 8/9-man
Number of 8-/9-Man Classes
Teams Per 8-/9-Man Class
Is 6-man played here? How many teams?
Can a team play UP a class?
Iowa (8-man)
115 students or less (Grades 9/10/11).
One
65
No
Yes
South Dakota (9-man)
112 students or less (Grades 9/10/11).
Three
Big - 28 Middle - 27 Small - 28
No
Yes
Colorado (8-man)
135 students or less (Grades 9/10/11/12). Equivalent to101 with three grades.
One
41
Yes, 32 teams play 6-man (open to 75 or less enrollment. =60equivalency)
Yes
Kansas (8-man)
98 students or less (9/10/11).
Two
Big - 50 Small - 49
No
Yes
Missouri (8-man)
200 students or less (Grades 9/10/11/12). Equivalent to150 with three grades.
One
21
No
Yes

Wyoming
No 8- or 9-man football is played in Wyoming.
Zero
NA
Yes, 13 teams play 6-man (open to anyone not in the largest 3 classes.)
No
CONS: I don't see this proposal upsetting the balance significantly between 8-man and 11-man football, there may be some smaller Class C-2 schools that would play 8-man if the eligibility number increased to 92 but not enough to upset the balance significantly. It would be disappointing for ineligible schools (enrollments larger than 83) to remain ineligible because of the possibility of losing some 11-man schools to 8-man football. If the proposal passed, schools that are 92 or less would still have the option to determine if they want to play 8-man or 11-man football.
PROPOSED IMPLEMENTATION DATE: 2018-2019 Scheduling Cycle

C. This proposal is submitted by: Dallas Sweet, Oakland-Craig
The proposal deals with: Activities Manual: Football Page**:** 28
The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:
f. IF A VARSITY FOOTBALL TEAM FORFEITS A GAME, A DECISION MUST BE MADE AT THAT TIME TO FORFEIT THE REMAINING GAMES OF THE SEASON OR TO TRY FINISHING THE SEASON. IF A TEAM FOREFEITS THE REST OF THE SEASON, THE STUDENT ATHLETE(S) SHALL BE IMMEDIATLY ELIGIBLE TO COMPETE IN ANOTHER FALL SPORT OFFERED BY THE SCHOOL. IF A TEAM WOULD LIKE TO TRY CONTINUING THEIR SEASON, THEN THEY WILL FORFEIT THE NEXT WEEK' GAME AS WELL. THE FORFEITING TEAM WILL THEN DECIDE BY THURSDAY OF THE NEXT WEEK IF THEY WILL BE ABLE TO PLAY THE FOLLOWING WEEK. ***Example: Team A forfeits week 5. They decide to try to finish their season. They will also forfeit week 6, and on Thursday of week 6 they will decide if they will be able to play week 7.*** IF THE FORFEITING TEAM CANNOT PLAY THE 3RD CONSECUTIVE WEEK (AND WEEKS GOING FORWARD) THEY WILL DECIDE ON THURSDAY OF EACH WEEK IF THEY CAN PLAY THE FOLLOWING WEEK. IF A TEAM FORFEITS AN AWAY CONTEST THEY WILL PAY THE HOST SCHOOL $500 ALONG WITH THE CONTRACTED FEE TO THE OFFICIALS.
Will this proposal impact cost to the School? YES
Will this proposal impact cost to the NSAA? NO
Will this proposal increase travel for the participating schools? NO
Will this proposal impact a student or coach's loss of instruction time? NO
Rationale for the proposed change:
PROS: At present times teams with low numbers pick and choose which opponents they will play. This is a burden on the opposing team, as they are on edge wondering if they will have a game or not the next week. Preparation time could be spent on the next opponent, and practice preparation/schedule could be adjusted if it were known in advance of a forfeit. The forfeit fee paid to a host school that received a forfeit will help with the lost revenue from ticket and concession sales. A team that must forfeit due to hurt or ineligible players now knows they will not play for 2 weeks. This allows those hurt players more time to get healthy, and can assist in the prevention of further injuries due to more time to heal. This also keeps the best interest of the student in mind, and doesn't make schools feel as though they should put a child at risk.
CONS: There is a financial cost to a school who has forfeited an away contest.
PROPOSED IMPLEMENTATION DATE: 2016 Football Season

D. This proposal is submitted by: Greg Lamberty, Bennington

The proposal deals with: Activities Manual: Boys & Girls Golf Page**:** 13

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:

Coaching & Advice during Competition 1. Only the Head Coach will be allowed to coach and to give advice under the following provisions: a. Only one (1) designated team Head Coach may coach & give advice b. USGA Rule 8 entitled "Definition of Advice" must be used. c. Coaching/advice may be given ~~only when all golf balls of the players in a group are no longer in play after each hole.~~ THROUGHOUT THE ROUND PROVIDED IT DOES NOT INTERFERE OR DELAY THE PLAY OF OTHER COMPETITORS IN THE GROUP OR THOSE ENTERED IN THE TOURNAMENT. d. COACHING/ADVICE WILL BE RELATED SOLELY TO ATHLETE'S PERFORMANCE & NOT IN REGARDS TO RULINGS OR SCORING DURING THE ROUND. e. COMPETITORS CANNOT INTENTIONALLY DELAY THEIR ROUND IN ORDER TO RECEIVE INSTRUCTION OR ADVICE FROM THEIR COACH. 2. Head Coaches who elect to coach and advise their players during matches must not make rulings on matters of play that are the responsibility of the meet director, tournament committee, or rules officials. 3. Head Coaches should assist in promoting proper "Pace of Play." A player in violation of USGA Rule 6-7, "Undue Delay," will be assessed a two-stroke penalty for the first offense and disqualified from competition for the second offense. 4. No players, assistant coaches, parents or spectators are permitted to coach or offer advice while out on the golf course, to any player who is competing during regular season matches or matches in the NSAA Districts or NSAA State Championships.

Will this proposal impact cost to the School? NO

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? NO

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

Rationale for the proposed change:

PROS: Improves the level of golf played at the high school level. Allows coaches to give immediate feedback and offer advice immediately to the athlete.

CONS: Pace of play?

PROPOSED IMPLEMENTATION DATE: Fall 2016

E. This proposal is submitted by: Dallas Sweet, Oakland-Craig

The proposal deals with: Activities Manual: Golf Page**:** 22

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:

~~#3 there will be no substituting~~

SUBSTITUTION WILL BE ALLOWED PRIOR TO THE SCHOOLS FIRST TEE TIME BASED ON A MEDICAL OR A FAMILY EMERGENCY THAT WOULD FORCE A TEAM PLAYER TO WITHDRAW FROM THE EVENT.

Will this proposal impact cost to the School? NO

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? NO

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

Rationale for the proposed change:

PROS: This will allow a coach to substitute a player on the second day due to a verified injury, illness, or family emergency and still field a complete team for the event. Most teams already take an extra player to the event, so it allows the coach to substitute on both days prior to the first tee time rather than only allowing substitution on day one.

CONS: None

PROPOSED IMPLEMENTATION DATE: 2016-2017 School Year

F. This proposal is submitted by: Bill Fitzgerald / Tina Cope**,** Fremont

The proposal deals with: Activities Manuals: Play Production / Speech Page**:** Pg 6 (PP) and Pages 3 & 4 (Speech)

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:

Play Production: Class A schools will be divided in four districts. ~~Three of the four districts will be determined using a serpentine method (not modified), based upon the enrollment numbers and one will be comprised of outstate schools.~~ THE FIRST EIGHT SCHOOLS WILL BE SEEDED ACCORDING TO THE PREVIOUS YEAR'S DISTRICT RESULTS. DISTRICT A1-A4 CHAMPIONS WILL BE ASSIGNED TO SEPARATE DISTRICTS. DISTRICT RUNNERS UP WILL BE ASSIGNED TO THE DISTRICTS IN REVERSE ORDER SO THAT NO DISTRICT RUNNER UP AND CHAMPION FROM THE PREVIOUS YEAR SHALL MEET IN THE SAME DISTRICT. SEE CHART:

District A1	District A2	District A3	District A4
A1 Champion	A2 Champion	A3 Champion	A4 Champion
A4 Runner Up	A3 Runner Up	A2 Runner Up	A1 Runner Up
The remaining Class A schools will be randomly assigned.			

THE REMAINING SCHOOLS IN EACH DISTRICT WILL BE RANDOMLY DRAWN.

SPEECH

IN CLASS A, SCHOOLS WILL BE DIVIDED IN FOUR DISTRICTS. **THE FIRST EIGHT SCHOOLS WILL BE SEEDED ACCORDING TO THE PREVIOUS YEAR'S DISTRICT RESULTS. DISTRICT A1-A4 CHAMPIONS WILL BE ASSIGNED TO SEPARATE DISTRICTS. DISTRICT RUNNERS UP WILL BE ASSIGNED TO THE DISTRICTS IN REVERSE ORDE SO THAT NO DISTRICT RUNNER UP AND CHAMPION FROM THE PREVIOUS YEAR SHALL MEET IN THE SAME DISTRICT.** SEE CHART:

District A1	District A2	District A3	District A4
A1 Champion	A2 Champion	A3 Champion	A4 Champion
A4 Runner Up	A3 Runner Up	A2 Runner Up	A1 Runner Up
The remaining Class A schools will be randomly assigned.			

IN CLASSES B, C, AND D, schools are assigned to a particular district according to the school's geographical location.

Will this proposal impact cost to the School? YES

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? YES

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

Rationale for the proposed change:

Pros: Play production and speech are the only two Class A activities that still separate districts by geographic location. In addition, these two activities currently have no tangible way during the course of the regular season to seed their district tournaments. Thus using last year's district tournament results would allow for more evenly competitive district pairings. The proposal keeps the state qualifiers from the previous year out of the same district as well as separating the next four highest finishers.

CONS: Some schools may potentially occur greater travel expenses. Finding centralized host schools would mitigate this potential cost.

PROPOSED IMPLEMENTATION DATE: 2016-17 School Year

G. This proposal is submitted by: Rob Locken, Omaha Bryan

The proposal deals with: Activities Manual: Soccer Page**:** 6

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:

TOURNAMENT GUIDELINES

If a team participates in more than one tournament, each tournament in excess of the one permitted tournament shall count as one of the thirteen permitted matches.

A tournament is defined as a contest involving four or more teams in which the winner continues to advance and compete until a single winner is determined.

Tournaments cannot be in round-robin format.

Soccer Engagements (classics, invitationals, etc.)

Teams are allowed to participate in two games in one day that are not in a tournament format; this format is considered an "engagement".

- EACH GAME HAS A PREDETERMINED OPPONENT.
- ~~Must consist of four or more teams.~~
- ~~Each team would be limited to two such engagements.~~
- ~~Such engagements must be played on a Saturday only.~~
- Each engagement would count as one of the thirteen permitted matches.

A school team shall not participate in a high school indoor soccer competition until the first date permitted for interschool competition. Any soccer competitions on or after that date, whether indoors or outdoors, shall count as one of the permitted thirteen games.

