Schuyler Community Schools
Board of Education Regular Meeting
Monday, November 14, 2022 6:30 PM
Schuyler Community Schools Board Room
120 West 20th Street
Schuyler, NE 68661

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

Posted Date: 11/10/2022

Attendance Taken at 6:30 PM.

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

Present: 5, Absent: 1.

I. Call Meeting to Order

STRIVE - COMMIT - SUCCEED - District Mission Statement

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

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

I.A. Pledge of Allegiance

I.B. Declaration of Open Meeting

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

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

II. Approval of Consent Agenda

Discuss, Consider and Take Action on the consent agenda

Motion to approve the consent agenda Passed with a motion by Chuck Misek and a second by Brian Vavricek.
Guadalupe Marino: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

II.A. Agenda

II.B. Minutes

II.C. Acceptance of Claims

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

II.D. Financial

II.E. Other Listed Reports

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

III.A. Recognition of visitors and guests

See attached policies on public comment at school board meetings.

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

III.C. Student Representative's Report - Liza Bailey and Kathryn Novacek

See attached information.

IV. Action Items

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

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

IV.A.1. Consider, discuss and take action to approve amending the high school calendar.

Schuyler Central High School has accepted the request from NSAA to host the Class B District One-Act Play Contest in our new auditorium. The date for the contest is Tuesday, November 29th.

Administrators are asking the board to amend the calendar and cancel classes for the high school as many of the rooms and staff will be needed to host this event. When not working the contest, staff will be involved in group meetings as scheduled.

Motion to amend the high school calendar and cancel classes on November 29th. Passed with a motion by Dr Renee Sayer and a second by Nina Lanuza.
Guadalupe Marino: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

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

This committee is responsible for budget, finance, and contract negotiations with administration, certificated staff, and support staff.

IV.B.1. Consider, discuss, and take action to accept the 2021-2022 District Audit and Annual Financial Reports.

Members of the finance committee (Rich, Chuck and Brian) met with Pekny and Associates to discuss the 2021-22 AFR and Audit Report. If other members of the board would like to have a more formal review, we will arrange a time to meet and review this information. The two reports were reviewed and submitted to the State Auditor of Public Accounts and Nebraska Department of Education by November 1st and 5th as required by law.

The board should go on record ACCEPTING the reports as filed. See the attached electronic copy of the 2021-22 Audit and Financial Reports as filed with the Department of Education.

Motion to ACCEPT the 2021-22 District Audit and Annual Financial Reports as filed. Passed with a motion by Richard Brabec and a second by Chuck Misek.
Guadalupe Marino: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

IV.B.2. Consider, discuss, and take action to accept staff resignations.

1. Noelle White: SMS Nurse (Effective 11/21/2022)
Consider, discuss, and take action to accept staff resignation. Passed with a motion by Brian Vavricek and a second by Nina Lanuza.
Guadalupe Marino: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

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

1. Jessica Prusa: Para Educator - Fishers
2. Brenda Mejstrik: Moved from full-time substitute teacher to SES Teacher
3. Maria E Arciva: SMS food service

Motion to approve new hire recommendations Passed with a motion by Nina Lanuza and a second by Dr Renee Sayer.
Guadalupe Marino: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

V. Discussion Items and Reports

V.A. **Safety Committee Meeting Report**

Safety Committee Meeting
Thursday, November 10, 2022
Board Members: Brian Vavricek, Dr. Renee Sayer, Nina Lanuza
Administrators: Dan Hoesing, Joey Lefdal, Samantha Ladwig, Travis Steinhoff, Jesse Zavadil, Bill Comley, Alicia Keairnes, Heather Bebout, Kady

Arps

Agenda

1. Review District/Building Safety Programs (not all-inclusive)

a. Emergency Management Systems, Protocols, Annual safety/compliance reviews
b. Controlled entrances, secure buildings,
c. Employee background checks, safety/iD badges, etc...
d. Annual Safe Schools Training for all employees
e. Safety Companies that provide services and training
f. Building/District Safety Teams, Threat Assessment Teams
g. Student discipline/management programs, APL, CKH, E-Hall pass, etc...
h. online resources to manage cyberbullying, online threats, suicide prevention, mental health resources, etc...
i. Outside resources: mental health counselors, local law enforcement, probation officers, etc...
j. Internet filters, cameras, surveillance, detectors, etc..

2. Review Threat Assessment Data

a. Administration/Board/Law Enforcement Threat Assessment Training
b. Administrative review of 2021-22 Threat Assessment for each building.

3. Second Semester Staff Training Schedule

a. Staff and law enforcement training program for second semester.
b. Upgrades to telephone systems (5 bids submitted, currently verifying systems)
c. Upgrades to building camera systems through ESSER Funds

4. Review Research Data on Safety

a. Parent's Guide to School Security: School Resource Officers (SRO's)
b. The Prevalence and Price of Police in Schools
c. Pros and Cons of SRO Programs
d. Cops and No Counselors

*See attached documents

V.B. Principals Reports

Preschool/3-5 SES Principal's Report: Mr. Comley

Program/Staff Member Spotlight: This month I would like to highlight Brenda Allgood. Mrs. Allgood has been an outstanding teacher for Schuyler for many years. Mrs Allgood is devoted, ethical, and does the right thing for our children. For all these reasons and many more I would like to thank Mrs Allgood for all you do for Schuyler and SES!

SES K-2 Principal's Report: Mrs. Keairnes

Program/Staff Member Spotlight: I would like to highlight Stephanie Pearson! She is a music teacher at the Elementary School and she has been doing an exemplary job at inspiring her students in the classroom. She provides hands-on experience with instruments that students may not have any knowledge of and may never have exposure to outside of a school setting. When students leave her classroom, I know they are in awe of her musical talents along with the content and experience she provides them. THANK YOU Mrs. Pearson.

Dual Language, Fisher's & Richland Principal's Report: Ms. Bebout

Program/Staff Member Spotlight: This month I would like to highlight my DE Innovators!!! Rachel Stuehmer, Lisa Terrell, and Evelyn Recinos are all innovators and have spent a lot of time learning about the Four C's;

Collaboration, Critical Thinking, Creativity, and Communication and how that ties into the Five Essential Elements; Standards, Career Connections, Real-World Challenges, Real-World Applications, and Interdisciplinary & Transdisciplinary Inquiry. They also use SOS strategies which help with student engagement. Asking the big questions and students leading their own learning has led to a deeper understanding of the state standards and learning targets the students need to master. Each of these innovators has also brought on a First Follower to begin to learn these steps. Our First-Followers are Guadalupe Ramirez, Jennie Stutzman, and Maria Bonilla. I am very excited about the amazing things happening in their classrooms and the excitement students are showing while learning! It's a GREAT Day to be a Schuyler Warrior!!!

Middle School Assistant Principal's Report: Mr. Banahan

Program/Staff Member Spotlight: This month I would like to recognize the work of Mr. Truman Lauck. Mr. Lauck has been a great addition to our SMS family. He does a great job working with our students and explaining information to them in a way that they understand and he makes math fun for them. But even more importantly, Mr. Lauck shows up to their events to support them outside of school. If he is not busy, he can often be found cheering on the Warriors from the stands. He is not afraid to help out when needed, he helps with the Striv.tv broadcast for sporting events, works in the Field House as a supervisor, and has willingly helped with SMS concessions, and supervises students who are doing community service hours. Mr. Lauck has been a great new addition to our school district, and we look forward to seeing him continue to build those positive relationships in our community.

Spotlight Upcoming Event: As we move through the month of November, we enter into a busy time of year with holidays and our Winter Testing windows. When students return from Thanksgiving break, they will begin taking their winter MAP and NSCAS exams. We are excited to see the growth and improvement each of our students has made in the first 4 months of school.

Middle School Principal's Report: Mr. Zavadil

Program Spotlight: Two weeks into November and our students and staff are working very hard. Last month our SMS student council hosted red-ribbon week with our students. All week, students participated in dress-up days focused around drug prevention. Students and their R-times have just completed an R-time volleyball tournament. Congratulations to Mrs. Graefs R-time family as they won the volleyball tournament in front of our staff with a nailbiter finish, barely beating Mr. Schultz R-time. The R-time families then turned right around completing a door decorating contest in which they decorated their R-time room doors with anti-drug slogans and messaging. A big thank you to Mrs. Kment and Mr. Banahan for organizing these great events that brought our SMS Family together. Schuyler Middle School also worked with Dr. Hoesing and the High School to bring in an anti-drug speaker, Mr. Ricky Simmons who shared his story with our students. Schuyler Middle School will also be hosting an anti-vaping speaker on December 15th to give presentations to both our students and our parents.

Staff Member Spotlight: This month I would like to highlight the exceptional work of Mr. Jonathan Bos. Mr. Bos is our new 6-8th grade PE teacher. He is also on the high school football coaching staff and on our Junior High track coaching staff. Mr. Bos works very hard to push our students and has worked with Mr. Wiseman and Mr. Prososki to implement workout Wednesday and is working to implement weight training with our middle school students. Our

students are both sore and excited about the work that they are doing.
Upcoming Events: Schuyler Middle School is preparing to start administering the Winter NSCAS growth assessment along with the Winter MAP assessments. Those assessments will start November 30th. Mr. Banahan and Mr. Zavadil continues to work with KLK consulting to build collective teacher efficacy through individualized teacher coaching as well as utilizing our new teacher orientation programming to work regularly every month with our new staff to help them feel supported in our system. This system utilizes staff input and adjusts to fit the needs of our new staff based upon feedback from them and from observations in the classroom.

High School Asst. Principal's Report: Mr. Steinhoff
Program/Staff Member Spotlight: My staff spotlight on the month is Mr. Trotter. Mr. Trotter teaches art class and is a true asset to our school. Mr. Trotter does a fantastic job of teaching at all different levels and experiences. His room is filled with amazing student work. Mr. Trotter recently led a few of his students, a former student, and members of the FCCLA organization in creating a mural on the Schuyler campground shower facility. There will be a sister mural created in Guatemala. Mr. Trotter is always willing to go above and beyond for his students.

High School Assistant Principal's Report: Mrs. Ladwig
Program/Staff Member Spotlight: I would like to highlight the work of Mr. Erik Kravig. Mr. Kravig currently teaches Alternative Education, Space Science, and Introduction to Education at SCHS. Mr. Kravig is an experienced teacher who is always looking for ways to make learning more meaningful for students. With the Introduction to Education class, he has provided the students with multiple field-based learning experiences, such as driving the students to elementary school multiple times a week in order for them to serve as paras at SES. This course has sparked an interest in education as a career for multiple students, and I am excited to see where Mr. Kravig takes the program in the future.

High School Principal's Report: Dr. Lefdal
Program/Staff Member Spotlight: I would like to highlight Mr. Hlavac in our PE department. Mr. Hlavac is an advocate for our students and fights to help every student. His ability to create relationships with students is a strength and his support of the staff here at SCHS is greatly appreciated.
Notable Topics: I am excited about our FOCUS classes and the support that our teachers provide to our students. Watching teachers have conversations regarding attendance, grades, scheduling, and even discussions about college is empowering for me as an instructional leader. **Looking ahead:** I am very excited to see our One-Act Play performance this year. We have so many talented students and we have an amazing staff leading them. Our set looks great and the practices that I have seen look amazing. It really is a great day to be a warrior.

V.C. Directors Reports

Youth Sports Director's Report: Mrs. Keairnes
Program/Staff Member Spotlight: I would like to highlight our Youth Boy's Basketball program! Our program is coached by Tyler Petersen. Last Thursday, our 3rd, 4th, and 5th grade boys participated in their first scrimmage practice where the athletes experienced the pace of a basketball game. The improvement that was made and the knowledge that the athletes gained

throughout that practice was exciting to see first hand.

Warrior Academy - AfterSchool Program Director's Report: Ms. Bebout
Spotlight Program: 4th annual Trunk or Treat -We would like to highlight our 4th annual Trunk or Treat. This year there were 43 businesses that participated. In our first year, I believe we only had 7 businesses, so it was amazing how many businesses we had come together for our community. We also had close to 600 kids stop by our trunk for candy. With the high number of trunks this year, it was hard to narrow down the top 3 decorated trunks, so we had to go with the top 5. All of them were decorated so nicely! Can't wait to see how next year will be.
Top 5 trunks
1st Place : Ultimate Image
2nd Place : Schuyler Home & Building
3rd Place : Rocha Design
4th Place: Bank of the Valley
5th Place: Rosa's Plaza

Middle School Activities Director's Report: Mr. Banahan
Program/Staff Member Spotlight: I would like to highlight our MS Wrestling program and the hard work of Mr. Mark Wemhoff. This wrestling season we have 49 girls and 37 boys out for wrestling. Much of that is attributed to the hard work that Mark Wemhoff has put into building a high school girls wrestling program at SCHS, and the success they had last season in the first season of NSAA sanctioned Girl's Wrestling. Mr.Wemhoff has done a great job of building positive relationships with these girls and we are excited for the future of girls wrestling here in Schuyler!
Spotlight Upcoming Event: We host three wrestling events in Schuyler this year, and we are excited to have an opportunity for our wrestlers to wrestle in front of a home crowd. On 11/10 we host a Triangular with York and Crete and on 11/22 a dual with David City. We wrap up our home meets with our Invite on Saturday 12/3. So come support our wrestlers.

High School Activities Director's Report: Mr. Steinhoff
Program/Staff Member Spotlight: In this month's program spotlight, I would like to first recognize the boys and girls cross country teams and their success this season. Coach Carter and Coach Beebe led four individuals to state. Gabby Rodriguez, Sinai Sanchez, and Mirium Deanda qualified on the girls side and Gavin Bywater qualified on the boys side. Throughout the season, both the boys and girls players and coaches worked together, creating competitive practices and sharing team and school pride. It was great to see their success.
Looking Ahead: Our winter sports seasons are about to begin and our defending state qualifying One-Act Play production team has just begun their season. Winter sports include girls' and boys' basketball and girls' and boys' wrestling.

Special Education Director's Report: Mrs. Vrba
Program/Staff Member Spotlight: This month I am spotlighting an Amazing Educator: Blake Neumann did not realize coming into the 2022-2023 school year his assignment as a Special Education teacher was going to grow in several aspects. Along with Blake covering all of the Kindergarten students' needs, which includes two medically fragile students, he is providing services at

Richland and Fisher's #24. Blake has always shown his commitment to SCS through his determination to work hard, provide the best learning opportunities and being tremendously trustworthy. Due to the fact that he sets high expectations for our students, his students have always been able to achieve substantial growth on their MAPs and STAR 360 assessments, but more importantly, they are successful in their own classroom. (There is nothing more valuable than having students leaving Kindergarten with solid foundations.) A little gentleman at one of our rural schools shared in his IEP that "Mr. Neumann was the best Special Education teacher that he has had in his WHOLE life." When asked to explain...he simply stated that "Mr. Neumann is a boy like me and he knows it is hard to sit still and learn or to pay attention ALL of the time"!! Just priceless...I have always loved kids' honesty!

Curriculum/Instruction/Assessment Director's Report: Dr. Gibbons
Program/Staff Member Spotlight: I'm going to continue to shine a light on our School Improvement teams. We will be hosting a Cognia Engagement Review on March 30, 2022. Cognia was formerly known as AdvancED and the North Central Association Commission on Accreditation and School Improvement (NCA CASI) previous to that. Schuyler Central High School was first accredited by the NCA in 1914. Schuyler Grade School achieved regional accreditation in 1979. The entire district earned Systems Accreditation in 2013.
Curriculum - Our 6th - 12th Grade Math teachers spent a day looking at the instructional shifts that the new standards are calling for and spent time discussing the most productive activities to engage in to help students be successful. This information was used to develop criteria for rating instructional materials and to develop a mission statement for the math department:
"The mission of the Schuyler Community Schools Math Department is to engage students with high-quality instruction. Students will be problem solvers and communicate mathematical ideas through collaboration, critical thinking, and reflection while utilizing a variety of strategies and technologies. Students will believe in themselves as mathematically literate citizens"
We have begun the process of rating four sets of materials: Reveal Math from McGraw-Hill, EnVision Math from Savvas, Into Math from Houghton-Mifflin, and Illustrative Math.
Also, the Financial Literacy Act requires that an annual financial literacy status report be delivered to the school board. This requirement doesn't actually go into effect until December of 2024, but I thought it would be best to start including it in my November notes now. Financial literacy was already a graduation requirement at SCHS and was already offered at SMS. In elementary grades, financial literacy is incorporated into math and social studies classes.
Committee on American Civics - We are required to have two Committee on American Civics meetings a year. One of these meetings needs to accept public testimony. The last meeting was held in April, so we need to schedule a meeting again now.

V.D. Superintendent's Report

Program/Staff Member Spotlight: With the annual audit completed, I want to recognize the great work of Penny Janousek, Sally Jakub, Shelly Friesz, and Kady Arps on their work on all finances for the district. The annual audit is a two-month long process where this team provides the audit team

from Pekny and Associates with all the required documents, statements, accounting records, accounts receivable and payable, etc... along with our process for segregation of duties and fraud protection. Great job on another clean audit.

1. **COVID-19 Return to Learn Protocols:** This past week the district hit 5% absences. Our COVID protocols at 5% illness move the district to the yellow level. After consultation with our school nurse and building administrators, we settled on notifying parents and staff to increase efforts to disinfect/sanitize at home and in school. In the past, we generally waited until the Monday morning meeting to make recommendations, but felt notifying the staff and parents ahead of possible changes was in our best interest.
2. **North Drive and Drop-off Zone:** We were notified that Platte Valley may be moving forward on the Dual Language School main entrance and drop off area this fall. We don't have a date, but weather permitting, we may be moving forward on this project.
3. **Dual Language Building Renovation Update:** The pumps for the heat system were shipped today, 11/14. The plumbers are completing the piping and will retrofit the old pumps if there is any further delay. The wall coverings for the K-1 hallway are scheduled for installation over Thanksgiving break. The second grade wing is painted and cabinets are installed in the classroom. Bathroom tiles will be completed this week, along with the electricians working on the lights and outlets. Fire systems will follow these sub-contractors. We are looking forward to the punchlist in December and occupancy approval before the first of the year.