Will this proposal impact cost to the School? NO

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? NO

Will this proposal impact a student or coach's loss of instruction time? YES

Rationale for the proposed change:

PROS: This change would allow schools more flexibility with scheduling by both allowing additional engagements and also the possibility of creating a triangular. Current definition of contest limitations allows a team to schedule multiple tournaments, but not allow multiple engagements or a triangular. Engagement or triangular formats will have predetermined opponents.

CONS: Possible loss of instructional time by removing the definition that an engagement can only be played on a Saturday. Currently tournaments may be played on a Saturday or any weekday.

PROPOSED IMPLEMENTATION DATE: Spring 2017

H. This proposal is submitted by: Jeremy Moore, Omaha Skutt Catholic

The proposal deals with: Activities Manual: Softball Page**:** 15

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:

Softball Proposal: Sub Districts to Districts

~~Class B and Class C district assignments are divided into six (6) groups, are based on geographic location starting west and moving east with consideration also given to north and south to reduce travel.~~

CLASS B SCHOOLS ARE DIVIDED INTO EIGHT, FIVE TEAM SUB DISTRICTS WHICH WILL BE PLAYED THE MONDAY AND TUESDAY OF WEEK 14, WITH A RAIN DATE OF THURSDAY OF WEEK 14. THIS BRACKET WILL BE SINGLE ELIMINATION. MONDAY WILL BE A 4 VS. 5 PLAYS IN GAME. TUESDAY WILL BE TWO SEMIFINAL GAMES AND A FINAL GAME. THE SCHOOLS WERE ASSIGNED TO SUB DISTRICTS ON A GEOGRAPHICAL BASIS STARTING WITH THE SCHOOLS IN WESTERN NEBRASKA AND WORKING EAST. NORTH TO SOUTH DIRECTION WAS USED IN SOME CASES IN ORDER TO DECREASE THE DISTANCE BETWEEN THE SCHOOLS WITHIN A SUB DISTRICT. HIGHEST SEEDED TEAM WILL HOST THE DISTRICT.

A. THE WINNING TEAM IN EACH SUB DISTRICT WILL QUALIFY FOR DISTRICTS.
B. THE SUB DISTRICT GAMES WILL BE PLAYED THE MONDAY AND TUESDAY, WITH A RAIN DATE OF THURSDAY OF WEEK 14 ON THE NSAA CALENDAR
C. THE NEXT 8 NON-SUB DISTRICT WINNERS WITH THE HIGHEST WILD CARD POINT AVERAGES WILL QUALIFY FOR DISTRICTS. DISTRICTS WILL BE A ONE DAY BEST 2 OUT OF 3 SERIES.
D. THE SIXTEEN TEAMS QUALIFYING FOR DISTRICTS WILL BE PLACED ON A SIXTEEN-TEAM BRACKET BASED ON WILD-CARD POINT AVERAGES THROUGH SUB DISTRICTS. THE HIGHER SEEDED TEAM WILL HOST THE DISTRICT GAMES. THE WINNER OF THE DISTRICT GAME WILL ADVANCE TO THE STATE CHAMPIONSHIPS. THE DISTRICT GAMES WILL BE A ONE DAY BEST 2 OUT OF 3 SERIES.
SUB DISTRICT AND DISTRICT COMPETITION FOR ALL CLASSES SHALL BE SEEDED BASED ON WILD CARD POINT AVERAGES. THE MOST RECENT POINT AVERAGE COMPUTED ON THE SEEDING DATE SET PRIOR TO THE FIRST CONTEST OF THE DISTRICT/SUBDISTRICT COMPETITION SHALL BE THE POINTS USED.
(SEE DATES BELOW).
A. IF TWO TEAMS ARE TIED WITH IDENTICAL POINT AVERAGES AND HAVE PLAYED EACH OTHER, THE RESULTS OF THE COMPETITION BETWEEN THESE SCHOOLS WILL BE CONSIDERED AND THE TEAM WINNING THE MAJORITY OF CONTESTS BETWEEN THE TWO TEAMS TIED WILL BE GIVEN THE HIGHER SEED.
B. IF A TIE STILL EXISTS, OR IF MORE THAN TWO TEAMS ARE TIED, THE TEAM OR TEAMS PLAYING THE GREATEST NUMBER OF FIRST DIVISION TEAMS WILL BE SELECTED. IF TWO TEAMS ARE STILL TIED, CRITERIA 1) WILL APPLY BEFORE GOING TO STEP 3).
C. IF THE TIE STILL EXISTS, TOTAL THE SUM OF THE TIED TEAM'S OPPONENTS' WINS AND LOSSES. THE TEAM WHOSE OPPONENTS HAVE THE HIGHER WINNING PERCENTAGE WILL RECEIVE THE HIGHER SEED. IF TWO TEAMS REMAIN TIED, CRITERIA 1) WILL APPLY BEFORE GOING TO STEP 4).
D. IF A TIE STILL EXITS, THE HIGHER SEED WILL BE DECIDED BY A COIN FLIP IN THE NSAA OFFICE.
SEEDING DATES THURSDAY SEPTEMBER 29TH 2016

CLASS B DISTRICT PAIRINGS

THE EIGHT SUB DISTRICT WINNERS QUALIFY FOR DISTRICTS IN ADDITION TO THE NEXT EIGHT NON-SUB DISTRICT WINNERS WITH THE HIGHEST WILD CARD POINT AVERAGES. THOSE SIXTEEN TEAMS WILL BE PLACED ON A SIXTEEN-TEAM BRACKET AND SEEDED ON WILD CARD POINT AVERAGES THROUGH SUB DISTRICTS. THE HIGHER SEEDED TEAM WILL HOST THE DISTRICT GAMES AND INITIATE THE PLANS FOR DETERMINING THE GAME TIME. THE WINNER OF THE SUB-STATE GAME WILL ADVANCE TO THE STATE CHAMPIONSHIP.
1 V 16 2 V 15 3 V 14 4 V 13 5 V 12 6 V 11 7 V 10 8 V 9
THE SUB STATE GAMES WILL BE PLAYED ON FRIDAY OR SATURDAY (AS DETERMINED BY THE NSAA) OF WEEK 14 AND BE BEST 2 OF 3 GAMES

Will this proposal impact cost to the School? YES
Will this proposal impact cost to the NSAA? NO
Will this proposal increase travel for the participating schools? YES
Will this proposal impact a student or coach's loss of instruction time? NO
Rationale for the proposed change:
PROS:
Allow for consistency with other sports that have single elimination tournaments to sub state games.
Less instructional time missed because of fewer games played with current format.
Spreads out the sub districts and allows for the top 16 teams to play each other for the right to advance to the top 8 in state.

CONS: Travel for a 2 out of 3 substate game may take one team across the state.
PROPOSED IMPLEMENTATION DATE: 2016-17

I. **This proposal is submitted by:** Greg Lamberty, Bennington

The proposal deals with: Activities Manual: Softball Page**:** 15-17

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:

Classification of Schools: Girls' softball will have three classes for competition. The 28 largest schools registered for softball will be Class A; ~~the remaining schools will be divided evenly into Classes B & C~~. THE NEXT 40 LARGEST SCHOOLS WILL COMPRISE CLASS B WITH THE REMAINING SCHOOLS PLACED IN CLASS C. ~~If there is an uneven number of schools, the larger number of schools will be in Class C.~~ Schools have the opportunity to petition to play up a class in all activities. No replacement is made in that class vacated (no team will move up to fill that void). District Assignment Procedures: All Class A schools in softball are to be placed into seven districts. All districts will be determined by serpentine method (not modified), based upon the NSAA wild-card point system, within one week prior to the first district competition. ~~Class B and~~ Class C district assignments are divided into six (6) groups, are based on geographic location starting west and moving east with consideration also given to north and south to reduce travel. CLASS B DISTRICT ASSIGNMENTS WILL TAKE THE 12 WESTERN-MOST SCHOOLS AND PLACE THEM IN 2 DISTRICTS USING THE SERPENTINE METHOD ACCORDING TO WILDCARD POINTS. THE REMAINING 28 SCHOOLS WILL BE PLACED IN 4 DISTRICTS USING THE SERPENTINE METHOD. District Championships: The district championships will be double-elimination with the winner qualifying for the state championship. If due to weather the championship format is changed to single-elimination, all schools will be notified. The championship director and the Executive Director of the NSAA will make that decision. If a single-elimination tournament is played, the wild-card point system will be computed for the number of games played. For example, if District 1 has to play single-elimination and other districts play double-elimination, no adjustment will be made in computing wildcard points.

Will this proposal impact cost to the School? YES
Will this proposal impact cost to the NSAA? NO
Will this proposal increase travel for the participating schools? YES
Will this proposal impact a student or coach's loss of instruction time? YES
Rationale for the proposed change:
PROS: Similar format to what is being done now except that the serpentine method will be utilized to determine 2 districts in the west and 4 in the east. Still 2 wild-card slots available for non-district champions.
CONS: Could create additional travel depending on district assignments for schools. Unsure of facilities that would be capable to host 6 & 7 team districts.
PROPOSED IMPLEMENTATION DATE: Fall of 2016

J. **This proposal is submitted by:** Greg Lamberty, Bennington

The proposal deals with: Activities Manual: Softball Page**:** 15-17

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:

Classification of Schools: Girls' softball will have three classes for competition. The 28 largest schools registered for softball will be Class A; ~~the remaining schools will be divided evenly into Classes B & C.~~ THE NEXT 40 LARGEST SCHOOLS WILL COMPRISE CLASS B WITH THE REMAINING SCHOOLS PLACED IN CLASS C. ~~If there is an uneven number of schools, the larger number of schools will be in Class C~~. Schools have the opportunity to petition to play up a class in all activities. No replacement is made in that class vacated (no team will move up to fill that void). District

Assignment Procedures: All Class A schools in softball are to be placed into seven districts. All districts will be determined by serpentine method (not modified), based upon the NSAA wild-card point system, within one week prior to the first district competition. ~~Class B and~~ Class C district assignments are divided into six (6) groups, are based on geographic location starting west and moving east with consideration also given to north and south to reduce travel. CLASS B DISTRICT ASSIGNMENTS ARE DIVIDED INTO 10 GROUPS, BASED ON GEOGRAPHIC LOCATION STARTING WEST AND MOVING EAST WITH CONSIDERATION GIVEN TO NORTH AND SOUTH TO REDUCE TRAVEL. DISTRICT CONTESTS WOULD BE CONDUCTED ON THE MONDAY OR TUESDAY OF THE CURRENT WEEK FOR DISTRICT SOFTBALL (WEEK 14). THE HIGHEST TEAM IN THE DISTRICT ONE WEEK PRIOR TO THE DISTRICT TOURNAMENT WOULD BE GIVEN THE OPTION TO HOST THE 4-TEAM TOURNAMENT. District Championships: ~~The district championships will be double-elimination with the winner qualifying for the state championship.~~ THE DISTRICT CHAMPIONSHIPS IN CLASS B WILL BE SINGLE ELIMINATION. THE 10 DISTRICT WINNERS AND THE NEXT 6 SCHOOLS WITH THE HIGHEST WILDCARD POINTS WILL QUALIFY FOR THE DISTRICT FINAL. THE 16 TEAMS WILL BE PAIRED AGAINST EACH OTHER USING THE WILDCARD POINTS AFTER DISTRICT TOURNAMENT HAS BEEN COMPLETED. THE HIGHER SEED WILL HOST A BEST OF THREE GAME SERIES WITH THE WINNER OF THAT SERIES ADVANCING TO THE STATE TOURNAMENT. DISTRICT FINALS WILL BE HELD ON FRIDAY AND/OR SATURDAY OF THE CURRENT WEEK FOR DISTRICT SOFTBALL (WEEK 14). If due to weather the championship format is changed to single-elimination, all schools will be notified. The championship director and the Executive Director of the NSAA will make that decision. If a single-elimination tournament is played, the wild-card point system will be computed for the number of games played. For example, if District 1 has to play single-elimination and other districts play double-elimination, no adjustment will be made in computing wildcard points.