V.E. Board Member/Committee Reports

1. **Foundation Meeting:** See website - Brian Vavricek, Nina Lanuza
2. **NASB Board Meeting Reports:** See attached

VI. Correspondence Items

VII. Adjournment at 8:02 pm
To view this meeting go to:
https://zoom.us/rec/share/s2i5K9ZvrgEOkawc0LjaEFiRA9r37jjE31ezxH30Iol5NP_6LzS12lMlAf5oJ-RR.A2RhjEixn4vMlsOn
Motion to adjourn Passed with a motion by Brian Vavricek and a second by Dr Renee Sayer.
Guadalupe Marino: Absent, Richard Brabec: Yea, Nina Lanuza: Yea, Chuck Misek: Yea, Dr Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 5, Nay: 0, Absent: 1

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Board of Education Regular Meeting
Monday, November 14, 2022 6:30 PM
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120 W. 20th Street
Schuyler, NE 68661-2400

I. Call Meeting to Order

I.A. Pledge of Allegiance

I.B. Declaration of Open Meeting

II. Approval of Consent Agenda

II.A. Agenda

II.B. Minutes

II.C. Acceptance of Claims

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

II.D. Financial

II.E. Other Listed Reports

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

III.A. Recognition of visitors and guests

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

III.C. Student Representative's Report - Liza Bailey

IV. Action Items

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

IV.A.1. Consider, discuss and take action to approve amending the high school calendar.

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

IV.B.1. Consider, discuss, and take action to accept the 2021-2022 District Audit and Annual Financial Reports.

IV.B.2. Consider, discuss, and take action to accept staff resignations.

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

V. Discussion Items and Reports

V.A. **Safety Committee Meeting Report**

V.B. Principals Reports

V.C. Directors Reports

V.D. Superintendent's Report

V.E. Board Member/Committee Reports

VI. Correspondence Items

VII. Adjournment

Prepared by: Shelley Friesz, Secretary to the Board

Schuyler Community Schools
Board of Education Regular Meeting
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Schuyler Community Schools Board Room
120 W. 20th Street
Schuyler, NE 68661-2400

Posting Locations:

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- Schuyler Post Office
- Colfax County Courthouse

Posted Date: 10/06/2022
Attendance Taken at 6:30 PM.

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

Present: 6.

I. Call Meeting to Order
Procedural Item

STRIVE - COMMIT - SUCCEED - District Mission Statement

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

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

I.A. Pledge of Allegiance
Procedural Item

I.B. Declaration of Open Meeting
Procedural Item

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

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

II. Approval of Consent Agenda
Consent Agenda
Discuss, Consider and Take Action on the consent agenda

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

II.A. Agenda
Consent Item
II.B. Minutes
Consent Item
II.C. Acceptance of Claims
Consent Item

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

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

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

III.A. Recognition of visitors and guests
Information Item
Rich Brabec
III.B. Other topics (limited to 5 minutes - subject to guidelines of the Board Participation Policy)
Information Item
III.C. Student Representative's Report - Litzy Ramirez
Information Item

Our first FOCUS competition was an obstacle course organized by Mr. Wilcox. Each FOCUS division had an opportunity to compete each day of the week. The obstacle course consisted of a sprint, carrying a heavy plate from the weight room, a hot dog eating contest, putting together a puzzle, a math problem, a partner carry and a frisbee throw into a baby pool. There are a few photos below.

Students are preparing for parent-teacher conferences by bringing home letters to their parents to sign up for a time to come in. FOCUS teachers will share grade reports, attendance reports, and MAP test scores - Student Council members will help parents get to the correct classrooms.

FFA participated in Feed the Farmer Day

Students visited Northeast Community College for a Latino Summit and will visit Central Community College on Tuesday for another Latino Summit.

The students are looking forward to the Tech Fair and more importantly, fall break next week!

IV. Action Items
Procedural Item

IV.A. Americanism: Curriculum, Assessment, and Instructional Programs
Procedural Item
Nina Lanuza
This committee is responsible for reviewing curriculum recommendations, textbook selection, requisitions/inventory, and instructional programs.

IV.A.1. Consider, discuss, and take action to approve the request to attend the National FFA Convention
Action Item

Attached is the itinerary for the National FFA Convention along with the Board Policy addressing the request for board approval to attend the National FFA Convention. See attached board policy and Itinerary information included below:

---------- Forwarded message ---------
From: **Casey Harper** <casey.harper@schuylercommunityschools.org>
Date: Fri, Sep 23, 2022 at 10:44 AM
Subject: Nationals
To: Samantha Ladwig <samantha.ladwig@schuylercommunityschools.org>

The dates for Nationals are Oct 25-Oct 29.

OCT-25
Leave for Iowa John Deere Tour. Students will see how the tractors are assembled. Then they will go on a buffalo tour to see how they are raised from farm to table. Then head to Davenport to stay the night.

OCT-26
Leave for Indianapolis and students will spend the day at the convention attending workshops and contests, and will walk around the expo. We will do a chapter activity during the evening. Skyzone is more than likely what we will do.

OCT- 27
Students will spend the day at the National convention attending workshops and contests, and will walk around the expo.

OCT-28
Leave for Peoria Caterpillar Tour, students will get to see how their equipment has evolved and even be able to use their simulators. After the tour, we will head to Waterloo for either a tour of the Amish community or possibly a dairy farm.

OCT-29
Wake up and possibly tour Iowa State Ag facilities or tour.

Motion to approve request and itinerary for the 2022 National FFA Convention. Passed with a motion by Richard Brabec and a second by Nina Lanuza.
Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Chuck Misek: Yea, Dr. Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

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

IV.B.1. Accept staff resignations
Action Item

1. Kailey Hanson: Special Education Teacher SES
2. Jared Severson; FCS/FCCLA Teacher SCHS

Motion to accept staff resignation and thank them for their service to the district. Passed with a motion by Brian Vavricek and a second by Chuck Misek.
Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Chuck Misek: Yea, Dr. Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

IV.B.2. Motion to approve new hire recommendations
Action Item

1. Olga Castillo: Custodian/Housekeeper SMS
2, Alondra Catalan: Para Educator - SES

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

V. Discussion Items and Reports
Procedural Item

V.A. Principals Reports
Information Item
Building Principals

Preschool/SES 3-5 Principal's Report: Mr. Comley
Program/Staff Member Spotlight: This month I would like to highlight Renee Miller at preschool. Mrs. Miller has/had received affirmations from administration and parents in the community for her kindness in the mornings. Mrs Miller has been a teacher for many years here at SCS and has taught so many children and, in turn, has made Schuyler a better place. Thank you Mrs Miller for all you do!!!!

SES K-2 Principal's Report: Mrs. Keairnes
Program/Staff Member Spotlight: I would like to highlight Mr. Wehner. Mr. Wehner is one of our

physical education teachers at the Elementary School. He does a great job of building positive relationships with students and is always willing to help other staff members around the building. He is passionate about creating a positive impact on the athleticism of our students and growing their excitement for being active.

Dual Language, Fisher's, & Richland Principal's Report: Ms. Bebout
Program/Staff Member Spotlight: I would like to highlight Nestor Pelayo! Nestor is the new music teacher in our district. He teaches music to Richland and Fisher's students along with many other students in the district. Nestor has gone above and beyond in his position. He is friendly and outgoing and has already built good relationships with his students. You can also see Nestor at many SCS events supporting his students. He really believes in Schuyler as a whole community and you can find him at community events. It has been great to see Nestor really dive head first into the Schuyler School system, but also the community. I look forward to seeing him grow in his new position.

Middle School Assistant Principal's Report: Mr. Banahan
Spotlight Staff: This month I would like to recognize the work of Mrs. Emily Steinhoff, SMS Instructional Coach. Mrs. Steinhoff, has been working very hard with Dr. Kathy Kennedy from KLK Consulting group to learn how to be an effective Instructional Coach. Over the past month and a half, Mrs. Steinhoff has done a great job of building positive relationships with teachers in the middle school, identifying strengths of the many teachers at SMS, so that she can effectively help all of our teachers to continue to grow in positive ways, by providing them with exemplary examples of teaching within our learning community. Mrs. Steinhoff also does a great job of sharing out instructional spotlight strategies with our staff, which allows them to challenge themselves in their ways of instruction, which continues to push the idea of a growth mindset amongst the middle school staff.
Spotlight Upcoming Event: The Middle School Band and Choirs will be performing on October 17th with the bands starting at 6 PM followed by the choirs at 7 PM. We are excited to see our students perform in their first concerts of the year and hear the 6th grade band and choir in their first Middle School Concert!

Middle School Principal's Report: Mr. Zavadil
Program Spotlight: Our fall activities are wrapping up this week and it has been busy busy busy at SMS!! A particular program that I would like to highlight is our school improvement team. This year is the 5th year in our continuous improvement cycle and that means that our team has the added responsibility of compiling all the work that we have done towards our improvement goals for the past 5 years and preparing for the external visitation. So far our team leader Mr. Policky and the rest of our team and jumped in and started working hard to fully understand the new process for Cogia and I am extremely proud of the work-ethic shown by our teacher leaders and our team leader, Mr. Policky.
Staff Member Spotlight: This month I would like to highlight the exceptional work of Mr. Andy Hall. Mr. Hall is a 6th grade math teacher at Schuyler Middle School and does an exceptional job creating a comprehensive lesson plan that prepares our students to have a thorough understanding of the state standards. Mr. Hall comprehensively looks at student data, writes well-thought out activities to address the needs of his students and pushes his students to achieve rigorous work in his class.
Upcoming Events: Schuyler Middle School is preparing for some very important work this upcoming week and that is our Fall professional development week and Parent/Teacher Conferences. This is a great opportunity for our parents to come into the building and make a strong connection with our staff. SMS utilizes our R-time teachers to convey the information for each student as the central point of contact for the parent. If the parent would like to talk to other teachers we make arrangements to ensure that that can happen. Professional development this

month will be focused upon our continued work to ensure that our classroom instruction throughout the district is rigorous and aligned with state standards. Our teachers do great work with instructional strategies in the classroom and it is a continuous process to ensure that those instructional strategies are leveled to the standards that are set forth by the state. I am looking forward to this meaningful work with Dr. Gibbons and our staff.

High School Assistant Principal's Report: Mr. Steinhoff
Program/Staff Member Spotlight: This month I would like to spotlight Ms. Flores. Ms. Flores does an excellent job teaching our English language learners. She can relate to many of our students due to her own lived experience, which provides her with insights and empathy that she extends to students without compromising rigor. She establishes high expectations and builds meaningful relationships with students through her mentorship, which naturally translates to high levels of engagement in her classroom. Ms. Flores seeks out opportunities for growth and is eager to participate in professional development. She is always willing to take on extra responsibilities for the benefit of her students. Ms. Flores is an incredible asset to our school and community, exemplifying the characteristics we value most in our educators. We are grateful to have her as a Warrior!

High School Assistant Principal's Report: Mrs. Ladwig
Program/Staff Member Spotlight: I would like to highlight the work of Mrs. Staci Shonka. Mrs. Shonka is a math teacher at SCHS, and she works to hold all students to a high standard of learning in her classroom. From interactive activities to real-world application of learning, Mrs. Shonka makes math valuable for every student who walks through her door. Outside of the classroom, Mrs. Shonka serves as the NHS sponsor and is always looking for new ways to take the organization to the next level when it comes to leadership and service. Mrs. Shonka also serves as a teacher leader on our team by being part of both School Improvement and MTSS in our building.

High School Principal's Report: Dr. Lefdal
Program Spotlight: I would like to spotlight Wade Brashear, Katie Bertrand, and Brandi Zavadil in our counseling and EL programming. The three of them have been working diligently to help our students. Our counseling team is an amazing group to work with!
Staff Member Spotlight: I would like to spotlight the work of Sam Ladwig. Mrs. Ladwig has done nothing short of amazing work for the district. She is committed, dependent, professional, and a great team player for our admin group. Her work with PLC's, our instructional coach, and with teachers is nothing short of amazing. We are so lucky to have her on our team.
Looking ahead: I am excited to see the one-act play. The students and coaches have been putting in some late nights and it is great to see so many students excited and engaged in the process.

V.B. Directors Reports
Information Item
Directors

K-6 Youth Sports Director's Report: Mrs. Keairnes
Program/Staff Member Spotlight: I would like to highlight our youth football and youth volleyball programs. We have wrapped up our fall youth sports and highlighted those athletes and coaches by hosting a pep rally at the Elementary School to celebrate everyone involved.

Warrior Academy - ASP Director's Report: Ms. Bebout
Spotlight Program: Red Cross CPR/First Aid Certification: This year, through a grant we received, we are able to have all of our afterschool program staff become trained and certified in

CPR and First Aid. Right now they are working on the online portion of the certification and will be finished with it on October 17th. On October 19th a trainer will come to the school and they will be officially certified! Having our staff certified will make sure of our After-School students' safety in case of any emergency.

SMS Activities Director's Report: Mr. Banahan

Program Spotlight: I would like to highlight our MS Cross Country Program, and Coaches Adam Robinson and Mike Baptiste. These guys have done a great job of building up a very successful Warrior Cross Country team over the past three years! This year has been nothing short of a spectacular season as well. The teams have competed in 6 meets so far this year heading into the State meet on Saturday, October 8th. In those meets, the boys finished 1st in 3 meets and 2nd in 2 meets, while 1 meet wasn't a team-scored event. The girl's team finished 2nd, 6th twice, and 4th once in the meets. In all, they have qualified 8 boys and 8 girls for the Middle School State Cross Country meet in Papillion. The teams have gone up against some of the best competition in the state and we look forward to seeing how they compete at the state meet.

Staff Member Spotlight: I would like to spotlight Mr. Chad Wiseman. Mr. Wiseman plays a key role in the development of our student-athletes here at Schuyler Middle School. He brings many years of coaching experience into his roles, and provides our students with excellent knowledge of the game, as well as the skills they need to improve upon to be successful, not only as athletes but as young men and women in our community! Mr. Wiseman has taken the helm of middle school football and middle school boys basketball this year, and will continue to work with various athletes, but specifically hurdlers during the middle school track season! It is awesome to see Mr. Wiseman as he builds and continues to improve the relationships he has in the classroom with the students on the playing fields. Thank you Mr. Wiseman for all of your hard work and dedication to Warrior Athletics!

Spotlight Upcoming Event: Winter sports seasons will be getting underway soon here at SMS with girl's basketball and wrestling starting up competitions the first week of November. We are excited about getting this season underway and look forward to seeing the success our Warriors will have this winter!

SCHS Activities Director's Report: Mr. Steinhoff

Program/Staff Member Spotlight: This month I would like to spotlight Mr. Niedbalski, Ms.Semerad, Mr. Pelayo and the SCHS music department. Last Wednesday, the SCHS marching band competed at the Pierce Marching Band competition and received a superior rating, which is the highest honor. The band has also been an integral part of creating a positive atmosphere at our home athletic events as well. This team has invested an incredible amount of time and energy into developing our music programs. We celebrate their success, which reflects the intentionality of their efforts. Nice work!

Special Education Director's Report: Mrs. Vrba

Program/Staff Member Spotlight: I would really like to "shine a spotlight" on Angela Schwarte-Rouch! Two years ago, she joined us from Dubuque, Iowa, where she was the H.E.A.R.T. SpEd teacher and SpEd/Work Experience Coordinator. She agreed to become our 3rd grade special education teacher, but the whole time she had her hopes and dreams set on her dream job...SCHS Special Education teacher. Angela is a true advocate for each one of our Special Education students. I think some of our students were a little taken-back when they saw Angela come through the doors of SCHS. She has lightheartedly labeled and portrays herself as "Mama Bear" to all of the SCHS Special Education students. With that being said, Angela has shown her students how to use their own skills to be a self-advocate, to build their own level of determination, so they may succeed in our classrooms, and how to have the fortitude and bravery to be themselves.

Curriculum, Assessment, & Instruction Director's Report: Dr. Gibbons

Program/Staff Member Spotlight: One of our strategic plan actions last year was to implement supplemental programs in elementary reading to meet the needs of the foundational reading standards that were adopted by the State Board. We purchase Heggerty Phonics for K-2 and Sadlier Grammar for 3-5 to meet those needs. Online PD was available for teachers to help them implement those programs and there will be a session on Wednesday, Oct. 19, to help teachers implement them even more effectively. **Curriculum** - The full curriculum adoption cycle is still being considered but an examination of materials for 6th - 12th grade math is underway because the subscription of our current online materials through Discovery Education will expire this year. **State Assessments** - Students in grades 3-8 completed the Language Arts and Math NSCAS Fall Assessments. We believe that having students take the Fall and Winter NSCAS assessments will best prepare them for the Spring Assessment, which will determine proficiency levels.

V.C. Superintendent's Report
Information Item
Dan Hoesing

1. **Threat Assessment:** Four board members, four counselors, Chief of Police, and County Sheriff have all been given access to the Navigate 360 training. Each building has a threat assessment team and the district leadership team serves as the district team. This district team meets on the first Monday of the month to review information from each building.
2. **Certificated Staff Negotiations:** According to state statute, certificated staff negotiation teams must hold their initial meeting prior to November 1st each year. The Association (SEA) is requesting Monday, October 17th at 7:00PM for the first meeting. Included below is an overview of the 2022 NASA/NASB Labor Relations Conference held October 5-6. The finance committee will need to meet following the October School Board Meeting.
3. **Vape Detection:** I have a new quote for 18 vape detection devices from Soter Technologies. These devices will be installed in unsupervised areas at the middle and high school buildings. There will be additional costs for installation and, if necessary, we can purchase additional devices to buildings in the future.
4. **Education:** In addition to detection, the school buildings have committed to additional education for staff and students. Our first speaker is scheduled for Monday, October 17th.
5. **Classroom Supervision:** With the installation of vape detection devices, other schools found that vaping incidents moved to other places both inside and outside of their buildings. These systems are only successful if EVERYONE, (staff, parents, administration, etc...) increase their awareness and efforts to manage this situation.
6. **Safety:** Our schools are safe places for our children and staff. The district's commitment to safety, programs, facilities, protocols, training, etc... demonstrates the board's commitment to this issue and our staff's work to continually practice safety, build relationships, provide support for struggling students/families, provide additional professional resources, and work with community and area professionals to ensure safety is a priority in our school and community. Our safety review professionals from Nesbitt and Associates are scheduled to be in our district on October 28th to review all facilities, protocols, and safety programs, review parent/staff input on ThoughtExchange, and consider updates for 2023.
7. **Communication:** We have been working for the past year with our website company, Apptegy, to expand our communication system with our students, parents, and community patrons. The system, tied to our school app, is called ROOMS. This system supports multilanguage interactions and facilitates communication in a safe and secure

environment. This system will be introduced to parents at our 1st quarter parent-teacher conferences and will be deployed over the next two months. Our hope is that parents will participate in this program and that it becomes a great communication tool for the second semester.

V.D. Board Member/Committee Reports
Information Item
Board Members

1. **Foundation Meeting:** See website for updates: Brian Vavricek and Alejandra Lanuza

2. **NASB Board Notes:**

Below is the link to the latest ***Board Quicks***, a monthly quick-glance update with key information for you and your Board.

Board Quicks Link - October 2022 e-update

https://nasb.enviseams.com/docs/default-source/board-quicks/board-quicks---october-2022fe74ffca-77e1-43ce-9134-bf600fa74467.pdf?sfvrsn=6bc58781_5

This month's edition features:

- *NASB Board Candidate Webinars*
- *Labor Relations*
- *NASB Legislative Meet & Greet in Blair*
- *NASB Member Virtual w/ Gubernatorial Candidates Blood & Pillen*
- *NASB Video Quick Q&As with the State Board of Education Candidates*
- *State Education Conference*
- *NASB Delegate Assembly*
- *New Board Member Workshops*
- *2023 Legislative Issues Conference*
- *And more ...*

As always, ***Board Quicks***, and other links can be found under the 'News & Resources' section of www.NASBonline.org, tweeted at www.twitter.com/NASBonline, and on The Facebook at www.Facebook.com/NASBonline

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Mark Your Calendar

LABOR RELATIONS
October 5-6 - Lincoln

NASB BOARD CANDIDATE WEBINARS
October 5 - Noon to 1:00 PM CT
October 5 - 7:00 to 8:30 PM CT

UPCOMING NASB LEGISLATIVE LUNCH MEET & GREETS
Blair

NASB MEMBER VIRTUAL W/ GUBERNATORIAL CANDIDATES PILLEN & BLOOD
October 17 - 12:00 to 1:00 PM CT

STATE EDUCATION CONFERENCE
November 16-18 - Omaha

Learn more and register at www.NASBonline.org

VI. Correspondence Items
Information Item

VII. Adjournment
Action Item

Motion to adjourn at 8:04 pm Passed with a motion by Brian Vavricek and a second by Nina Lanuza. Richard Brabec: Yea, Nina Lanuza: Yea, Guadalupe Marino: Yea, Chuck Misek: Yea, Dr. Renee Sayer: Yea, Brian Vavricek: Yea
Yea: 6, Nay: 0

To view this meeting go to: https://zoom.us/rec/share/h-6d51F43nCUSCe0lddVSLSzt0ThZ4uRp8KMZ5tOgRqAY2y4QynEkaOjyD5_wq7D.kAH29HHIMSrfXYj5

MONTHLY DISBURSEMENT REPORT
For the month of NOVEMBER 2022

Check #	Date	Vendor	Description	Amount
45264	11/14/2022	Andrea Adame	Interpreting	$112.00
45265	11/14/2022	AED Superstore	Supplies	$109.00
45266	11/14/2022	Agri-City Insurance Agency LLC	Insurance	$208,166.50
45267	11/14/2022	Nalleli Ajualip	Interpreting	$115.20
45268	11/14/2022	Albers All Around	Sewer/drain cleaning	$1,102.50
45269	11/14/2022	Amazon Capital Services	Supplies	$4,547.75
45270	11/14/2022	Americom Communications	Cameras	$10,923.30
45271	11/14/2022	Joanna Ardeano Arriaza	Interpreting	$55.00
45272	11/14/2022	Bailey Ag Supply	Supplies	$207.24
45273	11/14/2022	Dolly Loaiza	Subscription	$24.00
45274	11/14/2022	Blick Art Materials	Supplies	$793.84
45275	11/14/2022	BOMGAARS	Supplies	$873.11
45276	11/14/2022	BSN Sports LLC	Supplies	$802.36
45277	11/14/2022	Delmi Carreto	Interpreting	$126.50
45278	11/14/2022	Casey's Business MasterCard	Fuel	$287.05
45279	11/14/2022	Cenex Fleetcard	Fuel	$1,180.93
45280	11/14/2022	Cengage Learning	Supplies	$292.50
45281	11/14/2022	CenturyLink	Phone	$236.63
45282	11/14/2022	CenturyLink	Phone	$2,606.01
45283	11/14/2022	Central Nebraska Rehab Services	OT/PT	$15,318.25
45284	11/14/2022	Gisela Chavez	Interpreting	$93.50
45285	11/14/2022	Clarkson TV & Appliance	Contracted services	$302.50
45286	11/14/2022	Central Nebraska Comm. Action Partner., Inc.	1st Qtr billing	$16,129.61
45287	11/14/2022	Cobblestone Inn & Suites	Hotel for PD	$99.93
45288	11/14/2022	Cognia, Inc.	Accreditation fee	$5,000.00
45289	11/14/2022	Cornhusker Public Power District	Electricity	$1,139.60
45290	11/14/2022	Culligan of Columbus	Soft water plan	$182.20
45291	11/14/2022	David City Public School	Hlavac insurance	$3,147.75
45292	11/14/2022	D B Nebraska Service Company	Roof top units repairs	$1,320.00
45293	11/14/2022	Ana De Anda	Interpreting	$110.00
45294	11/14/2022	Decker Equipment	Supplies	$696.80
45295	11/14/2022	Consepcion Delacruz	Interpreting	$110.00
45296	11/14/2022	Sara De la cruz	Interpreting	$115.50
45297	11/14/2022	Maria G Deleon	Interpreting	$108.30
45298	11/14/2022	Dell Marketing L.P.	Computer	$726.90
45299	11/14/2022	Demco	Supplies	$59.84
45300	11/14/2022	Department Of Utilities	Utilities	$29,088.22
45301	11/14/2022	Didier Grocery	Supplies	$863.47
45302	11/14/2022	Erika Diego Pedro	Interpreting	$115.80
45303	11/14/2022	Dietze Music House, Inc.	Supplies	$1,740.01
45304	11/14/2022	Discovery Education, Inc.	Experience/TechBook	$13,270.00
45305	11/14/2022	Drain Surgeon Inc	Services	$450.00
45306	11/14/2022	Eakes Office Products Center	Copies, leases, supplies	$5,587.76
45307	11/14/2022	Electrical Engineering & Equipment Co	Supplies	$1,714.12
45308	11/14/2022	Elkhorn Valley School	SMS Choral clinic	$183.00
45309	11/14/2022	Educational Service Unit #2	e-Library	$725.00
45310	11/14/2022	Educational Service Unit #7	1st Qtr DL, tech support	$1,204.98
45311	11/14/2022	ESU #7 Special Education	SPED services	$41,287.30

45312	11/14/2022	Educational Service Unit 8	Safety training	$20.00
45313	11/14/2022	Jennifer Felipe	Interpreting	$112.20
45314	11/14/2022	Flinn Scientific	Supplies	$35.18
45315	11/14/2022	Flippen Group/Capturing Kids Hearts	Capturing Kids Hearts PD	$29,650.00
45316	11/14/2022	Fremont Winnelson Co	Supplies	$474.26
45317	11/14/2022	Frontier	Phone	$111.22
45318	11/14/2022	Gissell Fuentes	Interpreting	$112.50
45319	11/14/2022	Natalie Fuentes Alarcon	Interpreting	$112.50
45320	11/14/2022	Jeff Gall	Supplies	$265.00
45321	11/14/2022	Elizabeth Guit	Interpreting	$113.30
45322	11/14/2022	Hampton Inn Kearney	Hotel room	$159.00
45323	11/14/2022	Literacy Resources LLC	PD Webinar	$750.00
45324	11/14/2022	Zitlali Hernandez Madora	Interpreting	$107.20
45325	11/14/2022	Hometown Leasing	Copier leases	$9,126.23
45326	11/14/2022	Insect Lore	Supplies	$94.90
45327	11/14/2022	Instructional Empowerment, Inc.	Marzano training	$14,113.00
45328	11/14/2022	J & B Auto Parts	Supplies	$553.98
45329	11/14/2022	Jackson Services Inc	Linens	$1,238.50
45330	11/14/2022	Karel And Seckman	Legal services	$77.00
45331	11/14/2022	Kelly Supply Company	Supplies	$131.58
45332	11/14/2022	Kathy L Kennedy	MS Profess Development	$8,000.00
45333	11/14/2022	Kroeger Body Shop	Bus repairs	$3,898.06
45334	11/14/2022	Lincoln Journal Star	Notices, bd meeting	$233.98
45335	11/14/2022	Jaidy Y Lopez	Interpreting	$33.00
45336	11/14/2022	Yeilla Giselle Lopez	Interpreting	$112.50
45337	11/14/2022	Adolfo Manzan	Interpreting	$108.30
45338	11/14/2022	Mid-american Research Chemicals	Supplies	$596.25
45339	11/14/2022	Eulalia Marcos	Family Lit Daycare	$288.50
45340	11/14/2022	Kalani Marino	Interpreting	$19.25
45341	11/14/2022	Martin Bros Distributing Co. Inc.	PreK snacks	$806.16
45342	11/14/2022	Matheson Trigas	Ag supplies	$253.89
45343	11/14/2022	Medicine Man Pharmacy-Schuyler	Health supplies	$97.00
45344	11/14/2022	Menards	Supplies	$649.00
45345	11/14/2022	Midwest Alarm Services	Contracted services	$2,137.86
45346	11/14/2022	Kimberly Morales	Interpreting	$105.00
45347	11/14/2022	Mueller Sprinklers	Contracted services	$5,275.62
45348	11/14/2022	NAAE, Inc.	Registrations	$830.00
45349	11/14/2022	Nebraska Council of School Administrators	Registrations	$350.00
45350	11/14/2022	Nebraska Public Health Environmental Laborato	Water testing	$15.00
45351	11/14/2022	George Nelson/Nelson Home Improvements	Roof repair	$23,000.00
45352	11/14/2022	Alekxa Olvera	Interpreting	$55.00
45353	11/14/2022	One Source	Background checks	$140.00
45354	11/14/2022	OPTK Networks	Ethernet	$171.12
45355	11/14/2022	Destheny Ortega Escoban	Interpreting	$110.00
45356	11/14/2022	P & H Electric, Inc	SES Rooftop unit repairs	$1,885.12
45357	11/14/2022	Parkview One Stop LLC	Fuel	$2,336.01
45358	11/14/2022	Jacquelyn A Perez	Interpreting	$113.80
45359	11/14/2022	Perry, Guthery, Hasse & Gessford, P.C., L.L.O	Legal services	$1,771.31
45360	11/14/2022	Plank Road Publishing Inc	Music	$27.40
45361	11/14/2022	Prairie STEM	Tech fair robotics	$3,600.00
45362	11/14/2022	Presto-X	Pest control	$650.50
45363	11/14/2022	QC Supply, LLC	Supplies	$196.54

45364	11/14/2022	Jacqueline Ramirez Encarnacion	Interpreting	$88.00
45365	11/14/2022	Diana Elizabeth Ramon	Interpreting	$110.00
45366	11/14/2022	NSASSP Region III	Memberships	$120.00
45367	11/14/2022	Reinecke Motor Co.	Maintenance/repair	$131.07
45368	11/14/2022	Renaissance Learning, Inc	Renewal	$23,898.00
45369	11/14/2022	Karla Romero Lopez	Family Lit Daycare	$341.63
45370	11/14/2022	Kieerty Ruiz	Interpreting	$55.00
45371	11/14/2022	S&S Worldwide, Inc.	Supplies	$221.00
45372	11/14/2022	Scholastic Inc	Periodicals	$438.83
45373	11/14/2022	Schuyler Chamber Of Commerce	Chamber bucks	$200.00
45374	11/14/2022	Schuyler Coop Association	Fuel	$3,494.16
45375	11/14/2022	Schuyler Home & Building Supply	Supplies	$22.68
45376	11/14/2022	SCS ACTIVITY FUND	Tech Fair speakers	$10,262.00
45377	11/14/2022	Intelligent Marking USA, Inc.	Set up fees	$1,500.00
45378	11/14/2022	Twig Education Inc	Science Books	$26,904.92
45379	11/14/2022	Emily Vasquez	Interpreting	$68.30
45380	11/14/2022	Cristian Vega	Interpreting	$63.25
45381	11/14/2022	Angela Velasquez	Interpreting	$90.00
45382	11/14/2022	Verizon Wireless	Cell phones	$523.50
45383	11/14/2022	Verne Simmonds Company	SES rooftop repairs	$1,383.00
45384	11/14/2022	VISA	Hotel rooms	$330.60
45385	11/14/2022	Visa	Supplies	$419.50
45386	11/14/2022	VISA	Supplies	$198.51
45387	11/14/2022	VISA	Supplies	$395.15
45388	11/14/2022	VISA	Registrations	$449.00
45389	11/14/2022	Vyve Broadbrand	Internet	$674.56
45390	11/14/2022	WageWorks	Admin fees	$235.00
45391	11/14/2022	Walker Organ Tuning & Repair	Repair	$180.00
45392	11/14/2022	Waste Connections of NE, Inc.	Sanitation services	$1,534.28
45393	11/14/2022	William V. Macgill & Co	Supplies	$193.65
45394	11/14/2022	Woodriver Energy LLC	Natural gas	$1,832.79
01122-01	11/14/2022	Heather Bebout	Mileage	$91.25
01122-02	11/14/2022	Nestor Pelayo	Sept miles	$289.37
01122-03	11/14/2022	Aimee Sigler	Oct mileage	$112.50
01122-04	11/14/2022	Vanessa Stanek	Oct mileage	$20.62
TOTAL GENERAL FUND DISBURSEMENTS				**$565,547.60**
1483	11/14/2022	Carlson West Povondra Architects	Contracted services	$1,060.80
1484	11/14/2022	OCC Builders, LLC	Dual Lang Elem	$165,792.00
1485	11/14/2022	SCS Qualified School Const Bond - Pinnacle Bk	Loan payment 7/21	$90,000.00
TOTAL SPECIAL BUILDING FUND DISBURSEMENTS				**$256,852.80**
175	11/14/2022	Environmental Services, Inc	Contracted services	$14,040.00
176	11/14/2022	SCS Building Fund Money Market Account	Loan	$200,000.00
TOTAL QCPUF DISBURSEMENTS				**$214,040.00**
457	11/14/2022	Computer Hardware, Inc.	Repairs	$975.00
TOTAL STUDENT FEES FUND DISBURSEMENTS				**$975.00**

MONTHLY DISBURSEMENT REPORT over $5000
For the month of NOVEMBER 2022

Check #	Date	Vendor	Description	Amount
45266	11/14/2022	Agri-City Insurance Agency LLC	Insurance	$208,166.50
45311	11/14/2022	ESU #7 Special Education	SPED services	$41,287.30
45315	11/14/2022	Flippen Group/Capturing Kids Hearts	Capturing Kids Hearts PD	$29,650.00
45300	11/14/2022	Department Of Utilities	Utilities	$29,088.22
45378	11/14/2022	Twig Education Inc	Science Books	$26,904.92
45368	11/14/2022	Renaissance Learning, Inc	Renewal	$23,898.00
45351	11/14/2022	George Nelson/Nelson Home Improvements	Roof repair	$23,000.00
45286	11/14/2022	Central Nebraska Comm. Action Partner., Inc.	1st Qtr billing	$16,129.61
45283	11/14/2022	Central Nebraska Rehab Services	OT/PT	$15,318.25
45327	11/14/2022	Instructional Empowerment, Inc.	Marzano training	$14,113.00
45304	11/14/2022	Discovery Education, Inc.	Experience/TechBook	$13,270.00
45270	11/14/2022	Americom Communications	Cameras	$10,923.30
45376	11/14/2022	SCS ACTIVITY FUND	Tech Fair speakers	$10,262.00
45325	11/14/2022	Hometown Leasing	Copier leases	$9,126.23
45332	11/14/2022	Kathy L Kennedy	MS Profess Development	$8,000.00
45306	11/14/2022	Eakes Office Products Center	Copies, leases, supplies	$5,587.76
45347	11/14/2022	Mueller Sprinklers	Contracted services	$5,275.62
45288	11/14/2022	Cognia, Inc.	Accreditation fee	$5,000.00
TOTAL GENERAL FUND DISBURSEMENTS				**$495,000.71**
1484	11/14/2022	OCC Builders, LLC	Dual Lang Elem	$165,792.00
1485	11/14/2022	SCS Qualified School Const Bond - Pinnacle Bk	Loan payment 7/21	$90,000.00
TOTAL SPECIAL BUILDING FUND DISBURSEMENTS				**$255,792.00**
176	11/14/2022	SCS Building Fund Money Market Account	Loan	$200,000.00
175	11/14/2022	Environmental Services, Inc	Contracted services	$14,040.00
TOTAL QCPUF DISBURSEMENTS				**$214,040.00**

SCHUYLER COMMUNITY SCHOOLS
Treasurer's Report
Fiscal Year 2023

SCHUYLER COMMUNITY SCHOOLS GENERAL FUND	Oct-22	YTD 2022-2023
Beginning Cash Balance	**3,063,450.39**	**1,463,175.98**
Receipts:		
Colfax county Local District Tax	1,311,457.27	3,668,965.46
Butler county Local District Tax	83,036.85	349,348.99
Interest	2,032.33	3,463.33
License Fees		0.00
Rent of Facility		0.00
Categorical Grants		0.00
Curriculum Receipts		0.00
Other Local Receipts		0.00
Private grants		0.00
ESU Receipts		0.00
State Aid	482,207.00	964,414.00
Special Education		0.00
SPED Transportation		0.00
State Apportionment		0.00
Distant Ed Incentive		0.00
Six Pence	43,410.00	43,410.00
Other State Receipts		0.00
High Ability Learner		0.00
IDEA ARP Base 0-21		0.00
IDEA ARP Preschool		0.00
IDEA ARP Proportionate Share		0.00
Title 1 Part A		0.00
Title I part B		0.00
Title I, SIG		25,450.40
Title II, Part A - Staff		0.00
SPED IDEA Base		0.00
SPED Preschool		0.00
SPED IDEA Part B BASE Enrollment/Poverty		0.00
SPED IDEA, Part B Enroll		0.00
SPED Ed IDEA CEIS		0.00
SPED non public		0.00
Medicaid in the Public Schools - MIPS	22,677.40	22,677.40
NASB MEDICAID Reimbursements	7,897.91	7,897.91
Carl Perkins Fund	21,250.00	21,250.00
E-Rate Reimbursement		0.00
Migrant		0.00
Title III		72,129.00
Title III Immigrant		0.00
Peak ILCD/other grants		0.00
21st Century Grant	28,336.00	28,336.00
Title IV A SSAE Grant		0.00
EducationQuest Grant		0.00
ESSERS I		0.00
ESSERS II		499,628.00
Insurance Adjustments		0.00
Sale of Property		0.00
Other Non Revenue		0.00
Transfers in		0.00
Total Receipts	**2,002,304.76**	**5,706,970.49**
Non-program Receipts		
Non-program Receipts	1680.56	1,680.56
Lunch & Coop Fund Reimbursements	45,645.53	86,163.60
Subtotal	**47,326.09**	**87,844.16**
Transfers from CD		
Transfers IN/OUT Money Market Accounts		0.00