Will this proposal impact cost to the School? YES

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? YES

Will this proposal impact a student or coach's loss of instruction time? YES

Rationale for the proposed change:

PROS: Accounts for the geographical challenges of class B while also balancing wildcard points throughout the state. This format is similar in nature to what is being utilized in Volleyball & Soccer. Without double-elimination more schools are able to host the district games because there are 3 total.

CONS: Creates an additional travel date for 8 schools that may be further than what they are traveling right now for their district tournament. Double-elimination format of the current district tournament is no longer used - it its place is the best of 3 series for the 16 teams participating in the District Final.

PROPOSED IMPLEMENTATION DATE: Fall of 2016

K. This proposal is submitted by: Jesse Zavadil, Tekamah-Herman

The proposal deals with: Activities Manual: Softball Page**:** 15-16

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:

District Assignment

Procedures

All Class A schools in softball are to be placed into seven districts. All districts will be determined by a serpentine method (not modified), based upon the NSAA wild-card point system, within one week prior to the first district competition.

Class A District Assignments and Seeding

Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7
1	2	3	4	5	6	7
14	13	12	11	10	9	8
15	16	17	18	19	20	21
28	27	26	25	24	23	22

Class B and ~~Class C~~ district assignments are divided into six (6) groups, are based on geographic location starting west and moving east with consideration also given to north and south to reduce travel

CLASS C DISTRICT ASSIGNMENTS ARE DIVIDED INTO SIX (6) DISTRICTS. ALL DISTRICTS WILL BE DETERMINED BY A SERPENTINE METHOD (NOT MODIFIED), BASED UPON THE NSAA WILD-CARD POINT SYSTEM, WITHIN ONE WEEK PRIOR TO THE FIRST DISTRICT COMPETITION

CLASS C DISTRICT ASSINGMENTS AND SEEDING

GROUP 1	**GROUP 2**	**GROUP 3**	**GROUP 4**	**GROUP 5**	**GROUP 6**
1	2	3	4	5	6
12	11	10	9	8	7
13	14	15	16	17	18
24	23	22	21	20	19
25	26	27	28	29	30
36	35	34	33	32	31
37	38	39	40	41	42

Will this proposal impact cost to the School? YES
Will this proposal impact cost to the NSAA? YES
Will this proposal increase travel for the participating schools? YES
Will this proposal impact a student or coach's loss of instruction time? NO
Rationale for the proposed change:
PROS: Arranging districts based on geography has led to an imbalance of top schools playing each other in certain districts and is keeping some of the better schools in the state from being able to compete in the state tournament. In class C, last year's districts assignments had 7 of the top 8 teams (based on PowerPoints) within 3 districts. A simple change to how the district assignments are done in class C will alleviate the competitive imbalances that have been occurring.
CONS: This will result in schools having to travel further for their district competition than before. This proposal does not include Class B which has a similar problem with its districts. This proposal can be amended to include B.
PROPOSED IMPLEMENTATION DATE: Fall of 2016

L. This proposal is submitted by: Steve Throne, Millard South
The proposal deals with: Activities Manual: Softball (district Seeding) Page**:** 17
The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:
District competition shall be seeded based upon wildcard points.
All Class A schools in softball are to be placed into seven (7) districts. The districts will be determined using a serpentine method (not modified), based upon the NSAA wildcard point system ~~within two weeks~~ ONE WEEK prior to the first district. Games through ~~September 29~~ THE

SATURDAY BEFORE DISTRICTS will be counted for seeding Classes A, B and C with tournament seeding announced ~~on October 1~~ THE MONDAY BEFORE DISTRICTS.
Will this proposal impact cost to the School? NO
Will this proposal impact cost to the NSAA? NO
Will this proposal increase travel for the participating schools? NO
Will this proposal impact a student or coach's loss of instruction time? NO
Rationale for the proposed change:
PROS:
1. Nearly a whole week's games would count for district seeding, including several tournaments on the Saturday before districts.
2. It would allow a better time frame for teams to seek make up games that would influence district seeding
3. Seeding would more closely align with State Tournament seeding
4. The two-week window is not necessary anymore with most fields having lights, and the continual updates to wildcard points throughout the season on a daily basis.
5. This will allow teams time to make up games from the regular season without feeling like they may hurt their seeding.
6. Also, with the early seeding of districts, the overall seeding for districts and for the state tournament can change drastically.
7. This will help eliminate the discrepancy in overall seeding for districts and state between teams that make up games at the end of the season and those that choose not to.
CONS: Potentially pushes multiple teams from the same district to possibly rush to find fields and umpires
PROPOSED IMPLEMENTATION DATE: 2016-17

M. This proposal is submitted by: Jason Ryan, Papillion-La Vista
The proposal deals with: Activities Manual: Softball State Tournament Brackets Page**:** 22-24
The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:
Proposal: State Softball Tournament Bracket - Have the winners of the 1st round game play their 2nd game on Wednesday and the losers of the first round games play their 2nd game on Thursday.
Details: Switch Games 5 and 6 with Games 7 and 8 for each class on the current schedule (see brackets on pages 22-24). There would be no change to actual game times or the overall schedule. It will only flip the 1st round losers with the 1st round winners in the schedule.
Justification: With the current schedule the team that loses their 2nd round winner's bracket game has to turn around and play a 1st round loser right away in the case of Class A this year and with a one game break in Class B and C. The team they have to play after this loss is a team that loses their first round game, but won their 2nd round game on Wednesday. This team has not played a game yet that day and it is a disadvantage to the team that lost in the winner's bracket. This format makes it fairer for the team that won their 1st round game. The benefit to this change is that all teams would make it to the 2nd day of the tournament which should mean more fans on day 2 of the state tournament.
Will this proposal impact cost to the School? NO
Will this proposal impact cost to the NSAA? NO
Will this proposal increase travel for the participating schools? NO
Will this proposal impact a student or coach's loss of instruction time? NO
Rationale for the proposed change:
PROS:
-all 8 teams make it to the 2nd day of the tournament
-more gate because all teams play at least 2 days

-1st round winners play a 2nd game on the 1st day which could be an advantage
CONS:
-1st round winners play a 2nd game on the 1st day which could be an disadvantage
-an additional night of hotel for teams from out of town
PROPOSED IMPLEMENTATION DATE: Fall 2016

N. This proposal is submitted by: Rob Geise, Louisville

The proposal deals with: Activities Manual: Track and Field Page**:** 10, 11, 12, 16**The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:**

PAGE 10-Under District and State Track and Field Regulations.
3. Class A ~~and B~~ (B AND C)
PAGE 11-Under District Assignments
1. Class A has four districts. Class B has six districts. ~~Classes C and D have eleven districts.~~ (CLASS C HAS NINE DISTRICTS. CLASS D HAS ELEVEN DISTRICTS.)
6. Class C ~~(11 Districts)~~ (9 DISTRICTS) and Class D (11 Districts)
PAGE 12-Under District Information
6. Qualifying from Prelims to Finals:
~~Class C and~~
Class A ~~and~~ Class B (CLASS A, B AND C)
PAGE 16-Under Qualifying for the NSAA State Track and Field Meet
3. Class C There will be ~~eleven~~ (NINE) Class C district meets.
a. The winners of the first two fastest places and the ~~two fastest thirds~~ (NEXT SIX FASTEST TIMES REGARDLESS OF PLACE) in each individual running event qualify for the state meet.
c. The first place finishers in a relay events qualify for the state meet, plus the ~~five~~ (SEVEN) fastest times of the non-qualifiers regardless of place, with a maximum of 16 relay teams qualifying.
(E. REGARDLESS OF PLACE IS TO MEAN THAT ANY COMPETITOR IN AN INDIVIDUAL RUNNING EVENT WHO FINISHES 3RD THROUGH 8TH IN THEIR RESPECTIVE DISTRICT MEET COULD QUALIFY FOR THE STATE MEET IF THEIR TIME IS ONE OF THE SIX FASTEST TIMES OF THE NON-QUALIFIERS FROM ALL DISTRICTS SUBMITTED.)
(F. REGARDLESS OF PLACE IS TO MEAN THAT ANY RELAY TEAM WHO FINISHES 2ND THROUGH 8TH IN THEIR RESPECTIVE DISTRICT MEET COULD QUALIFY FOR THE STATE MEET COULD QUALIFY FOR THE STATE MEET IF THEIR TIME IS ONE OF THE SEVEN FASTEST TIMES OF THE NON-QUAIFIERS FROM ALL DISTRICTS SUBMITTED .)