Total Receipts & Transfers	**2,049,630.85**	**5,794,814.65**
General Fund Cash	**5,113,081.24**	**7,257,990.63**
General Fund Disbursements		-2,144,909.39
Transfers In/Out Money Market Accounts		0.00
Prior Period Adjustment (Voided Checks)		0.00
Total Disbursements	**-2,016,403.62**	**-2,144,909.39**
GENERAL FUND Cash Balance	**3,096,677.62**	**5,113,081.24**

SPECIAL BUILDING FUND		
Beginning Cash Balance	**323,674.89**	**160,953.44**
Colfax County Tax Collection	44,780.07	128,284.92
Butler County Tax Collection	2,918.58	12,476.66
ESSER II		112,500.00
ESSER III		
Sale of Property		0.00
Interest	67.61	110.13
2019 HS Bonds sold		0.00
Sale of Property		0.00
Non-revenue receipts		0.00
Total before non-program receipts	**47,766.26**	**253,371.71**
Non-program Receipts/transfers		100,000.00
Total Monthly Receipts	**47,766.26**	**353,371.71**
Cashed CD's	**0.00**	0.00
Total Building Fund Cash	**371,441.15**	**514,325.15**
Disbursements & Transfers:		
Total Expenditures	-226730.36	-369614.36
Non-program Expenditures		0.00
Total Disbursements	**-226730.36**	**-369614.36**
Special Building Fund Ending Balance	**144,710.79**	**144,710.79**

BOND FUND ACCOUNT		
Beginning Balance Pinnacle Bank	**804,287.31**	**596,829.49**
Bond tax collections	106,296.32	313,697.69
Interest	105.38	161.83
		0.00
Total before non-program receipts	**106,401.70**	**313,859.52**
Non-program Receipts/transfers		**0.00**
Total Monthly Receipts		**0.00**
Bond Payment	**0.00**	0.00
Expenditures	**0.00**	**0.00**
Balance bonds	**910,689.01**	**910,689.01**
Beginning Balance - County Treasurer		**0.00**
Old Bond - WW 1993 - Held by Colfax Co Treasurer		0.00
Transfers		0.00
Total Old Bond Balance		**0.00**
Beatrice Bank Holding funds		**0.00**
Total Bond Fund Balance	**910,689.01**	**910,689.01**

DEPRECIATION FUND SAVINGS		
Beginning Balance Checking accounts	**230,468.69**	**230,424.18**
Receipts		0.00
Interest on Money Market Accounts	62.11	106.62
Non-program receipts		
Total	**230,530.80**	**230,530.80**
Disbursements	-12,400.00	-12,400.00
Transfers		
Non-program disbursements		
Ending Balance Cash account/Money Market Ac	**218,130.80**	**218,130.80**
DEPRECIATION FUND INVESTMENTS:		
Beginning Balance (800011254, 800012522, 583	**87,283.82**	**87,283.82**
CD's		**0.00**
Interest		**0.00**
Ending Balance Investments	**87,283.82**	**87,283.82**
Total Depreciation Funds	**305,414.62**	**305,414.62**
QUALIFIED CAPITAL PURPOSE BONDS		
Beginning balance	**3,715,568.31**	**3,713,856.73**
PINNACLE BANK (initial deposit+interest)		
Colfax County Tax Collections	35,823.43	102,630.67
Butler County Tax Collections	2,334.77	9,981.11
Interest & Transfers	2,381.87	4,639.87
US Treasury Receipts	112,415.03	112,415.03
Total Monthly Receipts	**152,955.10**	229,666.68
Transfers/Loan repayment		25,000.00
Payments/Transfer of interest	**0.00**	0.00
Disbursements	0.00	-100,000.00
Fund Balance	**3,868,523.41**	**3,868,523.41**
EMPLOYEE BENEFITS FUND		
Beginning Balance	**97,003.41**	**77,197.11**
Deposits	6,184.02	42,070.04
Total Revenue	**103,187.43**	**119,267.15**
Disbursements & Transfers:	-6,312.28	-22,392.00
Ending Balance	**96,875.15**	**96,875.15**
EMPLOYEE BENEFITS FUND INVESTMENTS:		
Beginning Balance (800010018; 55375)	**13,714.74**	**13,714.74**
SCS CD's Interest		0.00
Ending Balance	**13,714.74**	**13,714.74**
Total Employee Benefits Funds Investments	13,714.74	13,714.74
Total Employee Benefits Funds	**110,589.89**	**110,589.89**

SCS STUDENT FEES

Beginning Balance	**86,173.52**	**79,377.52**
Receipts	565.00	7,361.00
Total	**86,738.52**	**86,738.52**
Disbursements	-1,123.00	-1,123.00
Ending Balance	**85,615.52**	**85,615.52**

SCS ACTIVITY FUND

Beginning Balance	**568,270.69**	**579,320.10**
Receipts	45,295.85	92,712.03
Total	**613,566.54**	**672,032.13**
Disbursements	-61,311.78	-119,777.37
Ending Balance	**552,254.76**	**552,254.76**

Lunch Fund

Beginning Balance Checking accounts	**496,191.41**	**528,169.53**
Receipts	141,190.77	244,435.58
Interest	22.04	26.60
non-program receipts		0.00
Total Cash	**637,404.22**	**772,631.71**
Disbursements	-170,905.53	-306,133.02
non-program expenses		0.00
Total Expenditures	-170,905.53	-306,133.02
Total Lunch Funds	**466,498.69**	**466,498.69**

SCS COOPERATIVE FUND

Beginning Balance	**13,409.97**	**18,714.61**
Receipts	9,402.13	14,258.90
Total	**22,812.10**	**32,973.51**
Disbursements	-10,429.96	-20,591.37
Ending Balance	**12,382.14**	**12,382.14**

Submitted By:

Charles P. Misek, Treasurer

SCHUYLER COMMUNITY SCHOOLS

Revenue Summary Report

FY 2023

For the Month of OCTOBER 2022

Account	BUDGET 2022-23	Oct-22	2022-23 YTD TOTALS	Percent Collected
Tax Collections	14,041,604.00	1,394,494.12	4,018,314.45	28.62%
Tuition Rec'd Other Districts	-		-	0.00%
Interest earned on Local Receipts	1,000.00	2,032.33	3,463.33	346.33%
CD Interest	7,500.00		-	0.00%
License Fee	3,500.00		-	0.00%
Community Service Activities	3,000.00		-	0.00%
Grants from Corp & other private	-		-	
Other Local Receipts	19,118.00		-	0.00%
ESU Receipts	2,000.00		-	0.00%
State Aid	4,862,160.00	482,207.00	964,414.00	19.84%
Sp Ed Programs	558,000.00		-	0.00%
Sp Ed Transportation	4,000.00		-	0.00%
State Apportionment	200,482.00		-	0.00%
Other State/Distance Learning Education			-	
High Ability Learner	6,500.00		-	0.00%
Six Pence	335,000.00	43,410.00	43,410.00	12.96%
Other State	5,000.00		-	0.00%
Title I, Part A	200,000.00		-	0.00%
Title I, part B	400,000.00		-	0.00%
Title I - School Improvement Grant			25,450.40	0.00%
Title IIA	140,000.00		-	0.00%
Title IIA, ESU7 Consortium	-		-	0.00%
IDEA ARP Base 0-21				0.00%
IDEA ARP Preschool				0.00%
IDEA ARP Proportionate Share				0.00%
IDEA, to age 5	82,576.00		-	0.00%
Sp Ed - Base	250,000.00		-	0.00%
IDEA Part B Base Enrollment Poverty	352,921.00		-	0.00%
Sp Ed-Part B Funds Enrollment	47,595.00		-	0.00%
Sp Ed - CEIS	45,000.00		-	0.00%
Sp Ed - Non public			-	0.00%
Medicaid in Public schools	10,000.00	22,677.40	22,677.40	0.00%
NASB NEBMAC MEDICAID	40,000.00	7,897.91	7,897.91	19.74%
Carl Perkins	5,000.00	21,250.00	21,250.00	425.00%
E-Rate Reimbursement	57,000.00		-	0.00%
Migrant	-		-	
Title III	80,000.00		72,129.00	90.16%
Title III Immigrant	4,575.00		-	0.00%
Peak ILCD/other grants	425.00		-	0.00%
21st Century Grant	272,109.00	28,336.00	28,336.00	10.41%
Title IV-A SSAE	-		-	#DIV/0!
ESSERS II	750,000.00		499,628.00	66.62%
ESSERS III	1,250,000.00		-	0.00%
Education Quest	-		-	0.00%
Scott Grant - Child Well Being			-	
Debt Services			-	0.00%
Insurance Adjustments	-		-	0.00%
Sale of Property	-		-	0.00%
Other Non Revenue Receipts			-	0.00%
Total Program Receipts	**24,036,065.00**	**2,002,304.76**	**5,706,970.49**	23.74%

Non Program Receipts				
Non Program Receipts	-	1,680.56	1,680.56	
Lunch, Coop Payroll or Reimb	-	45,645.53	86,163.60	
	-			
Total Receipts	**24,036,065.00**	**2,049,630.85**	**5,794,814.65**	
Total Budgeted Beginning Cash	1,463,175.98			
Total Resources Available	**25,499,240.98**			
Audit adjustments				
OTHER FUND RECEIPTS				
Depreciation Fund Receipts	600,000.00	62.11	106.62	0.02%
Employee Benefits Fund Receipts	145,560.00	6,184.02	42,070.04	
Qualified Capital Purpose Fund	400,000.00	152,955.10	254,666.68	63.67%
Activities Fund Receipts	600,000.00	45,295.85	92,712.03	15.45%
Lunch Fund Receipts	1,700,000.00	141,212.81	244,462.18	14.38%
Bond Fund	2,000,000.00	106,401.70	313,859.52	15.69%
Special Bldg Fund	1,100,000.00	47,766.26	253,371.71	23.03%
Cooperative Fund	175,000.00	9,402.13	14,258.90	8.15%
Student Fee Receipts	30,000.00	565.00	7,361.00	24.54%
TOTAL OTHER FUND RECEIPTS	**6,750,560.00**	**509,844.98**	**1,222,868.68**	
Beginning Balances	6,071,481.29			
TOTAL SCS FUND RECEIPTS	**38,321,282.27**	**2,559,475.83**	**7,017,683.33**	
Transfer				
General Fund	-		-	
Depreciation Fund			-	
Employee Benefits			-	
Qualified Capital Purpose Fund			-	
Activity Fund			-	
Lunch Fund			-	
Bond Fund			-	
Special Building Fund			100,000.00	
Cooperative Fund				
Student Fees Fund			-	
TOTAL TRANSFERS		**-**	**100,000.00**	
TOTAL SCS RECEIPTS WITH TRANSFERS		**2,559,475.83**	**7,117,683.33**	

SCHUYLER COMMUNITY SCHOOLS
EXPENDITURE SUMMARY
FISCAL YEAR 2023
Monthly Expenditures

Account	2022-23 Budget	Oct-22	YTD 2022-23	Percent 2022-23
Regular Instructional Programs	12,049,546.00	864,038.56	1,834,050.35	15.22%
Special Education Instructional Programs	1,500,000.00	181,798.25	361,359.43	24.09%
Summer School	42,000.00	-	-	0.00%
Support Services-Pupils	800,000.00	61,487.26	124,897.04	15.61%
OT/PT/Speech/Vision	370,000.00	21,247.01	39,245.48	10.61%
Support Services-Staff	1,000,000.00	94,857.23	223,290.74	22.33%
General Administration	600,000.00	45,876.99	86,701.17	20.09%
Office Of The Principal	1,100,000.00	106,870.42	220,985.44	13.80%
Support Services-Business	250,800.00	16,612.33	34,607.83	13.80%
Furniture and Equipment	36,400.00	-	-	0.00%
Personnel Services	15,000.00	285.00	285.00	1.90%
Support Services-Maintenance & Operation	2,293,676.00	203,176.63	414,871.27	18.09%
Support Services-Pupil Transportation	275,320.00	26,271.52	39,543.40	14.36%
Community Services	90,000.00	6,452.26	13,608.74	15.12%
State Categorical Programs	485,400.00	29,295.16	56,667.08	11.67%
Building	200,000.00	-	61,950.00	
Federal Programs	2,795,423.00	310,808.91	561,405.88	20.08%
Debt Service	32,500.00	-	-	0.00%
Transfers	100,000.00	-	-	0.00%
Total Program Expenditures	**24,036,065.00**	**1,969,077.53**	**4,073,468.85**	**16.95%**
Non Prog. Expenditures - Misc		1,680.56	1,680.56	
Non Prog. Expenditures - Lunch & Coop		45,645.53	86,163.60	
Total Expenditures	**24,036,065.00**	**2,016,403.62**	**4,161,313.01**	
Budgeted Cash Reserve	3,000,000.00			
Total Requirements	**27,036,065.00**	**2,016,403.62**	**4,161,313.01**	
OTHER FUND DISBURSEMENTS				
Depreciation Fund Disbursements	850,000.00	12,400.00	12,400.00	1.46%
Employee Benefits Fund Disbursements	145,560.00	6,312.28	22,392.00	15.38%
Qualified Capital Purpose Fund	4,860,000.00	-	-	0.00%
Activities Fund Disbursements	600,000.00	61,311.78	119,777.37	19.96%
Lunch Fund Disbursements	1,700,000.00	170,905.53	306,133.02	18.01%
Bond Fund	2,000,000.00	-	-	0.00%
Special Bldg Fund Disbursements	1,100,000.00	226,730.36	369,614.36	33.60%
Cooperative	175,000.00	10,429.96	20,591.37	11.77%
Student Fee Disbursements	100,000.00	1,123.00	1,123.00	1.12%
	11,530,560.00	489,212.91	852,031.12	7.39%
Other fund Cash Reserves				
TOTAL DISTRICT'S DISBURSEMENTS	**38,566,625.00**	**2,505,616.53**	**5,013,344.13**	
Transfer funds				
General Fund			-	
Depreciation Fund			-	
Employee Benefits			-	
Qualified Capital Purpose Fund			100,000.00	
Activity Fund			-	
Lunch Fund Transfers			-	
Bond Fund			-	
Special Building Fund			-	
Cooperative Fund			-	
Student Fees Fund			-	
Transfer funds		-	**100,000.00**	
TOTAL DISTRICT EXPENDITURES		**2,505,616.53**	**5,113,344.13**	

SCHUYLER COMMUNITY SCHOOLS
LUNCH PROGRAM
BUDGET TO ACTUAL
FISCAL YEAR 2023

Receipts:	Budget 2022-2023	October 2022	YTD Actual 2022-2023	% of Budget
Sale of Meals	50,000.00	18,299.05	42,414.10	84.83%
Interest	100.00	22.04	26.60	26.60%
State Reimbursement	10,000.00		0.00	0.00%
Federal Reimbursement	1,639,400.00	122,891.72	202,021.48	12.32%
Other Income	500.00		0.00	0.00%
Other Non-Revenue Income	0.00		0.00	
Transfer	0.00		0.00	
Non-program receipts	0.00		0.00	0.00%
Total Receipts	**1,700,000.00**	**141,212.81**	**244,462.18**	**14.38%**
Beginning Cash	528,169.53			
Transfer between accts				
Total Receipts & Beg. Cash	**2,228,169.53**			
Expenditures				
Regular Salaries	388,000.00	33,427.73	62,877.43	16.21%
Substitute Salaries	55,000.00	5,072.52	8,197.03	14.90%
Employee Benefits	250,000.00	17,067.24	33,306.37	13.32%
Contracted Services	1,000.00		0.00	0.00%
Gas & Van Service	1,500.00	117.53	188.20	12.55%
Food	780,000.00	107,512.63	179,153.13	22.97%
Software	10,000.00		0.00	0.00%
Supplies & Materials	120,000.00	7,279.13	17,140.33	14.28%
Equipment	71,500.00		0.00	0.00%
Equipment Repair	20,000.00		4,841.78	24.21%
Miscellaneous	3,000.00		0.00	0.00%
Non-program Expenditures	0.00		0.00	
Total Expenditures	**1,700,000.00**	**170,476.78**	**305,704.27**	**17.98%**
Necessary Cash Reserves	**0.00**			
TOTAL REQUIREMENTS	**1,700,000.00**			
Transfers back between accts				
Revenue over Expenses		**-29,263.97**	**-61,242.09**	

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2022 to 10/31/2022.

Site ID Site Name
Group ID Group Name

Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
SCHUYL	Schuyler Community Schools					
A	ACADEMIC					
1100	CONSORTIUM PAYROLL	232.84	0.00	0.00	0.00	232.84
1500	ARC EQUIP SPEC.ED.	2,232.58	0.00	32.00	0.00	2,200.58
	A Totals:	2,465.42	0.00	32.00	0.00	2,433.42
B	ATHLETIC					
2100	BASKETBALL B	-632.94	0.00	0.00	0.00	-632.94
2150	BASKETBALL G	-1,462.40	0.00	0.00	0.00	-1,462.40
2200	CROSS COUNTRY B & G	-523.74	0.00	200.00	0.00	-723.74
2250	CROSS COUNTRY	62.05	0.00	0.00	0.00	62.05
2300	FOOTBALL	-5,731.48	0.00	600.00	0.00	-6,331.48
2350	GOLF B	-648.07	0.00	0.00	0.00	-648.07
2375	GOLF G	-1,489.40	0.00	0.00	0.00	-1,489.40
2400	SOFTBALL	-2,002.16	0.00	0.00	0.00	-2,002.16
2450	SOCCER B	-2,536.48	0.00	0.00	0.00	-2,536.48
2500	SOCCER G	-940.00	0.00	0.00	0.00	-940.00
2600	TRACK	-1,299.74	20.00	0.00	0.00	-1,279.74
2700	VOLLEYBALL	-2,181.62	0.00	145.00	0.00	-2,326.62
2750	WRESTLING	-1,645.79	0.00	350.00	0.00	-1,995.79
2755	WEIGHT ROOM EQUIPMENT	7.50	0.00	0.00	0.00	7.50
2775	GIRLS WRESTLING	-1,629.92	0.00	275.00	0.00	-1,904.92
2800	SMS ATHLETICS	-990.42	2,966.74	1,707.30	0.00	269.02
2850	LAUNDRY	0.00	0.00	0.00	0.00	0.00
2900	GENERAL	12,622.80	4,552.76	0.00	0.00	17,175.56
2950	MEDICAL	0.00	0.00	2,759.85	0.00	-2,759.85
2970	BOOSTER CLUB DONATION	1,100.50	341.94	0.00	0.00	1,442.44
2975	DONATIONS	12,215.53	400.00	0.00	0.00	12,615.53
	B Totals:	2,294.22	8,281.44	6,037.15	0.00	4,538.51
C	DISTRICT					
3100	ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00
3110	COLLEGE CREDIT	5,880.00	0.00	0.00	0.00	5,880.00
3200	GENERAL	3,440.20	9,712.86	25,673.36	0.00	-12,520.30
3250	FIELD HOUSE	41,415.60	1,056.38	562.50	0.00	41,909.48
3300	FINES	1,494.09	0.00	0.00	0.00	1,494.09
3400	HIGH SCHOOL--- BOOK FINES	0.00	0.00	0.00	0.00	0.00
3450	SCHS LIBRARY FINES	1,050.21	0.00	0.00	0.00	1,050.21
	C Totals:	53,280.10	10,769.24	26,235.86	0.00	37,813.48

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2022 to 10/31/2022.