Will this proposal impact cost to the School? NO
Will this proposal impact cost to the NSAA? YES
Will this proposal increase travel for the participating schools? YES
Will this proposal impact a student or coach's loss of instruction time? YES
Rationale for the proposed change:
PROS: Going to FAT (Fully Automatic Timing) will help to eliminate human error in the timing of races and put all districts on the same level field. Many different types of timing systems are used and no two districts are now currently using the same method.
Examples: eight individual watches that all start at different times, eight lane watches with one starter but eight different timers and so on.
It is getting harder to find 16 qualified timers and pickers to run a meet that know how to pick and time. Some districts use coaches from all teams. By going to FAT this will allow

coaches to do their job and coach at this important meet. This is one of the few sports that coaches are asked to work part of the meet instead of doing their job of coaching. This speeds up the track meet portion of the day thus gets athletes home earlier.
By going to 9 districts, instead of 11 districts, you will still keep the number of qualifiers from each district the same in the running events, but now allow the next fastest times from across the state to be at the state meet if you are in a loaded district. It will help to get the best times to state. By using 9 districts, it will still allow only prelims and finals, allowing the first from each heat to make finals and then the next fastest times so you should have the fastest runners competing to get to state.
We would wait 2 years to 2018 to implement giving schools that want to host districts time to perfect their use of the FAT systems in their schools.
CONS: There will be two less districts, 7 will have 10 teams and 2 will have 9 teams. This is already done in many other districts like basketball and volleyball so it can be worked out by the NSAA like they do for other sports.
There would be less athletes in the field events qualify for state (18 instead of 22) but you still have at large that can make the field.
PROPOSED IMPLEMENTATION DATE: 2018

O. This proposal is submitted by: Marty Rogers, Blair
The proposal deals with: Activities Manual: Volleyball Page**:** 6**The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:**
Scrimmage. Prior to the first contest date for the fall season, only intra-squad matches or scrimmages are permitted.
EXCEPTION - NHSSHOF JAMBOREE WEEK 8 AND MONDAY/TUESDAY OF WEEK 9 PROVIDED IT MEETS THE FOLLOWING CRITERIA:
1. NO POSTPONEMENT BEYOND DESIGNATED DATES; IF WEATHER OR OTHER CIRCUMSTANCES REQUIRE
2. POSTPONEMENT OF THE JAMBOREE GAME, SUCH MAKEUP DATE MUST BE NO LATER THAN TUESDAY OF WEEK 9.
3. GAMES SHALL INVOLVE ONLY NEBRASKA SCHOOLS.
4. JAMBOREE GAMES SHALL BE VARSITY ONLY; LOWER LEVEL GAMES WILL NOT BE PERMITTED WITH THIS JAMBOREE CONCEPT.
5. GAMES MUST BE SCHEDULED AND EMAILED TO THE HALL OF FAME BY MONDAY OF WEEK 7. GAMES SCHEDULED AFTER THAT DATE WILL NOT BE PERMITTED.
6. SCHOOLS SHOULD NOT PUT THE HALL OF FAME JAMBOREE GAMES ON THEIR REGULAR SEASON
SCHEDULES.
7. SCHOOLS WILL BE PERMITTED TO SCHEDULE TWO SETS (RALLY SCORING TO 25) AGAINST ONE SCHOOL, OR ONE SET AGAINST TWO OTHER TEAMS, ALL PLAYED ON THE SAME DAY.
8. WARMUP PERIOD WILL USE THE STANDARD 16-MINUTE FORMAT UNLESS AGREED UPON BY PARTICIPATING SCHOOLS.
9. SCHOOLS MAY ENTER A TWO YEAR CONTRACT IN ORDER THAT SCHOOLS CAN ACCOMMODATE HOME AND AWAY OPTIONS FOR TWO CONSECUTIVE YEARS.
10. RESULTS OF JAMBOREE GAMES WILL NOT BE COUNTED INTO THE SCHOOL'S REGULAR SEASON
RECORD, NOR WILL SUCH GAMES COUNT TOWARD A SCHOOL'S WILDCARD POINT AVERAGES.

11. FOLLOWING ARE THE ONLY ALLOWABLE EXPENDITURES FROM GROSS RECEIPTS:
a. OFFICIALS FEES: $35 PER NSAAREGISTERED
b. OFFICIAL PER NIGHT; IF MILEAGE IS REQUIRED,
c. MILEAGE SHALL BE CAPPED AT A MAXIMUM OF $35. FOR EXAMPLE, THE MAXIMUM PAYOUT FOR A TWO PERSON OFFICIATING CREW WOULD BE $70 PLUS MILEAGE.
d. AMOUNT OF LOCAL EXPENSES SHALL BE 15% OF THE GROSS RECEIPTS, CAPPED AT A MAXIMUM OF $200.
e. REMAINDER OF GATE RECEIPTS MUST BE REMITTED TO NEBRASKA HIGH SCHOOL SPORTS HALL OF FAME FOUNDATION (NO LATER THAN SEPTEMBER 15TH).
Will this proposal impact cost to the School? YES
Will this proposal impact cost to the NSAA? NO
Will this proposal increase travel for the participating schools? YES
Will this proposal impact a student or coach's loss of instruction time? NO
Rationale for the proposed change:
PROS: Fundraiser for Hall of Fame, and valuable for preparation for varsity volleyball teams as well as referees. Promotes volleyball in the state. Basketball has been successful.
CONS: Travel expense to jamboree site.
PROPOSED IMPLEMENTATION DATE: 2016-17

P. This proposal is submitted by: Steve Throne, Millard South
The proposal deals with: Activities Manual: Wrestling Page**:** 25
The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:
NSAA Rules for the District Seeding Meeting will be as follows:
EACH DISTRICT WOULD UTILIZE THE NSAA TRACKWRESTLING PROGRAM TO DETERMINE THE PRE-SEEDS WHICH TAKES INTO ACCOUNT ALL OF THE FOLLOWING:
a. Head to Head competition ~~(The wrestler with the better win percentage of the head to head matches is the higher seed.)~~
b. Common Opponents (~~The wrestler with the better win percentage for each of the common opponents is the higher seed.)~~
c. ~~Point systems as follows if steps 1 and 2 don't determine seed~~:
1) ~~1 point~~ **returning state qualifier** ~~immediate preceding season~~
2) ~~1 point~~ **returning state medalist** ~~immediate preceding season~~
~~3) .5 point winning % difference 0-5%~~
~~4) 1 point winning % difference 5.1-10%~~
~~5) 1.5 points winning % difference 10.1% or more~~
~~d. If points are tied, draw those tied.~~
~~e. If there are three or more people tied in steps a. and b., go to point system, after one person shakes out then go back to step 1 head to head.~~
f. **C. Draw the byes**.
g**. D. Then place losing records by percentage**.
Will this proposal impact cost to the School? NO
Will this proposal impact cost to the NSAA? NO
Will this proposal increase travel for the participating schools? NO
Will this proposal impact a student or coach's loss of instruction time? NO
Rationale for the proposed change:
PROS: The current system was developed to help coaches determine the seeds manually because they could not see all of the competition matches that each wrestler had throughout the year.

Now that we utilize Trackwrestling for all results, we can use an algorithm to compare each wrestler to every other wrestler one at a time to determine the order that they should be seeded. The coaches would still have the authority to make changes by a majority vote.

Explanation of how the program works: You have wrestlers 1, 2, 3, and 4 that are seedable, and criteria a, b, and c to compare wrestlers. Once the criteria is defined, the round robin algorithm goes through each wrestler and compares that wrestler to every other seedable wrestler. When comparing the wrestlers it goes through the criteria in order. If one wrestler is better than the other based on the criteria, that wrestler receives a point, otherwise it goes to the next criteria. If all criteria is exhausted, each wrestler receives a 1/2 point. Once every wrestler is compared to every other wrestler, the wrestlers are sorted by the points they accumulated during that process. If two wrestlers are tied on points, it goes to the head to head comparison between those two wrestlers. If more than two are tied on points it sorts them by the criteria until they are separated or you get to a two way tie at which point the head to head comparison is used.

CONS: None

PROPOSED IMPLEMENTATION DATE: 2016-17

Q. This proposal is submitted by: Shaun Brothers, Plattsmouth

The proposal deals with: Activities Manual: Wrestling Page**:** 22

The section/paragraph/sentence indicates what is to be added/deleted/changed to the current Bylaw/Approved Ruling:

CLASS B:

1. THE NEXT 48 LARGEST SCHOOLS WILL BE CLASS B AND WOULD BE IN 4 DISTRICTS OF 12.

2. THE 12 WESTERN MOST SCHOOLS WILL MAKE UP THE B4 DISTRICT.

3. THE REMAINING SCHOOLS WOULD BE PLACED IN DISTRICTS BY USING A SERPENTINE METHOD WITH RETURNING STATE POINTS AS THE MAIN MEANS OF ASSIGNMENT. IF TEAMS HAVE THE SAME NUMBER OF RETURNING STATE POINTS, THE SCHOOL WITH THE MOST RETURNING STATE QUALIFIERS WILL BE PLACED NEXT. IF TEAMS HAVE RETURNING QUALIFIERS BUT NO RETURNING POINTS, THE TEAM WITH THE GREATER NUMER OF QUALIFIERS WOULD BE PLACED NEXT. IF TEAMS ARE STILL TIED, A DRAW WILL BE USED TO DETERMINE THE TEAM PLACED NEXT. IF TEAM(S) HAVE NO RETURNING POINTS AND NO QUALIFIERS, THEY WILL BE DRAWN INTO THE REMAINING SPOTS TO FILL THE 12 TEAMS IN A DISTRICT. ONCE THE STATE TOURNAMENT IS CONCLUDED, NO FURTHER CIRCUMSTANCES WILL BE CONSIDERED. THE SCHOOL WITH THE MOST RETURNING STATE POINTS IS PLACED IN DISTRICT B1, THE NEXT MOST IN DISTRICT B2, THE NEXT MOST IN DISTRICT B3 THE, THE NEXT MOST BACK IN DISTRICT B3, THE NEXT MOST IN DISTRICT B2, ETC., UNTIL ALL 48 TEAMS ARE ASSIGNED.

Classes ~~B~~, C and D:

Schools are assigned to a district according to the school's geographical location. Beginning with the school located the farthest west, schools to the east are added until the pre-determined number of schools which are to compose a district is reached. North to south direction many be used to reach an equal division of teams.

Will this proposal impact cost to the School? NO

Will this proposal impact cost to the NSAA? NO

Will this proposal increase travel for the participating schools? NO

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

Rationale for the proposed change:

PROS: This proposal has two purposes. First, it will distribute the schools with more returning points and qualifiers more evenly. Secondly, it will help with the process of determining the Dual

Championship teams. In this proposal, the 12 western most schools will be in the B4 district (exactly the method that is currently used) so that additional travel is not a concern. The current method of determining districts for wrestling is by geography and has created some significant inequities in the different districts.

The current districts have the following returning points, qualifiers and medalists:

District - Retuning points - Returning Qualifiers - Returning medalists

B1 - 427 48 24

B2 94 20 3

B3 167 32 9

B4 214.5 33 10

For the 2015-16 season, there are also 4 of the 8 Dual Championship qualifying teams are all in the same district (B1)

If the serpentine method was used for the 2015-16 season, the districts would look like this:

	District 1	pts	qu
B1	Plattsmouth	117.0	9
B1	Bennington	41.5	6
B1	Nebraska City	32.0	7
B1	Schuyler	17.0	3
B1	Beatrice	14.0	3
B1	Blair	5.0	3
B1	Aurora	5.0	2
B1	Columbus Lakeview	1.0	1
B1	Ralston	0	1
	Total Returning pts & qualifiers	232.5	35
	District 2	pts	qu
B2	Omaha Skutt	92.0	9
B2	Columbus Scotus	63.0	6
B2	West Point-Beemer	27.0	3
B2	Fairbury	21.0	3
B2	Northwest	13.0	2
B2	Boone Central/Newman Grove	7.0	3
B2	Milford/Dorchester	4.0	1
B2	DC West	2.0	2
B2	Mount Michael	0	1
	Total Returning pts & qualifiers	229.0	30
	District 3	pts	qu
B3	Gretna	81.0	11
B3	Ashland	72.0	5

B3	Seward	24.0	5
B3	Waverly	24.0	1
B3	York	10.0	3
B3	Wahoo/Cedar Bluffs	9.0	3
B3	Wayne	2.0	4
B3	Boys Town	2.0	2
B3	Platteview	0	2
	Total Returning pts & qualifiers	224.0	36
	District 4	pts	qu
B4	Scottsbluff	75.0	6
B4	Adams Central	41.0	6
B4	Sidney	30.0	3
B4	Holdrege	20.0	3
B4	Alliance	15.5	3
B4	Gothenburg	15.0	3
B4	Lexington	9.0	3
B4	Chadron	8.0	1
B4	Ogallala	1	1
B4	Cozad	0	2
B4	Gering	0	1
B4	McCook	0	1
	Total Returning pts & qualifiers	214.5	33

Schools that have 0 returning points and no qualifiers would be placed in the remaining spots for district.

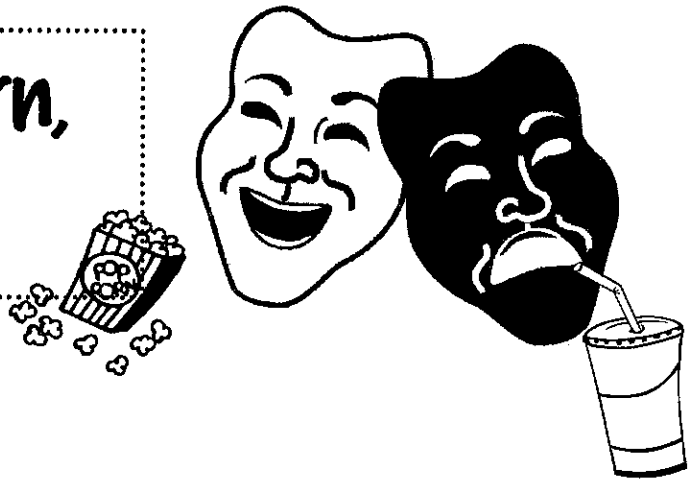
These schools fall into that category for the 2015-16 season

1. Crete
2. Hartington Cedar Catholic
3. Norris
4. Omaha Concordia
5. Omaha Roncalli
6. Winnebago
7. Elkhorn
8. Falls City
9. Omaha Gross

CONS: Possible travel added.

PROPOSED IMPLEMENTATION DATE: Winter 2016-17

Pop, Popcorn, & A Play



Please Join Us as
SCHS Play Production proudly presents:

"I'm Not Ebenezer Scrooge"
by Tim Kochenderfer

Permission by Playscripts, Inc.

Sunday, November 22nd
@SCHS
6:30 P.M.

Free will donation gratefully accepted

11/9/2015

TRANSFERS WITHIN THE DISTRICT

Last Name	First Name	Transferring School Year	Date Transfer Requested	Grade Entering	SCS Resident School Building	SCS Transfering to Building

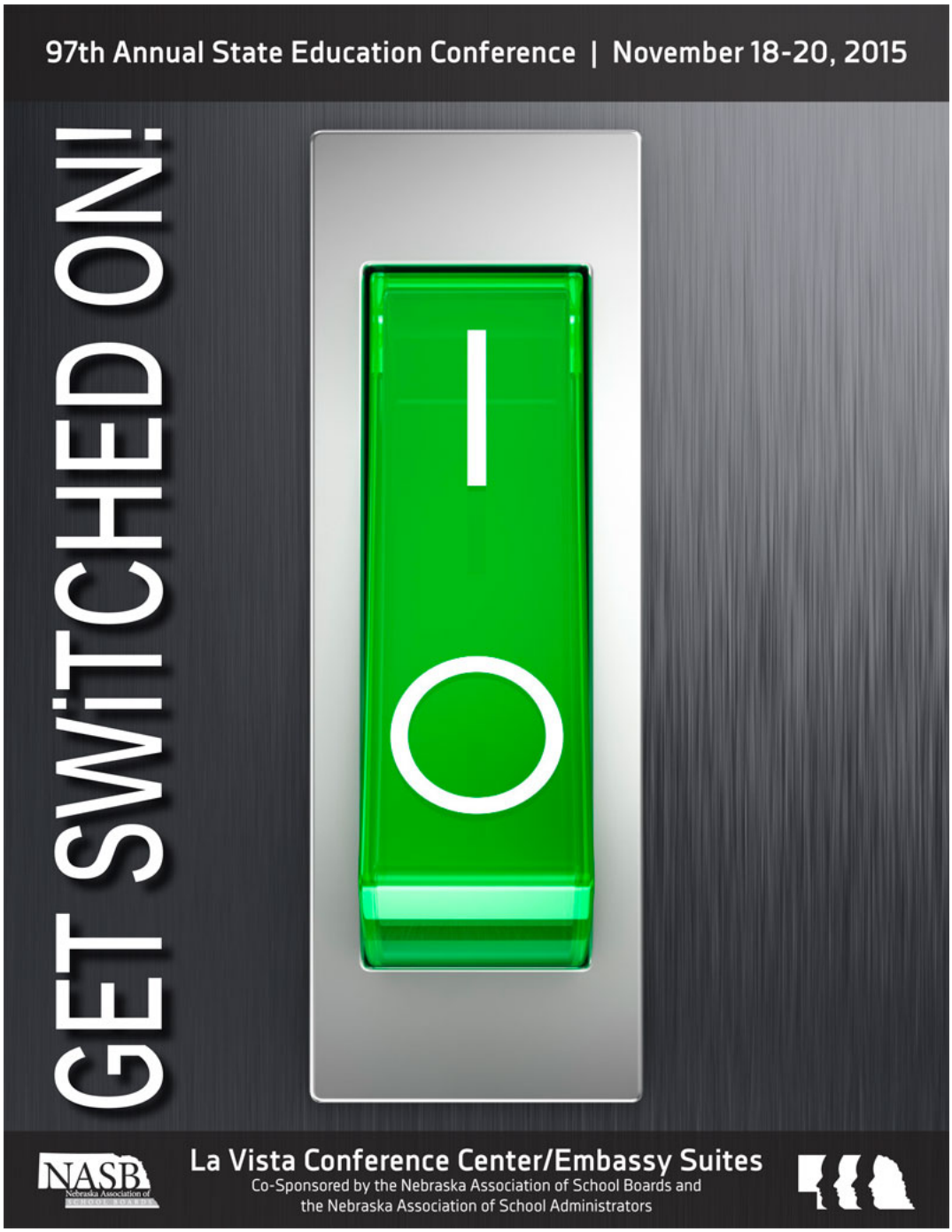
OPTIONS OUT / IN

Last Name	First Name	Option School Year	Date Transfer Requested	Grade Entering	Resident District	Option district
Garcia	Mia	2015-2016	10/19/2015	5	Columbus Public	SCS/SES
Garica	Jose	2015-2016	10/19/2015	12	Columbus Public	SCS/SCHS
Garica	Trinty	2015-2016	10/19/2015	7	Columbus Public	SCS/SMS

CANCELED OPTIONS:

Last Name	First Name	Option School Year	Date canceled		Resident District	Option district
Gomez-Alvarado	Kevin	2015/2013	10/1/2015	10	SCS/SCHS	Columbus Public
Gogdill	Genavieve	2014-2015	10/28/2015	3	SCS/SES	Fremont Public
Gogdill	Noah	2014-2015	10/28/2015	1	SCS/SES	Fremont Public
Gogdill	Ryan	2015-2016	10/28/2015	K	SCS/SES	Fremont Public

Events ▸ **StateConference**



REGiSTERiNG FOR THE CONFERENCE!

REGISTRATION FOR THE 2015 STATE EDUCATION CONFERENCE WILL OPEN WEDNESDAY, SEPTEMBER 16, 2015

To register, Go to the NASB website at www.NASBonline.org and log in using your username and password, and click the State Education Conference link. *If you do not have a username and password or have forgotten it, please contact NASB at 800-422-4572.*

Registration fees for the conference are as follows:

REGISTER SEPTEMBER 16 THROUGH NOVEMBER 6	$175	NON-MEMBER REGISTRATION	$540
REGISTER NOVEMBER 7 THROUGH ONSITE	$200	CANCELLATION FEE (PRIOR TO 11/7)	$40

- No Refunds After 11/7 -

Submit a Registration - Opens September 16th

HOTEL RESERVATiONS!

TO RESERVE ACCOMMODATIONS AT THE CONFERENCE HOTELS YOU MUST FIRST REGISTER FOR THE CONFERENCE AS DESCRIBED ABOVE.

- To qualify for a room, you must complete your conference registration between September 16 and September 25, 2015. Once your conference registration is complete, you will receive an email with your NASB Registration code and a Conference Hotel Room Request Form. The code will not be activated until Monday, September 28, 2015. TWO NIGHT MINIMUM STAY RESERVATIONS WILL BE GIVEN PRIORITY AT THE ON-SITE HOTELS.

COMPLETE THE CONFERENCE HOTEL ROOM REQUEST FORM

- Multiple attendees can be listed on one room request form. Form must be submitted in the original excel format, not pdf.

THE EMBASSY SUITES, LA VISTA WILL ACT AS THE HOUSING AGENT FOR ALL PROPERTIES. EVERY EFFORT WILL BE MADE TO FULFILL EACH REQUEST FORM'S HOTEL PREFERENCE TO THE BEST OF THEIR ABILITY. RESERVATIONS WILL BE MADE IN THE ORDER THAT EMAILS WITH VALID NASB REGISTRATION CODES ARE RECEIVED BY DAVID SCOTT. ALL REQUEST FORMS SUBMITTED BETWEEN SEPTEMBER 28 AND OCTOBER 16, 2015 ARE GUARANTEED TO HAVE ROOMS ASSIGNED TO THEM AT ONE OF THE FOLLOWING:

EMBASSY SUITES, LA VISTA | $149 per night | 12520 Westport Parkway, La Vista
COURTYARD BY MARRIOTT, LA VISTA | $149 per night | 12560 Westport Parkway, La Vista
HAMPTON INN & SUITES, LA VISTA | $149 per night | 12331 Southport Parkway, La Vista ***
EMBASSY SUITES, DOWNTOWN/OLD MARKET | $149 per night | 555 South 10th Street, Omaha ***
OMAHA MARRIOTT, REGENCY | $149 per night | 10220 Regency Circle, Omaha ***
FAIRFEILD INN | $139 per night | 465 Olson Drive, Papillion ***
MY PLACE | $139 per night | 7823 South 123rd Plaza, La Vista ***

*Complimentary shuttle service to and from all hotels listed above will be available through the new Travel Concierge, located at the Embassy Suites Conference Center.****

A RESERVATION AT ONE OF THE ABOVE IS NOT REQUIRED TO ATTEND THE STATE EDUCATION CONFERENCE

SUBMIT THE HOTEL REQUEST TO RESERVE ROOMS AT THE CONFERENCE HOTELS

Email the form to david.scott@hilton.com beginning at 10:00AM Central Standard Time, 9:00AM Mountain Standard Time on Monday, September 28, 2015. You will be notified via email within 7 days of where your hotel reservation has been made.