Site ID Site Name
Group ID Group Name

Group ID	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
D	DEPARTMENTS						
	4000	BAND	2,011.39	246.00	2,893.00	0.00	-635.61
	4025	Musical	2,196.40	0.00	0.00	0.00	2,196.40
	4050	VOCAL	226.87	0.00	0.00	0.00	226.87
	4750	KOEHN TRUST (BAND DONATION)	10,370.62	0.00	0.00	0.00	10,370.62
		D Totals:	14,805.28	246.00	2,893.00	0.00	12,158.28
E	UNIFORMS & EQUIPMENT						
	4500	BAND (UNIFORM DEP)	828.18	0.00	0.00	0.00	828.18
	4650	FLAG CORPS	1,892.04	0.00	0.00	0.00	1,892.04
	4700	INSTRUMENT RENTAL	0.00	0.00	0.00	0.00	0.00
	4770	AMBASSADORS	1,637.88	0.00	0.00	0.00	1,637.88
		E Totals:	4,358.10	0.00	0.00	0.00	4,358.10

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.

From 10/01/2022 to 10/31/2022.

Site ID Site Name

Group ID Group Name

	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
F	CLUBS ORGANIZATIONS						
	5000	ART	523.47	0.00	0.00	0.00	523.47
	5005	ATHS	0.00	0.00	0.00	0.00	0.00
	5050	CHEERLEADERS	5,141.75	250.00	306.11	-270.00	4,815.64
	5100	DRAMATICS, SPEECH	-1,434.72	0.00	0.00	0.00	-1,434.72
	5105	One Act	18.97	0.00	515.91	0.00	-496.94
	5150	DANCE TEAM	-20,414.23	987.74	1,687.50	0.00	-21,113.99
	5175	EMERGENCY RESPNSE TEAM	0.00	0.00	0.00	0.00	0.00
	5200	FFA	20,235.58	1,972.00	5,085.00	0.00	17,122.58
	5250	FCCLA	-2,361.94	240.00	1,053.00	0.00	-3,174.94
	5300	CULTURAL UNITY	2,053.67	627.85	0.00	0.00	2,681.52
	5350	NATIONAL HONOR SOCIETY	3,722.02	2,502.66	3,148.00	270.00	3,346.68
	5400	S-CLUB	146.45	0.00	0.00	0.00	146.45
	5405	SPIRIT CLUB	0.00	0.00	0.00	0.00	0.00
	5425	WARRIORS STAND FOR THE SILENT	0.00	0.00	0.00	0.00	0.00
	5500	SCIENCE & mATH cLUB	5,621.03	0.00	0.00	0.00	5,621.03
	5510	SCIENCE TRIP	0.00	0.00	0.00	0.00	0.00
	5515	INDUST. TECH GRANT SCHS	2,000.00	0.00	0.00	0.00	2,000.00
	5525	SCIENCE FAIR	0.00	0.00	0.00	0.00	0.00
	5550	STUDENT COUNCIL	5,093.82	400.04	0.00	0.00	5,493.86
	5575	504 R ACTIVITY FUND	0.00	0.00	0.00	0.00	0.00
	5600	RICHLAND ACTIVITY FUND	-318.47	0.00	0.00	0.00	-318.47
	5610	FISHER 24 ACTIVITY FUND	7,072.18	5,895.00	218.42	0.00	12,748.76
	5615	DUAL LANGUAGE	-192.48	0.00	0.00	0.00	-192.48
	5620	SCHUYLER ELEMENTARY SCHOOL	-0.04	0.00	0.00	0.00	-0.04
	5621	SES FELICIATIONS	0.00	0.00	0.00	0.00	0.00
	5622	SES FIELD DAY	8,044.94	0.00	0.00	0.00	8,044.94
	5623	SES Vocal Music Club	1,315.60	0.00	315.00	0.00	1,000.60
	5624	SES LIBRARY	3,240.54	0.00	57.95	0.00	3,182.59
	5631	SES POP FUND	0.00	0.00	0.00	0.00	0.00
	5632	SES Band CLUB	237.90	30.00	0.00	0.00	267.90
	5633	SES STEM	6,308.59	0.00	0.00	0.00	6,308.59
	5650	BRAINSTORMING	0.00	0.00	0.00	0.00	0.00
	5675	TEEN MOM'S	0.00	0.00	0.00	0.00	0.00
	5700	A.S.K.	1,998.72	0.00	500.00	0.00	1,498.72
	5725	STUDENT COUNCIL MAKE A WISH	2,534.37	55.00	0.00	0.00	2,589.37
	5750	FELLOWSHIP CHRISTIANS FOR ATHLETICS	0.00	0.00	0.00	0.00	0.00
	5775	INDUSTRIAL TECH ACCOUNT	0.00	0.00	0.00	0.00	0.00
	5800	SHEEL CREEK WATER TESTING	0.00	0.00	0.00	0.00	0.00
	5825	PRESCHOOL	2,082.78	50.00	0.00	0.00	2,132.78
	5900	SMS GENERAL ACTIVITY	1,977.41	6.45	169.15	0.00	1,814.71
	5901	SMS STUDENT COUNCIL	10,995.25	0.00	590.35	0.00	10,404.90
	5902	SMS LIBRARY	2,515.28	0.00	0.00	0.00	2,515.28
	5903	SMS RESOURCE ROOM	4,680.90	0.00	0.00	0.00	4,680.90
	5904	SMS BAND CLUB	138.60	0.00	0.00	0.00	138.60

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2022 to 10/31/2022.

Site ID Site Name
Group ID Group Name

	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
	5905	SMS TEACHER POP 7702463	35.82	0.00	0.00	0.00	35.82
	5906	SMS EDUCATIONQUEST FOUNDATION GRANT	0.00	0.00	0.00	0.00	0.00
	5907	SMS Entrepreneurship	0.00	0.00	0.00	0.00	0.00
	5909	SMS VOCAL MUSIC	3.25	0.00	0.00	0.00	3.25
	5910	SMS VOLLEYBALL CLUB	838.26	0.00	0.00	0.00	838.26
	5911	SMS YEARBOOK	-190.35	0.00	0.00	0.00	-190.35
	5915	SMS WRESTLING CLUB	183.70	0.00	0.00	0.00	183.70
	5920	SMS FOOTBALL CLUB	-490.00	540.12	174.85	0.00	-124.73
	5925	SMS BOYS BASKETBALL CLUB	765.09	0.00	0.00	0.00	765.09
	5926	SMS GIRLS BASKETBALL	229.78	259.18	0.00	0.00	488.96
	5927	SMS TRACK CLUB	0.00	0.00	0.00	0.00	0.00
	5928	SMS CROSS COUNTRY	411.77	0.00	0.00	0.00	411.77
	5930	YOUTH FOOTBALL	0.00	0.00	0.00	0.00	0.00
	5935	YOUTH SPORTS	-8,517.22	0.00	0.00	0.00	-8,517.22
	5940	YOUTH SOCCERE	7,928.95	0.00	0.00	0.00	7,928.95
		F Totals:	74,176.99	13,816.04	13,821.24	0.00	74,171.79
G	CONCESSION/VENDING						
	6000	CONCESSION	1,805.49	955.93	913.86	0.00	1,847.56
	6005	SMS CONCESSIONS	-487.91	795.53	564.05	0.00	-256.43
	6010	Imp. Fund-10%	2,243.94	173.53	0.00	0.00	2,417.47
	6015	SMS IMP FUND - 10%	321.51	104.63	0.00	0.00	426.14
	6100	SCHS PEPSI 7701503	12,637.76	1,008.00	1,973.83	0.00	11,671.93
	6105	SMS PEPSI 7702463	-66.92	515.20	716.88	0.00	-268.60
	6125	SCHS LUNCH PEPSI	0.00	0.00	0.00	0.00	0.00
	6150	SCS FIELD HOUSE POP	2,889.63	0.00	0.00	0.00	2,889.63
	6200	STUDENT POP	1,018.65	0.00	0.00	0.00	1,018.65
	6300	TEACHER POP	5,112.54	0.00	0.00	0.00	5,112.54
	6400	S-CLUB JUICE	34.83	0.00	0.00	0.00	34.83
	6500	MAINTENANCE	9,649.27	231.45	0.00	0.00	9,880.72
	6600	MILK MACHINE - FCCLA	0.00	0.00	0.00	0.00	0.00
		G Totals:	35,158.79	3,784.27	4,168.62	0.00	34,774.44

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2022 to 10/31/2022.

Site ID Site Name
Group ID Group Name

	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
H	SALES						
	7000	HORTICULTURE	14,555.96	96.00	565.50	0.00	14,086.46
	7010	HOUSE CONSTRUCTION	8,768.31	0.00	0.00	0.00	8,768.31
	7020	HOUSE RENTAL	24,629.50	500.00	0.00	0.00	25,129.50
	7050	INDUSTRIAL TECH / PLASMA CAM SALES	4,245.64	0.00	0.00	0.00	4,245.64
	7150	BBB CLUB ACCOUNT	813.26	0.00	0.00	0.00	813.26
	7200	GBB CLUB ACCOUNT	2,272.14	0.00	0.00	0.00	2,272.14
	7215	BOYS GOLF CLUB ACCT.	4,574.35	0.00	0.00	0.00	4,574.35
	7225	GIRLS GOLF CLUB ACCOUNT	807.08	0.00	169.50	0.00	637.58
	7250	WRESTLING CLUB ACCOUNT	7,588.71	0.00	127.50	0.00	7,461.21
	7260	GIRLS WRESTLING CLUB	2,966.83	0.00	0.00	0.00	2,966.83
	7275	WRESTLING AIDS	385.83	0.00	0.00	0.00	385.83
	7300	BSOC CLUB ACCOUNT	1,675.20	0.00	0.00	0.00	1,675.20
	7325	GSOC CLUB ACCOUNT	4,427.70	0.00	0.00	0.00	4,427.70
	7350	G/B CROSS COUNTRY CLUB	1,495.57	0.00	0.00	0.00	1,495.57
	7400	FOOTBALL CLUB ACCOUNT	8,894.58	0.00	3,959.34	0.00	4,935.24
	7450	VOLLEYBALL CLUB ACCT.	16,546.97	0.00	0.00	0.00	16,546.97
	7500	SB CLUB ACCOUNT	1,177.17	0.00	95.00	0.00	1,082.17
	7550	STUDENT PURCHASES	244.52	0.00	0.00	0.00	244.52
	7600	TR. CLUB ACCT	2,789.13	0.00	0.00	0.00	2,789.13
	7650	SPEECH CLUB	1,914.70	0.00	0.00	0.00	1,914.70
	7700	ONE ACT CLUB	1,492.26	0.00	872.00	0.00	620.26
		H Totals:	112,265.41	596.00	5,788.84	0.00	107,072.57
I	CLASSES						
	8000	ALUMNI ACCOUNT	1,386.24	0.00	0.00	0.00	1,386.24
	8305	CLASS OF 2023	1,175.42	0.00	0.00	0.00	1,175.42
	8310	CLASS OF 2024	-19.35	0.00	0.00	0.00	-19.35
	8315	CLASS OF 2025	283.22	0.00	0.00	0.00	283.22
	8320	CLASS OF 2026	561.53	0.00	0.00	0.00	561.53
	8325	CLASS OF 2027	547.26	0.00	0.00	0.00	547.26
	8330	CLASS OF 2028	298.97	0.00	0.00	0.00	298.97
	8335	CLASS OF 2029	-788.82	0.00	0.00	0.00	-788.82
	8340	CLASS OF 2030	788.00	0.00	0.00	0.00	788.00
	8345	CLASS OF 2031	1,181.62	240.00	113.85	0.00	1,307.77
	8350	Class of 2032	1,056.89	290.00	0.00	-130.00	1,216.89
	8355	CLASS OF 2033	873.35	0.00	118.80	130.00	884.55
	8360	Class of 2034	1,890.63	60.00	0.00	0.00	1,950.63
	8365	CLASS OF 2035	0.00	600.00	0.00	0.00	600.00
		I Totals:	9,234.96	1,190.00	232.65	0.00	10,192.31
J	YEARBOOK						
	8560	YEARBOOK	3,411.22	0.00	0.00	0.00	3,411.22
		J Totals:	3,411.22	0.00	0.00	0.00	3,411.22

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2022 to 10/31/2022.

Site ID Site Name
Group ID Group Name

	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
K	MISCELLANEOUS						
	9000	STUDENT COUNCIL SCHOOL IMPROVMENT FUND	1,304.25	0.00	0.00	0.00	1,304.25
	9025	SAVE THE CHILDREN	300.00	0.00	0.00	0.00	300.00
	9030	AFTERSCHOOL PROGRAM	111,535.57	1,239.00	0.00	0.00	112,774.57
	9031	BEYOND SCHOOL BELL	78,583.81	3,500.00	1,055.15	0.00	81,028.66
	9035	SIXPENSE	-4,054.88	0.00	0.00	0.00	-4,054.88
	9040	SES BACK PACK PROGRAM	1,492.21	0.00	0.00	0.00	1,492.21
	9045	BUILDING HEALTHY RELATIONSHIPS.	7,736.07	0.00	0.00	0.00	7,736.07
	9050	STAFF INSURANCE PURCHASES	75.99	45.24	71.27	0.00	49.96
	9075	KEY DEPOSITS & RENTAL FEES	9,120.25	0.00	0.00	0.00	9,120.25
	9085	PROFESSIONAL DEVELOPMENT	468.98	0.00	0.00	0.00	468.98
	9095	PARENT INVOLMENT - PRESCHOOL	8,970.00	30.00	0.00	0.00	9,000.00
	9100	BLOOD MOBILE	0.00	0.00	0.00	0.00	0.00
	9105	WELLNESS WARRIORS	3,176.63	1,650.00	0.00	0.00	4,826.63
	9110	PTO WELLNESS DAY DONATION	-2,114.00	0.00	0.00	0.00	-2,114.00
	9115	LUNCH CARD	2,446.05	0.00	0.00	0.00	2,446.05
	9125	TMH	0.00	0.00	0.00	0.00	0.00
	9150	PRINCIPAL	808.74	38.62	0.00	0.00	847.36
	9175	Technology Fee	35,479.00	110.00	976.00	0.00	34,613.00
		K Totals:	255,328.67	6,612.86	2,102.42	0.00	259,839.11
L	SCHOLARSHIPS/MEMORIALS						
	9200	EF TOUR	189.00	0.00	0.00	0.00	189.00
	9500	COLLEGE ACCESS GRANT	983.07	0.00	0.00	0.00	983.07
		L Totals:	1,172.07	0.00	0.00	0.00	1,172.07
		SCHUYLER Activity Totals:	567,951.23	45,295.85	61,311.78	0.00	551,935.30

	Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
SCHUYLER Checking:			45,295.85	61,311.78		
SCHUYLER Investment:						
SCHUYLER Bank Balances:	567,951.23		45,295.85	61,311.78	0.00	551,935.30