SCHEDULE AT A GLANCE

PRE-CONFERENCE SESSiONS!
WEDNESDAY, NOVEMBER 18
1:00 TO 4:00PM

OPENiNG KEYNOTE SPEAKER!
THURSDAY, NOVEMBER 19
8:00 TO 9:30AM

A - BREAKOUT SESSiONS!
THURSDAY, NOVEMBER 19
9:45 TO 10:45AM

B - BREAKOUT SESSiONS!
THURSDAY, NOVEMBER 19
11:15AM TO 12:15PM

THURSDAY LUNCHEON KEYNOTE SPEAKER!
THURSDAY, NOVEMBER 19
12:30 TO 2:00PM

C - BREAKOUT SESSiONS!
THURSDAY, NOVEMBER 19

PRE-CONFERENCE SESSiONS!

WEDNESDAY, NOVEMBER 18 | 1:00 TO 4:00PM

2015 GREEN SCHOOLS SUMMIT

There are many ways to "Go Green". Find out the innovative approaches taking shape across Nebraska to advance reduction in district costs, increase STEM skills and engagement, of both school staff and students, and engage students in 21st century civic responsibilities. Join us at The 2015 Green Schools Summit to learn how you can develop more energy-efficient, innovative and healthy schools in your own district. Hear from experts on STEM, service learning, and community partnerships. Sponsored by The USGBC Nebraska Flatwater Chapter and The UNO Center for Urban Sustainability.

Presenters include: Catherine Lang & Greg Adams | Accelerate Nebraska; Lasha Goodwin | Eureka, Inc.; Ron Azoulay | Nebraska Loves Public Schools; Greg Fripp | Executive Director, Whispering Roots; Dr. Deepak Khazanchi | UNO Prof. of Information Systems/ Quantitative Analysis; Professor Steve Rodie | Director, UNO Center for Urban Sustainability; Craig Moody | Verdis Group

**Optional Morning Bus Tour and Lunch Speaker (9:00 AM to 12:30 PM)*

*Tour Benson West Elementary and Omaha Northwest High School with Dr. Steve Rodie, Center for Urban Sustainability. Then enjoy lunch at the Sage Student Bistro at Metro Community College listening to Clayton Chapman of The Grey Plume, a James Beard 2015 Restaurant and Chef Award Semifinalists, awarded Nation's Greenest Restaurant, and Nation's Most Sustainable Restaurant. The bus will return by 1:00 PM for the pre-conference session. *($25 Additional Charge)*

CRADLES TO CAREERS

Schools are responsible to educate and shape the lives of students from birth to age 21, cradles to careers. This innovative 3-part collaborative pre-conference will explore all stages of learning for Nebraska children. First, see how early care and education can launch children on a positive trajectory in life, emphasizing that interactions between children and their caregivers are the primary engine of change in early childhood. Next, learn about Expanded Learning Opportunities (ELOs) in Nebraska, and how improving access to Nebraska's afterschool and summer learning programs helps build school-community partnerships. Finally, see the unveiling of the new Nebraska Work-Based Learning Manual designed to create more opportunities for effective work-based learning as an integral component of

2:15 TO 3:15PM

D - BREAKOUT SESSiONS!
THURSDAY, NOVEMBER 19
3:30 TO 4:30PM

E - BREAKOUT SESSiONS!
FRiDAY, NOVEMBER 20
9:15 TO 10:15AM

F - BREAKOUT SESSiONS!
FRiDAY, NOVEMBER 20
10:30 TO 11:30AM

FRiDAY LUNCHEON KEYNOTE SPEAKER!
FRiDAY, NOVEMBER 20
11:45AM TO 1:15PM

high school curricula. This manual provides guidance for all aspects of work-based learning from job shadow to internships, and will include employers describing the employability skills they are seeking and a presentation from schools implementing effective work-based learning programs.

Why the Early Years of Life Matter
Presenter: Samuel J. Meisels | Buffett Early Childhood Institute

Expanded Learning Opportunities in Nebraska Schools
Presenter: Jeff Cole | Beyond School Bells

A New Look for Work-Based Learning
Presenter: Rich Katt | NDE

EXHiBiTOR RECEPTiON! | WEDNESDAY, NOVEMBER 18 | 4:00 TO 6:00PM

THE ANN MACTiER AWARD WiLL BE PRESENTED AT THE THURSDAY LUNCHEON!

NASB DELEGATE ASSEMBLY | FRiDAY, NOVEMBER 21 | 8:00 TO 9:30AM

SUPERiNTENDENT OF THE YEAR WiLL BE RECOGNiZED AT THE FRiDAY LUNCHEON!

KEYNOTE SPEAKERS



DAVID HORSAGER | "THE TRUST EDGE"

Thursday Morning Opening Speaker | 8:00 to 9:30AM

David Horsager is a business strategist, keynote speaker and author of the National Bestseller, The Trust Edge: How Top Leaders Gain Faster Results, Deeper Relationships, and a Stronger Bottom Line. Trust is a fundamental, bottom line issue. Without it, leaders lose teams, salespeople lose sales, and organizations lose reputation, retention of good people, relationships and revenue. But with trust, individuals and organizations enjoy greater creativity, productivity, freedom, and results. Through academic research and firsthand experience, David Horsager has learned what it takes to gain – and keep – The Trust Edge. Dave combines humor and illustrations with business insight and analysis. He will show you how the little things, done consistently, add up to huge results. Attendees will walk away with concrete steps they can immediately use to improve their lives and careers.

KARL MECKLENBURG | "SIX KEYS TO SUCCESS"



Thursday Luncheon speaker | 12:30 to 2:00PM

Karl Mecklenburg rose from a college football walk-on and twelfth round draft choice to an NFL career that included three Super Bowl and six Pro Bowl appearances. The former Bronco's captain spent his entire twelve year career in Denver and makes Colorado his home now. Mecklenburg was arguably the most versatile player in the NFL playing all seven defensive front positions often in the course of a single game. As an author and speaker Mecklenburg's stories of teamwork and leadership are humorous and inspiring. He approaches his speaking career with the same intelligence, passion, and intensity that punctuated his great football career. The lessons life in the NFL taught him about teamwork, courage, dedication, desire, honesty and forgiveness, and goal setting are his "Six Keys to Success".



DR. JOANNE OWENS-NAUSLAR | "BE A POSSIBILITARIAN"

Friday Luncheon Speaker | 11:45AM to 1:15PM

JoAnne Owens-Nausler has spent forty-five years promoting the benefits of healthy living and is considered one of the nations' most vocal personalities on issues of physical activity for children and the potential for school success. Dr. Jo taught in Newcastle, WY for five years and later served on a school board in Nebraska. She will use her knowledge and experience of schools and learning to bring a dynamic closing keynote address. Possibilitarians look the options and consider the possibilities. Be prepared to laugh, learn, share and leave the conference with at least two take-a-ways and two give-a-ways.

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BREAKOUT SESSION TRACKS

BOARDSMANSHiP: A2, C2, C3, D3, F3 | BONDS: A6, B6, C6
CAREER & COLLEGE READiNESS: D2, D6, E4, E6, F5 | COMMUNiCATiON: A8, C4, D4
COMMUNiTY ENGAGEMENT : A6, D1 | CURRiCULUM: A7, C7, D2, E1 | EARLY CHiLDHOOD EDUCATiON: A7
FACiLiTiES: B7, C6 | FiNANCE: A3, B7, B8, C5, C7 | FOUNDATiONS: D7
LEGAL: A5, B3, B5, C3, C5, D3, D5, F3 | LEGiSLAT iVE AND ADVOCACY: A1, A3, B1
MANAGEMENT : B4, B8, C2, C8, D4, D5, F1, F2, F3, F4, F6 | NEW BOARD MEMBER: A2, D3, E3, F3
POLiCY: C3 | SCHOOL CULTURE: A4, A8, F1 | SCHOOL SAFETY: A5, F2 | STUDENTS: A8, B2, C1, D1
TECHNOLOGY: C7, C8, D2, D4, E3, E5, F6 | VENDOR: E2, F2 | WELLNESS: C1

BREAKOUT SESSiONS!

Session A Session B Session C Session D Session E Session F

A - BREAKOUT SESSIONS | THURSDAY, NOVEMBER 19 | 9:45 to 10:45AM	
A1	**STATE BOARD OF EDUCATION ROUND TABLE**
	State Board of Education members and Commissioner will share their education vision, priorities and issues in this informative session. Make plans to attend this session and bring your questions. ***PRESENTERS: State Board of Education & Commissioner Blomstedt***
A2	**WALK IN MY SHOES**
	The role of the board is to ensure a quality education is provided in an effective and safe learning environment. Guaranteeing that everyone is on this page should be easy – right? Right; however, we need to address the differing opinions among board members or the strained board superintendent relationship, disgruntled staff, and a community that does not agree with the goal the board is working toward. Attendees will be engaged in reacting to and critiquing scenarios, discussion related to conflict management and resolution, sharing their own personal experiences and learning how to head off some of the common pitfalls facing the board. ***PRESENTERS: Marcia Herring & Shari Becker | NASB***
A3	**MAKE LEMONADE – WHEN A BOND GIVES YOU LEMONS, MAKE LEMONADE!**
	Chadron Public Schools will share their process, experience, and successes with a Legislative Committee. A Legislative Committee was formed following a $1.6 million loss in state aid and a $12 million dollar bond that was defeated by 70%, Board and community members worked together to form a legislative committee to positively work on solutions for school funding and property tax issues. *PRESENTERS: Tom Menke, Jim O'Rourke, Dr. Caroline Winchester, Sandy Roes, Terri Haynes | Chadron Public Schools*
A4	**IT'S A GOOD TIME TO BE A TIGER - FOSTERING ENGAGEMENT ON THE PART OF ALL KEY STA KEHOLDERS**
	Learn how East Butler Public Schools and Bryant Elementary of Kearney Public Schools foster engagement of all key school community stakeholders: students, staff, parents & volunteers. Through provision and promotion of a weekly intervention based on the tenants of MissionMonday.com a pronounced impact can be made on school *climate. We don't wait to catch our students being good. We consistently give them a plan to display the kind of citizenship we desire. We don't rely on random acts of kindness. We have a plan for consistent and intentional validation. We will teach you how we launched, promoted, and continue to support this program as well as the rationales behind it.* ***PRESENTERS: Sam Stecher | East Butler Public Schools, Mark Johnson | Kearney Public Schools***
A5	**LEGAL ISSUES IN HANDLING THE DISRUPTIVE PATRONS OR PARENTS AND EFFECTIVE WAYS TO SAY NO TO SCHOOL GUESTS**
	Today, schools are increasingly experiencing unwanted visitors--from community members who believe they have a right to access "public property," to parents who believe they have the right to supervise their student's education, to sex offenders who move into town and want to attend the football game, and everywhere in between. In this session attorneys will walk through case illustrations, real world examples and practical suggestions to help you deal with unwanted visitors. ***PRESENTERS: Greg Perry & Justin Knight | Perry Law Firm***
A6	**ENGAGING YOUR COMMUNITY DURING A BOND ISSUE**