Report Activity Totals:	567,951.23	45,295.85	61,311.78	0.00	551,935.30

REVENUE REPORT	2015-16	%	2016-17	%	2017-18	%	2018-19	%	2019-20	%	2020-21	%	2021-22	%	2022-23	%
September Total	**$3,777,399.57**	**18.11%**	**$3,834,741.76**	**18.88%**	**$4,269,068.23**	**21.29%**	**$4,203,426.68**	**19.61%**	**$4,094,118.24**	**18.66%**	**$4,232,590.23**	**18.18%**	**$4,088,783.55**	**17.01%**	**$3,704,665.73**	**15.41%**
Local/County	$3,296,850.19	25.42%	$3,244,512.16	24.10%	$3,616,567.87	24.80%	$3,871,636.68	25.65%	$3,604,268.24	24.38%	$3,774,311.58	23.66%	$3,590,873.55	23.86%	$2,625,251.33	17.44%
State	$406,284.76	7.95%	$405,292.50	8.03%	$318,484.56	8.39%	$327,782.00	7.31%	$440,597.00	8.66%	$411,943.00	7.49%	$486,216.00	7.60%	$482,207.00	7.53%
Federal	$74,077.43	2.66%	$184,795.20	10.34%	$334,015.80	20.00%	$4,008.00	0.22%	$49,218.00	3.17%	$46,228.00	2.53%	$11,694.00	0.45%	$597,207.40	23.19%
Other	$187.19	1.87%	$141.90	1.42%		0.00%		0.00%	$35.00	0.01%	$107.65	1.08%	$0.00	0.00%		0.00%
October Total	**$919,934.61**	**22.52%**	**$800,032.03**	**22.82%**	**$812,931.69**	**25.34%**	**$681,958.11**	**22.79%**	**$1,377,824.61**	**24.94%**	**$816,726.35**	**21.68%**	**$1,309,149.75**	**22.46%**	**$2,002,304.76**	**23.74%**
Local/County	$465,936.95	29.02%	$353,056.80	26.72%	$334,446.13	27.10%	$325,062.51	27.80%	$596,074.99	28.41%	$351,235.35	25.86%	$354,232.75	26.21%	$1,396,526.45	26.72%
State	$444,247.15	16.65%	$416,054.50	16.27%	$284,749.00	15.89%	$341,484.00	14.93%	$391,391.00	16.34%	$424,550.00	15.21%	$574,123.00	16.57%	$525,617.00	15.75%
Federal	$9,750.51	3.02%	$30,675.73	12.06%	$193,736.56	31.60%	$15,411.60	1.05%	$390,312.22	28.31%	$40,941.00	4.78%	$380,794.00	15.24%	$80,161.31	26.31%
Other	$0.00	1.87%	$245.00	3.87%		0.00%		0.00%	$46.40	0.02%	$0.00	1.08%	$0.00	0.00%		0.00%
November Total	**$841,237.42**	**26.56%**	**$934,567.57**	**27.42%**	**$404,661.44**	**27.36%**	**$647,571.18**	**25.81%**	**$771,613.90**	**28.46%**	**$1,169,477.55**	**26.71%**	**$778,844.35**	**25.70%**	**$0.00**	**23.74%**
Local/County	$115,861.20	29.91%	$158,699.52	27.90%	$111,941.11	27.87%	$179,813.65	28.99%	$197,185.63	29.74%	$258,451.54	27.48%	$183,859.95	27.43%		26.72%
State	$0.00	16.65%	$405,292.50	24.30%	$274,019.00	23.11%	$327,782.00	22.24%	$468,434.00	25.55%	$414,614.00	22.75%	$499,929.00	24.38%		15.75%
Federal	$723,064.57	29.03%	$370,575.55	32.80%	$7,103.33	32.03%	$139,975.53	8.62%	$105,878.47	35.13%	$496,412.01	31.98%	$95,055.40	18.93%		26.31%
Other	$2,311.65	24.99%	$0.00	3.87%	$11,598.00	115.98%		0.00%	$115.80	0.04%	$0.00	1.08%	$0.00	0.00%		0.00%
December Total	**$1,243,678.07**	**32.52%**	**$863,838.51**	**31.68%**	**$683,867.94**	**30.77%**	**$745,256.34**	**29.28%**	**$896,769.14**	**32.55%**	**$827,976.41**	**30.26%**	**$1,008,598.43**	**29.89%**	**$0.00**	**23.74%**
Local/County	$307,081.16	32.28%	$266,290.80	29.88%	$264,179.54	29.68%	$295,771.34	30.95%	$92,217.14	30.37%	$289,567.41	29.30%	$340,675.08	29.70%		26.72%
State	$914,854.52	34.57%	$405,292.50	32.33%	$395,674.00	33.54%	$449,485.00	32.27%	$492,476.00	35.22%	$537,909.00	32.53%	$631,852.00	34.25%		15.75%
Federal	$14,668.35	29.55%	$192,255.21	43.56%	$24,014.40	33.47%	$0.00	8.62%	$312,026.00	55.23%	$500.00	32.00%	$36,034.67	20.33%		26.31%
Other	$7,074.04	95.73%	$0.00	3.87%	$0.00	115.98%	$0.00	0.00%	$50.00	0.05%	$0.00	1.08%	$36.68	0.37%		0.00%
January total	**$2,258,459.02**	**43.35%**	**$1,894,173.38**	**41.00%**	**$2,829,527.97**	**44.88%**	**$2,143,935.43**	**39.29%**	**$1,990,036.12**	**41.62%**	**$2,190,774.94**	**39.67%**	**$2,153,615.69**	**38.85%**	**$0.00**	**23.74%**
Local/County	$1,324,921.74	42.50%	$1,361,047.88	39.98%	$1,549,462.72	40.31%	$1,456,969.16	40.60%	$1,494,719.34	40.48%	$1,567,644.21	39.13%	$1,473,100.69	39.48%		26.72%
State	$931,190.66	52.80%	$522,738.50	42.68%	$521,133.00	47.27%	$587,974.82	45.39%	$492,476.00	44.89%	$537,393.00	42.30%	$615,573.00	43.87%		15.75%
Federal	$2,346.62	29.64%	$3,497.12	43.75%	$758,932.25	78.91%	$98,991.45	13.97%	$2,840.78	55.41%	$85,737.73	36.70%	$64,942.00	22.86%		26.31%
Other		95.73%	$6,889.88	72.77%		115.98%	$0.00	0.00%	$0.00	0.05%	$0.00	1.08%	$0.00	0.37%		0.00%
February Total	**$852,443.43**	**47.44%**	**$1,182,532.68**	**46.82%**	**$968,000.97**	**49.70%**	**$1,506,024.77**	**46.31%**	**$1,099,000.32**	**46.63%**	**$2,243,195.36**	**49.30%**	**$1,592,725.02**	**45.48%**	**$0.00**	**23.74%**
Local/County	$262,178.17	44.52%	$285,384.80	42.10%	$346,579.55	42.68%	$484,057.23	43.81%	$309,750.97	42.57%	$760,830.20	43.90%	$751,788.22	44.48%		26.72%
State	$523,430.65	63.05%	$735,559.01	57.25%	$621,370.07	63.64%	$680,247.54	60.56%	$769,209.02	60.01%	$897,669.16	58.62%	$818,721.34	56.66%		15.75%
Federal	$66,834.61	32.04%	$161,430.75	52.79%		78.91%	$341,720.00	32.45%	$20,040.33	56.70%	$584,696.00	68.74%	$22,215.46	23.72%		26.31%
Other		95.73%	$158.12	74.35%	$51.35	116.49%		0.00%		0.05%	$0.00	1.08%	$0.00	0.37%		0.00%
March total	**$1,513,121.85**	**54.70%**	**$876,612.25**	**51.14%**	**$1,614,261.92**	**57.75%**	**$1,197,908.35**	**51.90%**	**$1,576,841.46**	**53.81%**	**$1,566,761.98**	**56.03%**	**$1,997,986.68**	**53.79%**	**$0.00**	**23.74%**
Local/County	$485,798.34	48.27%	$343,463.17	44.65%	$874,833.73	48.68%	$735,622.34	48.68%	$1,050,597.26	49.68%	$970,560.69	49.98%	$960,505.43	50.86%		26.72%
State	$500,780.51	72.85%	$523,290.50	67.62%	$505,145.00	76.95%	$451,351.00	70.63%	$505,545.00	69.94%	$536,088.00	68.37%	$807,481.00	69.28%		15.75%
Federal	$515,712.32	50.59%	$9,786.44	53.33%	$232,369.39	92.82%	$10,874.49	33.03%	$20,699.20	58.04%	$56,529.99	71.84%	$230,000.25	32.65%		26.31%
Other	$10,830.68	204.04%	$72.14	75.07%	$1,913.80	135.63%	$60.52	0.61%		0.05%	$3,583.30	36.91%	$0.00	0.37%		0.00%
April Total	**$2,030,684.75**	**64.43%**	**$2,508,145.70**	**63.49%**	**$1,882,637.98**	**67.14%**	**$1,790,266.77**	**60.25%**	**$2,828,317.75**	**66.71%**	**$2,043,657.09**	**64.81%**	**$2,185,388.94**	**62.89%**	**$0.00**	**23.74%**
Local/County	$1,277,509.82	58.12%	$1,354,835.34	54.72%	$1,226,461.20	57.09%	$1,335,750.77	57.53%	$1,389,422.05	59.08%	$1,503,081.09	59.40%	$1,490,865.94	60.77%		26.72%
State	$509,797.76	82.83%	$530,337.50	78.12%	$130,411.00	80.39%	$452,516.00	80.72%	$566,734.00	81.07%	$540,576.00	78.20%	$93,185.00	70.74%		15.75%
Federal	$243,077.17	59.34%	$619,472.86	88.00%	$525,765.78	124.31%	$2,000.00	33.14%	$872,161.70	114.21%	$0.00	71.84%	$601,338.00	56.00%		26.31%
Other	$300.00	207.04%	$3,500.00	110.07%		135.63%		0.61%		0.05%		36.91%	$0.00	0.37%		0.00%
May Total	**$4,701,494.65**	**86.98%**	**$5,182,724.79**	**89.01%**	**$5,392,764.13**	**94.03%**	**$4,923,775.77**	**83.22%**	**$4,918,720.22**	**89.13%**	**$5,854,040.48**	**89.95%**	**$6,349,415.01**	**89.30%**	**$0.00**	**23.74%**
Local/County	$3,802,993.88	87.45%	$4,437,550.99	87.67%	$4,713,266.24	89.42%	$4,459,175.77	87.07%	$4,407,221.22	88.89%	$4,608,631.48	88.30%	$4,545,005.74	90.96%		26.72%
State	$556,121.29	93.72%	$516,629.50	88.35%	$674,811.00	98.17%	$449,702.00	90.76%	$506,613.00	91.02%	$557,564.00	88.33%	$1,112,100.00	88.11%		15.75%
Federal	$342,379.48	71.65%	$223,752.87	100.52%	$4,686.89	124.59%	$14,898.00	33.95%	$4,886.00	114.53%	$687,845.00	109.53%	$692,099.27	82.88%		26.31%
Other		207.04%	$4,791.43	157.98%		135.63%		0.61%		0.05%		36.91%	$210.00	2.47%		0.00%
June Total	**$1,493,688.04**	**94.14%**	**$1,400,905.70**	**95.91%**	**$594,899.27**	**97.00%**	**$1,384,220.99**	**89.67%**	**$1,331,886.96**	**95.20%**	**$1,090,902.12**	**94.63%**	**$963,504.53**	**93.31%**	**$0.00**	**23.74%**
Local/County	$863,965.74	94.11%	$577,183.40	91.96%	$253,977.33	91.16%	$659,670.31	91.44%	$676,798.45	93.47%	$406,931.81	90.85%	$328,257.53	93.14%		26.72%
State	$526,569.77	104.03%	$795,801.97	104.12%	$339,195.00	107.11%	$508,033.00	102.09%	$551,800.00	101.86%	$645,960.00	100.08%	$635,247.00	98.04%		15.75%
Federal	$102,986.09	75.36%	$27,920.33	102.08%	$1,600.00	124.68%	$216,517.68	45.66%	$103,133.26	121.17%	$38,010.31	111.61%	$0.00	82.88%		26.31%
Other	$166.44	208.70%	$0.00	157.98%	$126.94	136.90%		0.61%	$155.25	0.08%		36.91%	$0.00	2.47%		0.00%
July Total	**$229,587.05**	**95.24%**	**$179,037.44**	**96.79%**	**$73,390.13**	**97.36%**	**$732,262.67**	**93.09%**	**$368,265.57**	**96.88%**	**$201,530.27**	**95.50%**	**$305,222.42**	**94.58%**	**$0.00**	**23.74%**
Local/County	$103,610.47	94.91%	$135,494.63	92.97%	$17,969.13	91.29%	$216,886.67	92.87%	$216,245.57	94.93%	$192,530.27	92.06%	$170,352.17	94.28%		26.72%
State	$0.00	104.03%	$0.00	104.12%	$0.00	107.11%	$102,387.00	104.37%	$152,020.00	104.85%	$0.00	100.08%	$104,169.00	99.67%		15.75%
Federal	$119,497.83	79.66%	$15,039.00	102.93%	$55,421.00	128.00%	$412,989.00	67.99%	$0.00	121.17%	$9,000.00	112.10%	$30,701.25	84.07%		26.31%
Other	$6,478.75	273.49%	$28,503.81	443.02%		136.90%		0.61%		0.08%	$0.00	36.91%	$0.00	2.47%		0.00%
August Total	**$1,249,431.71**	**101.23%**	**$314,415.70**	**98.34%**	**$1,434,937.34**	**104.52%**	**$912,684.24**	**97.34%**	**$877,724.29**	**100.88%**	**$1,164,008.47**	**100.50%**	**$341,967.99**	**96.00%**	**$0.00**	**23.74%**
Local/County	$830,622.55	101.31%	$130,881.70	93.94%	$880,456.63	97.33%	$762,004.02	97.92%	$831,731.44	100.55%	$964,592.79	98.10%	$332,211.13	96.48%		26.72%
State	$56,784.53	105.14%		104.12%	$123,161.60	110.35%	$0.00	104.37%	$0.00	104.85%	$0.00	100.08%	$9,756.86	99.82%		15.75%
Federal	$283,118.59	89.84%	$183,534.00	113.20%	$431,319.11	153.83%	$146,946.22	75.93%	$44,252.85	124.02%	$199,415.68	123.03%		84.07%		26.31%
Other	$78,906.04	1062.55%		443.02%		136.90%	$3,734.00	37.95%	$1,740.00	0.42%	$0.00	36.91%		2.47%		0.00%
Total Received	**$21,111,160.17**	**101.23%**	**$19,971,727.51**	**98.34%**	**$20,960,949.01**	**104.52%**	**$20,869,291.30**	**97.34%**	**$22,131,118.58**	**100.88%**	**$23,401,641.25**	**100.50%**	**$23,075,202.36**	**96.00%**	**$5,706,970.49**	**23.74%**
Total Budgeted	**$20,854,313.00**		**$20,309,772.00**		**$20,055,234.00**		**$21,438,519.00**		**$21,938,519.00**		**$23,286,065.00**		**$24,036,065.00**		**$24,036,065.00**	
Local/County Budgeted	$12,967,000.00		$13,464,451.00		$14,580,040.00		$15,096,341.00		$14,784,334.00		$15,951,065.00		$15,051,065.00		$15,051,065.00	
State Budgeted	$5,107,423.00		$5,048,400.00		$3,795,194.00		$4,482,678.00		$5,090,531.00		$5,500,000.00		$6,400,000.00		$6,400,000.00	
Federal Budgeted	$2,779,889.00		$1,786,921.00		$1,670,000.00		$1,849,500.00		$1,552,500.00		$1,825,000.00		$2,575,000.00		$2,575,000.00	
Others Budgeted	$10,000.00		$10,000.00		$10,000.00		$10,000.00		$511,154.00		$10,000.00		$10,000.00		$10,000.00	
Over/Under	**256,847.17**	**1.23%**	**(338,044.49)**	**-1.66%**	**905,715.01**	**4.52%**	**(569,227.70)**	**-2.66%**	**192,599.58**	**0.88%**	**115,576.25**	**0.50%**	**(960,862.64)**	**-4.00%**	**(18,329,094.51)**	**-76.26%**