	Grand Island Public Schools passed a $69.9 million bond issue in September 2014. To do so, the district relied on keeping the community involved. This presentation will look at three key ways GIPS succeeded in community engagement to pass the bond issue: Community meetings: GIPS held multiple open meetings throughout the bond issue process, not only to inform the public but to rely on them to help find solutions to put before voters. Social media: GIPS leveraged it's growing social media presence to move informed voters into activists. Grassroots campaign: Rather than use solely advertising, school officials and yard signs, the GIPS Vote Yes committee enlisted an army of supporters to literally go door-to-door talking about the need. This presentation will discuss the ways GIPS accomplished goals in these three key areas and will help any district looking to pass a bond issue understand the impact of these components of the campaign. ***PRESENTERS: Jack Sheard & Rob Winter	Grand Island Public Schools***
A7	**HOW TO CREATE STRONG EARLY CHILDHOOD PROGRAMS IN YOUR DISTRICT**
	By the time children arrive at their first day of kindergarten, the quality of their earliest learning experiences have already done much to determine their degree of linguistic competence, ability to interact well with others, and healthy curiosity about the world around them. Learn various strategies of what is necessary for you to create strong early childhood programs in your district. ***PRESENTERS: Becky Veak & Jen Goettemoeller	First Five Nebraska***
A8	**DEVELOPING POSITIVE SCHOOL CULTURE BY PARTNERING WITH STUDENTS**
	Waverly High School students collaborate with staff to establish a positive school culture. Our goal at WHS is to build a culture from within by educating students on what leadership is, how students can use their strengths to have a positive impact on others, and to understand the important role they play in their school. Through this development, students are empowered to lead and connect with each other. Learn how a high school has created a process for leadership development used to enhance school culture and deepen the high school experience. **PRESENTER: Ryan Ricenbaw	Waverly High School**
**B - BREAKOUT SESSiONS!	THURSDAY, NOVEMBER 19	11:15AM TO 12:15PM**	
B1	**LEGISLATIVE UPDATE**
	This presentation will discuss the upcoming legislative session, highlights from the 2015 session and the Education Committee's interim studies. ***PRESENTER: Senator Kate Sullivan	Education Committee Chairperson***
B2	**STUDENT VOICES**
	This session will feature students from several Nebraska high schools. These young people will share their perspectives on a variety of issues that are important to the leaders of tomorrow. ***PRESENTER: Lynn Johnson	Arlington Public Schools***
B3	**HOT TOPICS**
	This presentation will provide an update on school law topics, including the First Amendment, students and teachers behaving badly, pregnancy, and more. School attorneys will take you through new school law cases, statutes, and twists on old ones from the past year. ***PRESENTERS: Steve Williams & Bobby Truhe, KSB School Law***
B4	**UPDATE FROM NSAA**
	Attendees interested in high school athletics and activities, attend this breakout session to find out what is new within the Nebraska School Activities Association. *PRESENTERS: NSAA Representatives*
B5	**BOARD MEMBER AUTHORITY – WHAT CAN I REALLY DO?**
	Board members must know what authority they have and what they don't. What paperwork they are allowed to see and what they are not, etc. This session will review various legal issues involved in an individual board member's authority as well as the necessary balances that must exist between both other board members and the administration. *PRESENTERS: Josh Schauer & Derek Aldridge	Perry Law Firm*
B6	**GETTING ANALYTICAL: USING VOTER ANALYTICS TO ASSIST WITH PASSING A BOND ISSUE**
	Getting Analytical: Using Voter Analytics to Assist with Passing a Bond Issue. In its simplest form, any election is won by gaining more "yes" votes than "no" votes. In this session, we will describe how Fort Calhoun and other school districts employed voter analytics to gain an advantage in this process. We will outline the process that Fort

	Calhoun used during their bond issue election and share experiences from other recent elections. We will explain how to obtain the voter file for your district and what the raw voter data looks like. We will explain how you can sort the data into usable information that you can use to target your message and lay out a plan to most effectively reach the target audience. In addition to the analytics, we will provide best practices and supporting information from previous elections. ***PRESENTERS: Steve Dethlefs | Fort Calhoun Community Schools, Mark Pfister | Boyd Jones Construction***
B7	**THE PACK PROJECT-FACILITIES UPGRADES WITH LITTLE MONEY, BUT A LOT OF DESIRE**
	Do students, faculty members, staff members, board members, or community members have a strong desire to create top-notch facilities in your district, but little money is currently available to accomplish the goal? Then come and join us for a conversation about how the Plattsmouth Community Schools developed some of the best outdoor facilities in the Midwest, with minimal resources. We installed synthetic turf on the marching band/soccer/football field, built a new baseball/softball field with a synthetic turf infield, and installed a 1-mile community walking trail around the campus. At the same time, the District resurfaced the track and runways. Come ready to engage in conversation and take detailed notes about our unique approach to funding the Plattsmouth Activities Complex for Kids (PACK) Project. *PRESENTERS: Dr. Richard E. Hasty & Mary Caverzagie | Plattsmouth Community Schools*
B8	**ARE YOUR TEACHER CONTRACT NEGOTIATIONS A WIN-WIN?**
	Information is power – in this session you'll learn how contract negotiations software can ensure you're making the best decision in all stages of the negotiation process. Utilize data collected from all school districts and ESUs across Nebraska, to see if you're being as competitive as possible. Learn about tools enabling you to access salary and benefit information, comparison reports, negotiated agreements, and placement calculations in real-time. ***PRESENTERS: Craig Caples | NETS, Jeff Edwards | Nebraska City Public Schools, Tim Heckenlively | Falls City Public Schools***
C - BREAKOUT SESSiONS! | THURSDAY, NOVEMBER 19 | 2:15 TO 3:15PM	
C1	**ENHANCING ACADEMIC SUCCESS THROUGH A HEALTHY SCHOOL ENVIRONMENT**
	Nutrition and Physical Activity are essential behaviors to maximize academic achievement. Learn about the latest research and strategies to impact student health, wellness and achievement. In this session we will highlight the importance of school breakfast and its impact on student health, hunger, and academics and hear from a superintendent about the impact breakfast has made in their district. We will share opportunities and strategies to add physical activity to the school day without detracting from academics and hear from a group of students who are leading the charge in their school every day. ***PRESENTERS: Beth Bruck-Upton | Midwest Dairy Council, Mark Adler | Ralston Public Schools***
C2	**TRANSFORMING SUPERINTENDENT EVALUATION AND BOARD SELF-ASSESSMENT**
	Superintendent Evaluation and Board Self-Assessment are vehicles by which the board ensures growth and improved learning for all students. This course offers board members practical experience in understanding the process of superintendent evaluation as well as board self-assessment. Learn how evaluation can be used to improve the board's functions, build positive working relationships, and to benefit growth and improved student learning. Attendees will learn about various assessment tools and the protocol and procedures to ensure an effective and purposeful process. ***PRESENTERS: Shari Becker & Marcia Herring | NASB***
C3	**TRANSGENDER STUDENTS AND STAFF**
	Transgender student and staff issues are affecting more schools daily, from facility use to activity participation. We will give you an update on the legal developments and report on some cases involving school boards who required students to use the bathrooms and locker rooms of their assigned sex at birth. If your district has or might develop a policy addressing transgender students and staff, this presentation will provide you with the things the board should consider. ***PRESENTER: Bobby Truhe, KSB School Law***
C4	**COMMUNICATING YOUR MESSAGE EFFECTIVELY - LEARN HOW TO TELL YOUR DISTRICT STORY**
	Are you reaching your target audiences with your district message? Do you know who your audiences are? Do you have a focused, consistent message? This presentation will walk participants step-by-step through the process one school district used to identify their audiences and define their school district brand into one consistent message. A District brand is so much more than your logo or colors. Your brand is how you operate as an organization. Do you know what your staff, parents and community say about your school district? This presentation will walk you through how you define who you are as a school district and how you begin to communicate that message in a way that your audiences will listen. Participants will leave with a step by step guide for how to determine their message and communicate that message effectively. Participants will also gain in-depth knowledge of what branding means for school districts. ***PRESENTERS: Annette Eyman | Papillion-La Vista School District***

C5	**SHOW ME THE MONEY – NEGOTIATING WITH POWER**
	It has been four years since the Legislature passed LB397 which put into statute the long established Commission of Industrial Relations concept of "total compensation." School boards now have the unprecedented ability to negotiate with the power of knowing the cost of employing teachers. Generally, only the board will have access to this information and the use of it in negotiations. We will explain ways to obtain this information and to use it to your advantage in developing bargaining strategies and negotiating for the 2016-17 contract year. ***PRESENTERS: Rex Schultze & Kelley Baker | Perry Law Firm***
C6	**PASSING THE BOND ISSUE MAY BE THE EASY PART: LESSONS LEARNED FROM CONSTRUCTION**
	The reputations of district leaders are on the line during major construction projects as the community watches the process closely. During this presentation both North Bend Central and York Board of Education members and superintendents share their experiences using two prevalent approaches to large-scale construction projects. The two districts will showcase both the design-bid-build and the construction manager at-risk process, as well as the critical role school leaders play through the enjoyable but time-consuming and challenging construction process. ***PRESENTER: Dan Endorf | North Bend Central, Mike Lucas | York Public Schools***
C7	**ONLINE EDUCATION IS THE NEW "DISTANCE LEARNING"**
	In an era of tight budgets, accountability, and a growing need to prepare students for the rigors of post-secondary education it has never been more important for schools to find a way to share resources and collaborate in an effort to better serve students. York and Seward have partnered up to offer an all online AP Environmental Science class by sharing the instructor, student enrollment, and finances. Administration from both schools will share details regarding initial discussions that led to the partnership, costs, and how together they were able to provide an additional college-prep course offering at minimal cost to students - altogether making something possible collaboratively that would have been difficult to accomplish independently. ***PRESENTERS: Mitch Bartholomew & Aaron Plas | York Public Schools, John Schwartz | Seward High School***
C8	**ASPIRE TO BE A 21ST CENTURY BOARD BY EMBRACING TECHNOLOGY**
	As the world becomes more and more digital, see the benefits of incorporating a paperless board meeting system to improve your overall efficiency. Discover the cost savings, time savings, improved document organization, greater staff efficiency, improved accessibility and availability of information, and instant search capabilities. This session will explore the benefits of the system for board members, administrators and office personnel. ***PRESENTERS: Craig Caples | NASB, John Skretta | Norris School District, Travis Miller | Bayard Public Schools***
D - BREAKOUT SESSIONS! | THURSDAY, NOVEMBER 19 | 3:30 TO 4:30PM	
D1	**STUDENT LEADERSHIP CLASS**
	Beatrice Senior High School has implemented a Leadership/Civic Responsibility class to help students of all backgrounds develop group and individual leadership skills. Students work with their peers and adults in a setting that provides real-life experiences and gives them the support and structure necessary to deal effectively with those experiences. Students are given the opportunity to make a difference in their school and community. In its first year, the class has been a part of numerous school and community activities, with one of them being the Homestead National Monument Quarter launch which hosted over 2,000 people. This breakout session will include students who can fully explain the experiences they've had in this class and how the class has helped them sharpen their leadership skills. ***PRESENTER: Joan Doyle-Workman & Students | Beatrice High School***
D2	**BLUEPRINT -- A BRAND NEW DIGITAL ENTREPRENEURSHIP CURRICULUM**
	"Blueprint" was developed for use on any PC or tablet. This is a fully interactive, digital curriculum developed for high school youth. This experiential curriculum covers every Career Readiness and Entrepreneurship Standard for the State of Nebraska and also all of the national standards. Blueprint is a new way to deliver entrepreneurial, financial and economic literacy and business planning classes. Youth are immediately engaged as they view the various videos included in the curriculum, work the interactive activities and complete all of their homework on-line. Join us as we demonstrate how to use this fun and educational new offering. *PRESENTER: Nancy Eberle | Nebraska Extension*
D3	**WHAT BOARD MEMBERS NEED TO KNOW ABOUT SPECIAL EDUCATION**
	Good board members make policy and let their administration implement it. But when it comes to special education, board members often have questions about SPED decisions and their role in the process. Why do you get a monthly bill for thousands of dollars when that student doesn't even attend the school?! When students kick and bite teachers, why don't we expel them?! This presentation will provide board members with the special education basics needed to help and support their administrators and staff in this complex area.