EXPENDITURE REPORT	2015-16	%	2016-17	%	2017-18	%	2018-19	%	2019-20	%	2020-21	%	2021-22	%	2022-23	%
September Total	**$1,546,839.29**	**7.73%**	**$1,539,984.51**	**7.57%**	**$1,543,208.42**	**7.56%**	**$1,682,014.98**	**7.85%**	**$1,776,080.23**	**8.10%**	**$1,912,853.42**	**8.21%**	**$1,973,201.98**	**8.21%**	**$2,104,391.32**	**8.76%**
Payroll and Benefits	$1,254,278.80	7.56%	$1,406,961.65	8.15%	$1,463,973.67	8.48%	$1,477,573.31	8.23%	$1,552,280.21	8.90%	$1,613,967.73	9.16%	$1,689,751.20	8.78%	$1,735,304.53	8.94%
Accounts Payable	$292,560.49	8.60%	$133,022.86	4.31%	$79,234.75	2.53%	$204,441.67	5.87%	$223,800.02	4.97%	$298,885.69	5.27%	$283,450.78	6.09%	$369,086.79	8.24%
October Total	**$1,643,562.29**	**15.95%**	**$1,672,110.74**	**15.78%**	**$1,769,382.25**	**16.24%**	**$1,798,070.83**	**16.23%**	**$1,750,705.33**	**16.08%**	**$1,812,215.99**	**16.00%**	**$1,891,424.87**	**16.08%**	**$1,969,077.53**	**16.95%**
Payroll and Benefits	$1,308,199.96	15.44%	$1,373,032.01	16.10%	$1,411,494.27	16.66%	$1,418,571.45	16.13%	$1,485,990.30	17.42%	$1,544,950.35	17.94%	$1,633,574.32	17.28%	$1,695,251.65	17.67%
Accounts Payable	$335,362.33	18.47%	$299,078.73	14.00%	$357,887.98	13.93%	$379,499.38	16.76%	$264,715.03	10.85%	$267,265.64	9.98%	$257,850.55	11.63%	$273,825.88	14.36%
November Total	**$1,538,076.50**	**23.64%**	**$1,797,062.78**	**24.61%**	**$1,691,421.13**	**24.53%**	**$1,880,881.44**	**25.01%**	**$1,964,465.29**	**25.03%**	**$2,112,287.67**	**25.07%**	**$2,040,049.21**	**24.57%**	**$0.00**	**16.95%**
Payroll and Benefits	$1,306,456.33	23.31%	$1,357,595.11	23.97%	$1,408,770.79	24.82%	$1,450,737.77	24.21%	$1,513,333.46	26.10%	$1,535,593.64	26.66%	$1,624,634.93	25.72%		17.67%
Accounts Payable	$231,620.17	25.28%	$439,467.67	28.23%	$282,650.34	22.94%	$430,143.67	29.11%	$451,131.83	20.87%	$576,694.03	20.14%	$415,414.28	20.55%		14.36%
December Total	**$1,503,918.41**	**31.16%**	**$1,573,314.08**	**32.34%**	**$1,587,829.31**	**32.31%**	**$1,690,389.95**	**32.89%**	**$1,750,121.38**	**33.01%**	**$1,777,214.42**	**32.70%**	**$1,999,317.48**	**32.88%**	**$0.00**	**16.95%**
Payroll and Benefits	$1,293,460.90	31.10%	$1,352,358.36	31.80%	$1,411,764.26	32.99%	$1,453,747.63	32.31%	$1,493,938.48	34.67%	$1,539,049.71	35.40%	$1,633,336.28	34.21%		17.67%
Accounts Payable	$210,457.51	31.47%	$220,955.72	35.39%	$176,065.05	28.56%	$236,642.32	35.90%	$256,182.90	26.56%	$238,164.71	24.33%	$365,981.20	28.41%		14.36%
January total	**$1,478,112.93**	**38.55%**	**$1,575,058.75**	**40.08%**	**$1,633,516.52**	**40.32%**	**$1,704,823.80**	**40.84%**	**$1,853,600.58**	**41.46%**	**$1,756,679.25**	**40.24%**	**$2,029,387.73**	**41.33%**	**$0.00**	**16.95%**
Payroll and Benefits	$1,298,596.35	38.92%	$1,388,499.67	39.84%	$1,438,173.00	41.32%	$1,477,790.55	40.54%	$1,535,612.56	43.48%	$1,577,529.06	44.35%	$1,659,744.67	42.84%		17.67%
Accounts Payable	$179,516.58	36.75%	$186,559.08	41.43%	$195,343.52	34.78%	$227,033.25	42.41%	$317,988.02	33.62%	$179,150.19	27.49%	$369,643.06	36.35%		14.36%
February Total	**$1,526,340.07**	**46.18%**	**$1,596,272.75**	**47.93%**	**$1,649,623.40**	**48.40%**	**$1,725,930.50**	**48.89%**	**$1,704,430.45**	**49.23%**	**$1,758,843.04**	**47.80%**	**$1,861,598.25**	**49.07%**	**$0.00**	**16.95%**
Payroll and Benefits	$1,291,244.15	46.70%	$1,349,013.62	47.66%	$1,391,119.52	49.38%	$1,435,662.72	48.53%	$1,500,331.65	52.08%	$1,533,400.12	53.06%	$1,617,528.31	51.25%		17.67%
Accounts Payable	$235,095.92	43.67%	$247,259.13	49.44%	$258,503.88	43.02%	$290,267.78	50.74%	$204,098.80	38.16%	$225,442.92	31.46%	$244,069.94	41.59%		14.36%
March total	**$1,604,907.73**	**54.21%**	**$1,628,284.06**	**55.93%**	**$1,643,416.11**	**56.46%**	**$1,701,819.92**	**56.83%**	**$1,753,060.01**	**57.22%**	**$1,996,937.55**	**56.37%**	**$1,927,465.19**	**57.09%**	**$0.00**	**16.95%**
Payroll and Benefits	$1,333,219.78	54.73%	$1,385,812.13	55.68%	$1,420,120.87	57.61%	$1,443,608.06	56.58%	$1,518,851.10	60.79%	$1,567,073.03	61.96%	$1,643,021.04	59.79%		17.67%
Accounts Payable	$271,687.95	51.66%	$242,471.93	57.30%	$223,295.24	50.14%	$258,211.86	58.16%	$234,208.91	43.36%	$429,864.52	39.04%	$284,444.15	47.70%		14.36%
April Total	**$1,393,336.22**	**61.18%**	**$1,605,283.97**	**63.82%**	**$1,595,748.63**	**64.28%**	**$1,644,321.37**	**64.50%**	**$1,719,549.38**	**65.05%**	**$1,782,401.82**	**64.03%**	**$1,861,537.64**	**64.84%**	**$0.00**	**16.95%**
Payroll and Benefits	$1,295,557.89	62.54%	$1,349,987.19	63.50%	$1,392,441.45	65.67%	$1,416,457.92	64.46%	$1,465,501.95	69.20%	$1,551,494.35	70.77%	$1,625,219.03	68.24%		17.67%
Accounts Payable	$97,778.33	54.53%	$255,296.78	65.57%	$203,307.18	56.62%	$227,863.45	64.70%	$254,047.43	49.00%	$230,907.47	43.11%	$236,318.61	52.78%		14.36%
May Total	**$1,590,118.89**	**69.13%**	**$1,772,744.18**	**72.53%**	**$1,920,226.07**	**73.69%**	**$1,907,569.73**	**73.40%**	**$1,780,342.83**	**73.17%**	**$1,947,895.58**	**72.39%**	**$2,088,419.36**	**73.52%**	**$0.00**	**16.95%**
Payroll and Benefits	$1,288,718.16	70.30%	$1,328,667.38	71.20%	$1,403,191.42	73.80%	$1,434,293.62	72.45%	$1,447,628.60	77.50%	$1,546,711.69	79.55%	$1,607,578.01	76.60%		17.67%
Accounts Payable	$301,400.73	63.40%	$444,076.80	79.95%	$517,034.65	73.10%	$473,276.11	78.28%	$332,714.23	56.39%	$401,183.89	50.18%	$480,841.35	63.10%		14.36%
June Total	**$1,905,598.30**	**78.65%**	**$1,913,859.70**	**81.93%**	**$1,934,814.67**	**83.18%**	**$2,007,087.28**	**82.76%**	**$1,956,589.81**	**82.09%**	**$2,113,652.77**	**81.47%**	**$2,072,171.94**	**82.15%**	**$0.00**	**16.95%**
Payroll and Benefits	$1,310,032.08	78.19%	$1,363,166.89	79.10%	$1,410,864.62	81.97%	$1,439,871.60	80.47%	$1,472,278.74	85.94%	$1,540,498.86	88.30%	$1,624,456.97	85.05%		17.67%
Accounts Payable	$595,566.22	80.91%	$550,692.81	97.79%	$523,950.05	89.81%	$567,215.68	94.56%	$484,311.07	67.15%	$573,153.91	60.27%	$447,714.97	72.72%		14.36%
July Total	**$1,522,654.33**	**86.27%**	**$1,670,132.49**	**90.14%**	**$1,664,126.84**	**91.34%**	**$1,810,156.40**	**91.21%**	**$1,724,746.83**	**89.95%**	**$2,162,325.35**	**90.76%**	**$2,193,971.88**	**91.27%**	**$0.00**	**16.95%**
Payroll and Benefits	$1,306,272.91	86.06%	$1,366,690.15	87.01%	$1,397,327.62	90.07%	$1,433,090.84	88.45%	$1,498,573.49	94.54%	$1,533,144.58	97.01%	$1,606,026.37	93.40%		17.67%
Accounts Payable	$216,381.42	87.28%	$303,442.34	107.62%	$266,799.22	98.31%	$377,065.56	105.38%	$226,173.34	72.18%	$629,180.77	71.36%	$587,945.51	85.35%		14.36%
August Total	**$2,255,212.34**	**97.54%**	**$1,643,692.26**	**98.22%**	**$1,763,664.53**	**99.98%**	**$1,869,245.30**	**99.92%**	**$2,197,232.90**	**99.97%**	**$2,139,914.59**	**99.94%**	**$2,088,033.79**	**99.96%**	**$0.00**	**16.95%**
Payroll and Benefits	$1,327,324.79	94.06%	$1,335,378.74	94.75%	$1,398,339.51	98.17%	$1,423,449.07	96.38%	$1,457,211.83	102.90%	$1,552,440.74	105.82%	$1,551,642.28	101.46%		17.67%
Accounts Payable	$927,887.55	114.57%	$308,313.52	117.61%	$365,325.02	109.96%	$445,796.23	118.18%	$740,021.07	88.61%	$587,473.85	81.71%	$536,391.51	96.87%		14.36%
Total Expended	**$19,508,677.30**	**97.54%**	**$19,987,800.27**	**98.22%**	**$20,396,977.88**	**99.98%**	**$21,422,311.50**	**99.92%**	**$21,930,925.02**	**99.97%**	**$23,273,221.45**	**99.94%**	**$24,026,579.32**	**99.96%**	**$4,073,468.85**	**16.95%**
Total Budgeted	**$19,999,791.00**		**$20,350,895.00**		**$20,400,895.00**		**$21,438,519.00**		**$21,938,519.00**		**$23,286,065.00**		**$24,036,065.00**		**$24,036,065.00**	
Payroll and Benefits	$16,599,826.53		$17,263,819.59		$17,263,819.59		$17,954,372.37		$17,436,457.79		$17,610,822.36		$19,235,186.94		$19,413,038.81	
Accounts Payable	$3,399,964.47		$3,087,075.41		$3,137,075.41		$3,484,146.63		$4,502,061.21		$5,675,242.64		$4,655,878.06		$4,478,026.19	
Over/Under	**(491,113.70)**	**2.46%**	**(363,094.73)**	**1.78%**	**(3,917.12)**	**0.02%**	**(16,207.50)**	**0.08%**	**(7,593.98)**	**0.03%**	**(12,843.55)**	**0.06%**	**(9,485.68)**	**0.04%**	**(19,962,596.15)**	**83.05%**

2022-2023 School Year

01	General Fund	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	SPED Expenditures	1,177,285.00	198,314.63	242,947.36											441,261.99	736,023.01	37.48%
	Non-SPED Expenditures	22,858,780.00	1,906,076.69	1,726,130.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,632,206.86	19,226,573.14	15.89%
	Total Expenditures	24,036,065.00	2,104,391.32	1,969,077.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,073,468.85	19,962,596.15	16.95%
	Total Receipts	24,036,065.00	3,704,665.73	2,002,304.76	0.00	0.00	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,706,970.73	18,329,094.27	23.74%
	Monthly Inter-Fund Loan	0.00															
	Cash Balance	**1,463,175.98**	**3,063,450.39**	**3,096,677.62**	**3,096,677.62**	**3,096,677.62**	**3,096,677.86**	**3,096,677.86**	**3,096,677.86**	**3,096,677.86**	**3,096,677.86**	**3,096,677.86**	**3,096,677.86**	**3,096,677.86**			
02	**Depreciation Fund**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	850,000.00	0.00	12,400.00											12,400.00	837,600.00	1.46%
	Receipts	600,000.00	44.51	62.11											106.62	599,893.38	0.02%
	Loan to General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Outstanding		
	Loan Repayment from GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Cash Balance	**317,708.00**	**317,752.51**	**305,414.62**	**305,414.62**	**305,414.62**	**305,414.62**	**305,414.62**	**305,414.62**	**305,414.62**	**305,414.62**	**305,414.62**	**305,414.62**	**305,414.62**			
03	**Employee Benefit**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	145,560.00	16,079.72	6,312.28											22,392.00	123,168.00	15.38%
	Receipts	145,560.00	35,886.02	6,184.02											42,070.04	103,489.96	28.90%
	Cash Balance	**90,911.85**	**110,718.15**	**110,589.89**	**110,589.89**	**110,589.89**	**110,589.89**	**110,589.89**	**110,589.89**	**110,589.89**	**110,589.89**	**110,589.89**	**110,589.89**	**110,589.89**			
09	**QCPUF**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	4,860,000.00	0.00	0.00											0.00	4,860,000.00	0.00%
	Receipts	400,000.00	101,711.58	152,955.10											254,666.68	145,333.32	63.67%
	Loan to BLDG Fund	(1,000,000.00)	(100,000.00)												Outstanding		
	Loan Payment from BLDG Fund														(1,100,000.00)		
	Cash Balance	**3,713,856.73**	**3,715,568.31**	**3,868,523.41**	**3,868,523.41**	**3,868,523.41**	**3,868,523.41**	**3,868,523.41**	**3,868,523.41**	**3,868,523.41**	**3,868,523.41**	**3,868,523.41**	**3,868,523.41**	**3,868,523.41**			
05	**Activities**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	600,000.00	58,465.59	61,311.78											119,777.37	480,222.63	19.96%
	Receipts	600,000.00	47,416.18	45,295.85											92,712.03	507,287.97	15.45%
	Cash Balance	**579,320.10**	**568,270.69**	**552,254.76**	**552,254.76**	**552,254.76**	**552,254.76**	**552,254.76**	**552,254.76**	**552,254.76**	**552,254.76**	**552,254.76**	**552,254.76**	**552,254.76**			
06	**School Lunch**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	1,700,000.00	135,227.49	170,905.53											306,133.02	1,393,866.98	18.01%
	Receipts	1,700,000.00	103,249.37	141,212.81											244,462.18	1,455,537.82	14.38%
	Cash Balance	**528,169.53**	**496,191.41**	**466,498.69**	**466,498.69**	**466,498.69**	**466,498.69**	**466,498.69**	**466,498.69**	**466,498.69**	**466,498.69**	**466,498.69**	**466,498.69**	**466,498.69**			
07	**Bond**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	2,000,000.00	0.00	0.00											0.00	2,000,000.00	0.00%
	Receipts	2,000,000.00	207,457.82	106,401.70											313,859.52	1,686,140.48	15.69%
	Cash Balance	**596,829.49**	**804,287.31**	**910,689.01**	**910,689.01**	**910,689.01**	**910,689.01**	**910,689.01**	**910,689.01**	**910,689.01**	**910,689.01**	**910,689.01**	**910,689.01**	**910,689.01**			
08	**Special Building**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	1,100,000.00	142,884.00	226,730.36											369,614.36	730,385.64	33.60%
	Receipts	1,100,000.00	205,605.45	47,766.26											253,371.71	846,628.29	23.03%
	Loan From QCPUF	100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Outstanding		
	Loan Payment To QCPUF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00		
	Cash Balance	**160,953.44**	**323,674.89**	**144,710.79**	**144,710.79**	**144,710.79**	**144,710.79**	**144,710.79**	**144,710.79**	**144,710.79**	**144,710.79**	**144,710.79**	**144,710.79**	**144,710.79**			
12	**Student Fees**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	100,000.00	0.00	1,123.00											1,123.00	98,877.00	1.12%
	Receipts	30,000.00	6,796.00	565.00											7,361.00	22,639.00	24.54%
	Cash Balance	**79,377.52**	**86,173.52**	**85,615.52**	**85,615.52**	**85,615.52**	**85,615.52**	**85,615.52**	**85,615.52**	**85,615.52**	**85,615.52**	**85,615.52**	**85,615.52**	**85,615.52**			
10	**Cooperative Fund**	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Expenditures	175,000.00	10,161.41	10,429.96											20,591.37	154,408.63	11.77%
	Receipts	175,000.00	4,856.77	9,402.13											14,258.90	160,741.10	8.15%
	Cash Balance	**18,714.61**	**13,409.97**	**12,382.14**	**12,382.14**	**12,382.14**	**12,382.14**	**12,382.14**	**12,382.14**	**12,382.14**	**12,382.14**	**12,382.14**	**12,382.14**	**12,382.14**			
	Cash Balance	**Budgeted/Beginning**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**Year to Date**	**Balance**	**% Spent/Rec**
	Cash Balance	**7,549,017.25**	**9,499,497.15**	**9,553,356.45**	**9,553,356.45**	**9,553,356.45**	**9,553,356.69**	**9,553,356.69**	**9,553,356.69**	**9,553,356.69**	**9,553,356.69**	**9,553,356.69**	**9,553,356.69**	**9,553,356.69**			

2021-22 School Year (Amended)

01	General Fund	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	SPED Expenditures	1,177,285.00	174,782.53	237,046.42	265,528.75	287,258.75	274,939.62	242,763.23	266,321.06	259,125.97	$260,539.37	258,341.31	255,636.77	125,226.26	2,907,510.04	(1,730,225.04)	246.97%
	Non-SPED Expenditures	22,858,780.00	1,798,419.45	1,654,378.45	1,773,258.34	1,713,320.85	1,754,448.11	1,618,835.02	1,661,144.13	1,602,411.67	1,827,879.99	1,813,830.63	1,938,335.11	1,962,807.53	21,119,069.28	1,739,710.72	92.39%
	Total Expenditures	24,036,065.00	1,973,201.98	1,891,424.87	2,038,787.09	2,000,579.60	2,029,387.73	1,861,598.25	1,927,465.19	1,861,537.64	2,088,419.36	2,072,171.94	2,193,971.88	2,088,033.79	24,026,579.32	9,485.68	99.96%
	Total Receipts	24,036,065.00	4,088,783.55	1,309,149.75	778,844.35	1,008,598.43	2,153,615.69	1,592,725.02	1,997,986.68	2,185,388.94	6,349,415.01	963,504.53	305,222.42	341,967.99	23,075,202.36	960,862.64	96.00%
	Monthly Inter-Fund Loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	Cash Balance	**2,414,552.94**	**4,530,134.51**	**3,947,859.39**	**2,687,916.65**	**1,695,935.48**	**1,820,163.44**	**1,551,290.21**	**1,621,811.70**	**1,945,663.00**	**6,206,658.65**	**5,097,991.24**	**3,209,241.78**	**1,463,175.98**			

02	Depreciation Fund	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	850,000.00	13,808.92	0.00	0.00	6,000.00	0.00	0.00	6,000.00	0.00	28,900.00	19,805.00	0.00	0.00	74,513.92	775,486.08	8.77%
	Receipts	600,000.00	18.37	15.20	49.76	16.00	15.49	45.90	15.25	13.78	35.54	9.56	10.60	150,037.02	150,282.47	449,717.53	25.05%
	Loan to General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Outstanding		
	Loan Repayment from GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Cash Balance	**241,939.45**	**228,148.90**	**228,164.10**	**228,213.86**	**222,229.86**	**222,245.35**	**222,291.25**	**216,306.50**	**216,320.28**	**187,455.82**	**167,660.38**	**167,670.98**	**317,708.00**			

03	Employee Benefit	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	145,560.00	13,411.44	8,399.64	13,407.67	7,589.79	5,751.03	8,740.26	9,361.13	6,985.99	10,449.32	10,735.13	4,839.54	10,648.52	110,319.46	35,240.54	75.79%
	Receipts	145,560.00	31,361.19	8,028.19	8,038.55	8,028.19	7,799.06	7,809.28	7,799.06	7,798.92	7,809.09	7,798.92	7,799.06	7,809.30	117,878.81	27,681.19	80.98%
	Cash Balance	**83,352.50**	**101,302.25**	**100,930.80**	**95,561.68**	**96,000.08**	**98,048.11**	**97,117.13**	**95,555.06**	**96,367.99**	**93,727.76**	**90,791.55**	**93,751.07**	**90,911.85**			

09	QCPUF	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	4,860,000.00	0.00	0.00	0.00	144,710.00	0.00	304,568.00	0.00	0.00	0.00	419,210.00	0.00	0.00	868,488.00	3,991,512.00	17.87%
	Receipts	400,000.00	120,671.29	123,050.77	3,919.32	8,676.75	41,280.59	19,306.28	26,576.00	41,392.98	130,079.68	121,201.26	4,487.86	10,106.28	650,749.06	(250,749.06)	162.69%
	Cash Balance	**3,931,595.67**	**4,052,266.96**	**4,175,317.73**	**4,179,237.05**	**4,043,203.80**	**4,084,484.39**	**3,799,222.67**	**3,825,798.67**	**3,867,191.65**	**3,997,271.33**	**3,699,262.59**	**3,703,750.45**	**3,713,856.73**			

05	Activities	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	600,000.00	33,079.62	40,895.96	26,337.17	30,823.79	63,539.49	22,326.29	38,765.18	32,836.09	79,972.79	33,908.95	31,926.69	31,048.48	465,460.50	134,539.50	77.58%
	Receipts	600,000.00	48,139.43	28,262.89	91,198.33	29,832.17	30,518.41	24,530.38	30,991.55	52,409.29	48,647.84	35,451.98	9,391.04	63,561.63	492,934.94	107,065.06	82.16%
	Cash Balance	**551,845.66**	**566,905.47**	**554,272.40**	**619,133.56**	**618,141.94**	**585,120.86**	**587,324.95**	**579,551.32**	**599,124.52**	**567,799.57**	**569,342.60**	**546,806.95**	**579,320.10**			

06	School Lunch	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	1,700,000.00	118,392.72	148,046.35	115,848.90	125,375.60	110,980.49	131,859.90	133,672.21	132,431.99	136,323.40	94,627.95	68,267.84	45,593.50	1,361,420.85	338,579.15	80.08%
	Receipts	1,700,000.00	4,650.98	267,593.08	131,926.01	154,434.50	103,936.87	160,320.76	153,803.52	200,070.37	154,568.68	116,000.96	15,036.28	19,867.29	1,482,209.30	217,790.70	87.19%
	Cash Balance	**407,381.08**	**293,639.34**	**413,186.07**	**429,263.18**	**458,322.08**	**451,278.46**	**479,739.32**	**499,870.63**	**567,509.01**	**585,754.29**	**607,127.30**	**553,895.74**	**528,169.53**			