	PRESENTERS: Steve Williams & Bobby Truhe, KSB School Law
D4	**ALLIGATOR INFESTED WATER - SURVIVING SOCIAL MEDIA ATTACKS**
	From fake Twitter accounts to blogs based on woeful inaccuracies to Purple Penguins, districts today face the mounting challenge of communicating the message of education in an environment where critics generate negativity. This session will describe the journey that began with a training session on inclusive classrooms and morphed into an international incident that seemed out of control. Within the context of the story will be how this occurred, strategies employed to deal with the media and community, and valuable lessons learned. Attendees will depart with actionable strategies in the event their school or district is next. ***PRESENTER: Steve Joel	Lincoln Public Schools***
D5	**CHANGING THE CULTURE OF CONTACT SPORTS – IT'S NOT JUST FOOTBALL ANYMORE**
	This session will discuss the changing landscape in all youth activities involving contact, collisions and concussions. It will address the challenges facing coaches, training staff and parents in evaluating and recognizing concussions or symptoms of concussions or brain injuries, especially in sports not traditionally considered "contact sports". ***PRESENTERS: Rex Schultze & Derek Aldridge	Perry Law Firm***
D6	**CREATING OPPORTUNITIES IN CAREER EDUCATION**
	Career academies are exploding across Nebraska. This session will provide an update on career education program offerings, dealing with teacher shortages and the career education teaching permit, new online delivery opportunities and new business/industry and postsecondary partnerships. Innovative opportunities in career education will be shared by schools implementing new models and components of career education. We will also provide the latest update on Rule 47 State approved Career Academies, current research on effectiveness of career academies and proven models for successful implementation. ***PRESENTER: Rich Katt	NDE***
D7	**LEAVE A LEGACY: SETTING YOUR BOARD UP FOR THE FUTURE**
	Someday, the seat you fill on your local board will be filled by someone else. Do your part now to make sure the person in that seat remains as strong and dedicated to your community, and your students as you are. As a state we need to keep our communities viable, and that starts through finding great leaders at the local level. A good school board means hiring a good Superintendent, empowering him or her to make the best decisions for education, which makes for a strong school and a strong community. This session will focus on how to identify potential school board candidates in your community to keep your board strong. ***PRESENTERS: Nebraska Public Leadership Foundation Representatives***
**E - BREAKOUT SESSiONS!	FRiDAY, NOVEMBER 20	9:15 TO 10:15AM**	
E1	**TIER 3 BEHAVIOR PLANNING**
	Lincoln Public Schools has changed their approach to dealing with students who need tier 3 behavior supports in a separate in district placement. Lincoln Public Schools has worked with the company Success Schools to transform student behavior. This session will discuss how we implemented the behavior program, the data to support this type of implementation and testimonials from parents, teachers and administrators. We will also discuss how we support students who have mental health needs and behavior needs associated with Autism, ADHD, conduct disorders, emotional disorders and others. ***PRESENTERS: Teri Ourada, Jenny Fundus, & Jane Stavem	Lincoln Public Schools***
E2	**DAKTRONICS SPORTS MARKETING (VENDOR SESSION)**
	Daktronics Sports Marketing (DSM) provides marketing and sales services to help generate advertising and sponsorship revenue. DSM's core philosophy is to develop maximized revenue potential within each school facility by strategically designing and installing video, scoring, timing, and concourse design components. Daktronics Sports Marketing is an in-house sports marketing division of Daktronics that provides customized, unique marketing services to help schools fund new scoreboards, video boards, and other Daktronics equipment. DSM can help you raise advertising and sponsorship revenue to purchase Daktronics video boards, score boards, sound systems and more! ***PRESENTER: Chris Popowski	Daktronics***
E3	**DIGITAL CITIZENSHIP: A PAIN IN THE APP!**
	Attend this session to learn more about digital citizenship and social media for schools. Whether it's cyberbullying, sexting, or bomb threats, this attorney presentation and discussion of the newest issues related to technology is a can't-miss for today's board members. ***PRESENTER: Karen Haase	KSB School Law***

E4	**SMALL LEARNING COMMUNITIES AND CAREER & TECHNICAL EDUCATION FOR ALL!**
	In September of 2013, the Kearney Public Schools passed a bond issue to build a new high school. As part of the process, Kearney High participated in the NDE reVISION process and is designing the new school around Small Learning Communities (SLCs) based on the Nebraska Career Education Model. All students at Kearney High will participate in SLCs and the school will be the first in Nebraska to be a wall-to-wall model. ***PRESENTER: Jay Dostal | Kearney High School***
E5	**IS YOUR DISTRICT READY??? – TECHNOLOGY AND SCHOOLS**
	There are new and exciting technology developments occurring in many schools across the country; is your district ready? This session will explore some of these new developments and technologies as well as various legal issues. ***PRESENTER: Jim Gessford | Perry Law Firm***
E6	**CAREER EDUCATION : BRINGING THE RIGHT PEOPLE TO THE TABLE**
	Grand Island Public Schools opened the Career Pathways Institute in 2013. CPI gives students great opportunities to jump start a career, but what jump started CPI? The district was able to bring the right mix of people together to determine the needs, the structure and the plan for career education in the community. Beyond that, GIPS was able to get consensus on all of this and move forward with a new curriculum, new building and new solution for the community's workforce needs. This presentation will explain how the district went about getting community, business and school leaders all on board with a common goal and vision, which was crucial to the program's success. ***PRESENTERS: Robin Dexter | Grand Island Public Schools***
F - BREAKOUT SESSiONS! | FRiDAY, NOVEMBER 20 | 10:30 TO 11:30AM	
F1	**BUILDING AND SUSTAINING SCHOOL CULTURE: MAKING THE CHANGE**
	Educators know intuitively that a positive school culture leads to higher student achievement; furthermore educational research supports this common sense idea. So how, then, do schools build a positive school culture? At Milford Public Schools we are building and reinforcing a positive school culture through the use of an overarching theme. "Everyone has a story . . . make yours worth telling." Students are supported as they write their story by our PK-12, district-developed, character education/discipline model - Eagle Pride. This model gives us the vocabulary and protocols needed to do what is best for our kids. The success we have had flows from everyone working toward a common goal while recognizing that school culture is always a work in progress. ***PRESENTERS: TJ Meyer, Cameron Soester, Mark Olson, Brandon Mowinkel & Kevin Wingard | Milford Public Schools***
F2	**SCREENING CONTRACTORS (VENDOR SESSION)**
	Have you ever considered the background of the contractors who work in your school buildings? Attend this session to learn about the importance of screening contractors including providing figures on what percentage of contractors on average go unscreened. Representatives from Millard Public Schools will share what steps they have taken to further secure their schools. Topics include: 1. Better Vendor Screening 2. What percent of contractors follow the rules? 3. What is One Source's solution? This session will also describe One Source Certified Contractors program, a service that is included in our clients' accounts at no charge. ***PRESENTER: Nick Jasa | One Source, The Background Check Company, and representatives from Millard Public Schools***
F3	**HIRING A SUPERINTENDENT**
	Hiring a superintendent is one of a school board's most important duties. Whether your district is hiring or not, this is important information for all board members to know. What can you do in closed session? Are applications public records? How should you negotiate with candidates? Attorneys will answer these and other questions relating to hiring a superintendent. ***PRESENTERS: Bobby Truhe & Karen Haase | KSB School Law***
F4	**THE GOOD, THE BAD, AND THE BLAMEWORTHY: THE ROLE OF THE PPC IN NEBRASKA EDUCATION**
	The Nebraska Professional Practices Commission is a panel of 12 governor-appointed educators who have the power to reprimand and admonish certificated members of the education profession and recommend suspension or revocation of certification to the Nebraska State Board for violations of ethical or professional standards. The Commission convenes several times yearly and operates under the Nebraska Administrative Code Title 95 Chapter 1. Its members review petitions filed by the Commissioner when probable cause exists to believe a violation of Rule 27 (Regulations and Standards for Professional Practice Criteria) may have occurred. Recent cases referred to the Commission include educators who have contributed to the delinquency of minors and engaged in test fraud. This session will focus on a summary by the PPC Clerk of the important professional functions fulfilled by the Commission and observations about serving on the PPC from two recent Superintendent Appointees. ***PRESENTERS: Andy Rikli | Papillion-La Vista School District, John Skretta | Norris School District, Kathi Vontz | Nebraska Professional Practices Commission***

F5	**reVISION: ESTABLISHING A CLEAR VISION FOR NEBRASKA CAREER EDUCATION**
	The reVISION process will ensure that Nebraska students leave high school with the knowledge and skills required for employment in local/ regional businesses, and it will also provide opportunities for students to experience a smoother transition from high school to postsecondary education. reVISION plays a key part in developing a talent pipeline for economic growth and workforce development in Nebraska. As a result of completing the reVISION process, the gap between education and economic development is bridged, and local schools are educating and training a qualified workforce that meets regional industry needs. This session will highlight the reVISION process and provide information for local schools interested in completing the process. ***PRESENTERS: Cory Epler & Rich Katt | Nebraska Department of Education***
F6	**TWITTER FOR SCHOOL LEADERS**
	This session will exhibit ways that school leaders can successfully use Twitter to engage their students, staff, parents, and community. York Public Schools also uses Twitter as a professional development tool. Visit this session and see actual "tweets" and messages that YPS has sent out and learn the backstory behind them. Twitter can absolutely help school leaders manage the perception of their school districts. ***PRESENTER: Mike Lucas | York Public Schools***

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