07	Bond	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	1,750,000.00	0.00	0.00	0.00	1,026,601.50	0.00	0.00	0.00	0.00	0.00	174,285.25	0.00	25,000.00	1,225,886.75	524,113.25	70.05%
	Receipts	1,750,000.00	266,733.80	22,831.00	7,971.72	47,555.72	112,772.89	52,350.61	72,960.78	114,262.90	361,459.79	20,525.28	8,200.41	21,706.06	1,109,330.96	640,669.04	63.39%
	Cash Balance	**713,385.28**	**980,119.08**	**1,002,950.08**	**1,010,921.80**	**31,876.02**	**144,648.91**	**196,999.52**	**269,960.30**	**384,223.20**	**745,682.99**	**591,923.02**	**600,123.43**	**596,829.49**			

08	Special Building	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	1,060,000.00	0.00	0.00	500.00	0.00	0.00	133,930.08	48,651.19	73,218.80	149,660.97	263,946.00	2,527.36	189,591.58	862,025.98	197,974.02	81.32%
	Receipts	1,000,000.00	(4.43)	1.52	(42.64)	8,949.09	48,392.30	322,759.24	32,432.43	50,962.09	162,199.23	309,111.32	3,731.97	9,801.42	948,293.54	51,706.46	94.83%
	Loan Balance to Gen. Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Outstanding		
	Loan Repayment from GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Cash Balance	**74,685.88**	**74,681.45**	**74,682.97**	**74,140.33**	**83,089.42**	**131,481.72**	**320,310.88**	**304,092.12**	**281,835.41**	**294,373.67**	**339,538.99**	**340,743.60**	**160,953.44**			

12	Student Fees	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	100,000.00	506.00	328.00	775.00	1,222.00	984.00	1,063.00	358.00	2,219.50	915.00	1,962.90	1,878.00	0.00	12,211.40	87,788.60	12.21%
	Receipts	30,000.00	4,312.00	2,177.00	1,012.00	1,401.12	412.00	1,320.00	100.00	2,230.10	2,921.00	0.00	0.00	10,539.00	26,424.22	3,575.78	88.08%
	Cash Balance	**65,164.70**	**68,970.70**	**70,819.70**	**71,056.70**	**71,235.82**	**70,663.82**	**70,920.82**	**70,662.82**	**70,673.42**	**72,679.42**	**70,716.52**	**68,838.52**	**79,377.52**			

10	Cooperative Fund	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Expenditures	175,000.00	4,897.05	12,503.11	12,503.11	12,503.11	11,340.12	11,340.11	11,340.12	11,340.10	11,340.12	11,340.10	11,340.12	11,340.10	133,127.27	41,872.73	76.07%
	Receipts	175,000.00	7,628.69	21,797.45	7,628.69	12,485.46	17,342.23	7,628.69	4,856.77	20,114.15	4,856.77	15,257.38	22,199.00	7,915.53	149,710.81	25,289.19	85.55%
	Cash Balance	**2,131.07**	**4,862.71**	**14,157.05**	**9,282.63**	**9,264.98**	**15,267.09**	**11,555.67**	**5,072.32**	**13,846.37**	**7,363.02**	**11,280.30**	**22,139.18**	**18,714.61**			

	Cash Balance	Budgeted/Beginning	September	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Balance	% Spent/Rec
	Cash Balance	**8,486,034.23**	**10,901,031.37**	**10,582,340.29**	**9,404,727.44**	**7,329,299.48**	**7,623,402.15**	**7,336,772.42**	**7,488,681.44**	**8,042,754.85**	**12,758,766.52**	**11,245,634.49**	**9,306,961.70**	**7,549,017.25**			

204.12 - PUBLIC COMMENT IN BOARD MEETINGS

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

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

It is helpful if citizens wishing to address the board on a certain agenda item will notify the superintendent prior to the board meeting. Citizens wishing to present petitions to the board relating to that item may do so at this time. However, the board will only receive the petitions and will not act upon them or their contents.

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

Any written or printed materials to be circulated for a meeting of the school board must be submitted to the superintendent by the Wednesday preceding a Monday night meeting.

Adding such information to the agenda packet will be at the discretion of the superintendent after consultation with the board president.

Legal Reference: Nebraska Statute 84-1408 to 1414

Cross Reference: 201.07 Board Member Liability

403.05 Public Complaints about Employees

Approved _____ Reviewed _____ Revised _____

204.12R1 - PUBLIC PARTICIPATION GUIDELINES

INTRODUCTION: The Board of Education Meeting is a public meeting for the purpose of enacting Board business that is necessary for the governance of the school. The Board recognizes the need and encourages public participation at these meetings. To insure an orderly manner, the Board shall make and enforce reasonable rules regarding the conduct of persons in attendance. The Board has the authority to:

- Enforce a speaking restriction.
- Request groups of speakers addressing the same issue and viewpoint to appoint a representative number of speakers.
- Terminate speech that becomes offensive or inappropriate. It is not appropriate to address issues concerning student or staff personnel. Concerns about individuals should be brought to the attention of the Superintendent or another Board member.

PROCEDURE:

1. If possible, the individual wishing to speak is asked to inform the President of the Board or the Superintendent of his/her desire to address the Board. The President will then call that person at the appropriate time during "Open Forum/Citizens Requests" or "Audience Comments on the Action and Discuss/on Items".

OR

1. The individual will stand or raise his/her hand, and ask to be recognized by the President of the Board. An individual speaking without being recognized by the President will be declared out of order.

2. Once recognized, each individual should approach the speaker's table to address the Board, state his/her name and topic. Comments from the audience will not be recognized.

3. Each speaker shall be limited to five minutes. The Board of Education may extend the five-minute time limit if a majority of the Board approves to extend the time for a specific speaker. The Board will take no action, but items may be referred to the Superintendent or committee for study.

Reviewed _____ Revised _____

Student Council Board Report
November 2022

I. Culture Club went on a field trip to the Latino Museum in South Omaha (photo below)
II. Science and Math Club hosted an ice cream social last Monday - SCHS alum Megan (Kehrli) Novak spoke to the club about her career in pharmacy. The club will go to UNO's campus on December 14th and visit the colleges of Food Science and Biochemistry.
III. Senior Banners are being printed and hung in the new gym.
IV. Winter sports practice started on November 7th
V. FCCLA hosted the Mural reveal on November 5th - At least 50 people were present at the mural reveal!
VI. Counseling Department is hosting a drawing - If you apply to 3 colleges, apply for scholarships, or financial aid - seniors will get a raffle ticket with a chance to win laptop, ipad or airpods - February 2nd is the last day to enter.
VII. Ag Leadership class will be attending a Leadership Conference at Concordia.
VIII. Plant Science prepared the landscaping for the winter at all of the buildings
IX. NHS used concession money from the volleyball game to donate to local families affected by cancer. $583.66



National FFA Convention 2022

By: The Schuyler FFA Chapter

Day 1

Eastbound and down, loaded up and truckin

- We started the early morning off by having a sparkler send off put on by the parents.
- After we left Schuyler, we took off to Waterloo Iowa.



We toured the John Deere Factory in Waterloo, Iowa.

Buffalo Ranch

- Also in Waterloo, we toured a buffalo ranch. Most of us had never seen buffalo.









Meanwhile, back at the ranch…

Day 2

National Convention!

- We went to the Indianapolis Convention center for National Convention. Here we talked to different colleges, many different career booths, as well as the hall of states.

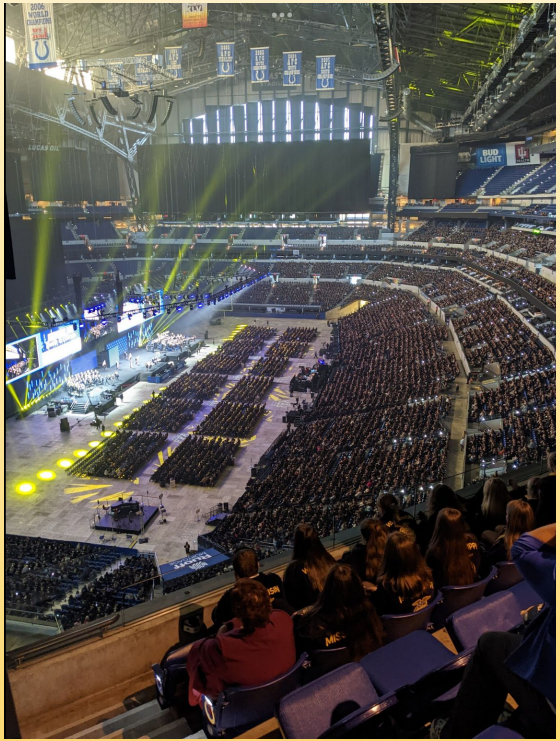


Mr. Moomey became a professional horse jockey today!

Day 3

National Convention part 2!

- We all woke up nice and early to attend a Session. In the session a speaker talked about how to overcome challenges to become a great leader.
- After session, we all took off. Some of us went to more sessions while some of us went shopping at the FFA Mall.





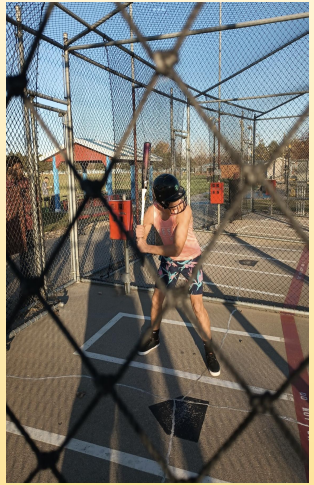
Sea of blue jackets

After a long day….

- We decided to have a fun night out. We went to a family fun center and got to breathe in fresh air. All of us would agree it was nice to be outside instead of in a crowded building all day.













A breath of fresh air

Day 4

A step back in Time

- We toured an Amish Community in Davenport, Iowa. Here we saw how they lived without electricity. We went to the bakery, grocery store, and the horse mercantile.



At the Amish community we found….

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

ANNUAL FINANCIAL STATEMENTS
AND ACCOMPANYING
INDEPENDENT AUDITOR'S REPORTS

AUGUST 31, 2022

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INDEPENDENT AUDITOR'S REPORT

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

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, each major fund, and the blended component unit of the District, as of August 31, 2022, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

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 Standard,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Schuyler Community Schools, District No. 123, Schuyler, Nebraska and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter-Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, 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.

Responsibilities of Management 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 Note 1, and for 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.

In preparing the financial statements, management is required to evaluate whether conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve

months beyond the financial statement date, including any currently know information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Schuyler Community Schools, District No. 123, Schuyler, Nebraska's basic financial statements. The combining fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included with the basic financial statements. The other information comprises the budgetary comparison schedules but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or provide any assurance on them.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2022, 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 solely 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 effectiveness of Schuyler Community Schools, District No. 123, Schuyler, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Schuyler Community Schools, District No. 123, Schuyler, Nebraska's internal control over financial reporting and compliance.

Pekny + Associates, CPA's, PC

Pekny & Associates, CPA's, PC
November 3, 2022

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

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2022

	Governmental Activities	Total Activities
ASSETS		
Cash and cash equivalents	$ 7,574,010	$ 7,574,010
Cash with county treasurers	2,999,435	2,999,435
Investments	14,938,031	14,938,031
Total Assets	$ 25,511,476	$ 25,511,476
NET POSITION		
Restricted	$ 20,417,215	$ 20,417,215
Unrestricted	5,094,261	5,094,261
Total Net Position	$ 25,511,476	$ 25,511,476

See Accompanying Auditor's Report and Notes to Financial Statements

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

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2022

		Program cash receipts			Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Regular instruction	$ 9,533,614	$ 26,424	$ 13,713	$ -	$ (9,493,477)
Limited english proficiency programs	844,967	-	-	-	(844,967)
Poverty programs	1,134,743	-	-	-	(1,134,743)
Early childhood educational programs	520,773	-	373,527	-	(147,246)
Special education instructional programs	2,094,021	-	891,443	-	(1,202,578)
Summer school	19,366	-	-	-	(19,366)
Support services - student	1,194,573	-	-	-	(1,194,573)
Support services - instruction	964,755	-	-	-	(964,755)
Support services - board of education	49,726	-	-	-	(49,726)
Support services - executive administration	362,628	-	-	-	(362,628)
Support services - district legal service	16,169	-	-	-	(16,169)
Support services - office of the principal	1,094,677	-	-	-	(1,094,677)
Support services - school administration	172,877	-	-	-	(172,877)
Central services - fiscal services	257,164	-	-	-	(257,164)
Central services - purchasing	51,872	-	-	-	(51,872)
Central services - personnel services	6,072	-	-	-	(6,072)
Operation and maintenance of buildings	2,515,044	-	-	-	(2,515,044)
Student transportation	169,213	-	-	-	(169,213)
Student transportation - SPED	5,867	-	4,049	-	(1,818)
Community services	70,893	-	-	-	(70,893)
Categorical grants from corporations	50,132	-	-	47,372	(2,760)
State categorical programs	349,994	-	-	-	(349,994)
Facilities acquisition & construction	993,205	-	-	-	(993,205)
Federal programs	3,844,591	-	3,836,636	-	(7,955)
Debt services / bond Fees	1,360	-	-	-	(1,360)
Redemption of principal	840,000	-	-	-	(840,000)
Interest	1,154,847	-	-	-	(1,154,847)
County fines	-	135,948	-	-	135,948
School activities	465,461	-	-	-	(465,461)
School nutrition	-	35,341	-	-	35,341
Total governmental activities	$ 28,778,604	$ 197,713	$ 5,119,368	$ 47,372	(23,414,151)
General receipts:					
Taxes					16,080,101
Local receipts					647,299
Restricted interest					34,275
Unrestricted interest					7,887
State receipts					5,105,621
Non-revenue receipts					639
Total general receipts					21,875,822
Change in net position					(1,538,329)
Net position - beginning of year					27,049,805
Net position - end of year					$ 25,511,476

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, 2022

		Special Revenue Fund	
	General	Activities	School Nutrition
ASSETS			
Cash and cash equivalents	$ 1,890,511	$ 579,321	$ 528,170
Cash with county treasurers	2,624,429	-	-
Investments	-	-	-
Total receipts	$ 4,514,940	$ 579,321	$ 528,170
FUND BALANCES			
Restricted	$ -	$ -	$ 528,170
Commited	18,715	-	-
Assigned	408,620	579,321	-
Unassigned	4,087,605	-	-
Total Fund Balance	$ 4,514,940	$ 579,321	$ 528,170

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, 2022

Special Revenue Fund	Capital Projects Funds		Debt Service Fund	
Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	Governmental Funds
$ 79,378	$ 160,944	$ 3,738,857	$ 596,829	$ 7,574,010
-	93,085	74,471	207,450	2,999,435
-	-	-	14,938,031	14,938,031
$ 79,378	$ 254,029	$ 3,813,328	$ 15,742,310	$ 25,511,476
$ 79,378	$ 254,029	$ 3,813,328	$ 15,742,310	$ 20,417,215
-	-	-	-	18,715
-	-	-	-	987,941
-	-	-	-	4,087,605
$ 79,378	$ 254,029	$ 3,813,328	$ 15,742,310	$ 25,511,476

See Accompanying Auditor's Report and Notes to Financial Statements

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

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

FOR THE YEAR ENDED AUGUST 31, 2022

		Special Revenue Fund	
	General	Activities	School Nutrition
RECEIPTS			
Taxes	$ 14,153,636	$ -	$ -
Local receipts	202,033	492,638	35,341
Restricted Interest	-	-	-
Unrestricted Interest	7,539	297	51
County receipts	135,948	-	-
State receipts	6,388,353	-	-
Federal receipts	2,164,874	-	1,446,426
Non-revenue receipts	247	-	392
Total receipts	23,052,630	492,935	1,482,210
DISBURSEMENTS			
Regular instruction	9,533,614	-	-
Limited english proficiency programs	844,967	-	-
Poverty programs	1,134,743	-	-
Early childhood educational programs	520,773	-	-
Special education instructional programs	2,094,021	-	-
Summer school	19,366	-	-
Support services - student	1,182,362	465,461	-
Support services - instruction	964,755	-	-
Support services - board of education	49,726	-	-
Support services - executive administration	362,628	-	-
Support services - district legal service	16,169	-	-
Support services - office of the principal	1,094,677	-	-
Support services - school administration	172,877	-	-
Central services - fiscal services	257,164	-	-
Central services - purchasing	51,872	-	-
Central services - personnel services	6,072	-	-
Operation and maintenance of buildings	2,509,976	-	-
Student transportation	169,213	-	-
Student transportation - SPED	5,867	-	-
Community services	70,893	-	-
Categorical grants from corporations	50,132	-	-
State categorical programs	349,994	-	-
Facilities acquisition and construction	131,670	-	-
Federal programs	2,483,170	-	1,361,421
Debt services / bond fees	-	-	-
Redemption of bond principal	-	-	-
Interest on bonds	-	-	-
Total disbursements	24,076,701	465,461	1,361,421
Excess (deficiency) of receipts over disbursements before other financing sources/ (uses)	(1,024,071)	27,474	120,789
OTHER FINANCING SOURCES/(USES)			
Loans from other funds	-	-	-
Loans to other funds	-	-	-
Transfers from other funds	267,837	-	-
Transfers to other funds	(267,837)	-	-
Net change in fund balance	(1,024,071)	27,474	120,789
Fund balance - beginning of year	5,539,011	551,846	407,381
Fund balance - end of year	$ 4,514,940	$ 579,320	$ 528,170

See Accompanying Auditor's Report and Notes to Financial Statements

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

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

FOR THE YEAR ENDED AUGUST 31, 2022

Special Revenue Fund	Capital Projects Funds		Debt Service Fund	
Student Fee	Special Building	Qualified Capital Purpose Undertaking	Bond	Governmental Funds
$ -	$ 440,893	$ 399,463	$ 1,086,109	$ 16,080,101
26,424	-	-	-	756,436
-	536	7,758	25,981	34,275
-	-	-	-	7,887
-	-	-	-	135,948
-	-	-	-	6,388,353
-	-	225,336	-	3,836,636
-	-	-	-	639
26,424	441,429	632,557	1,112,090	27,240,275
-	-	-	-	9,533,614
-	-	-	-	844,967
-	-	-	-	1,134,743
-	-	-	-	520,773
-	-	-	-	2,094,021
-	-	-	-	19,366
12,211	-	-	-	1,660,034
-	-	-	-	964,755
-	-	-	-	49,726
-	-	-	-	362,628
-	-	-	-	16,169
-	-	-	-	1,094,677
-	-	-	-	172,877
-	-	-	-	257,164
-	-	-	-	51,872
-	-	-	-	6,072
-	500	4,568	-	2,515,044
-	-	-	-	169,213
-	-	-	-	5,867
-	-	-	-	70,893
-	-	-	-	50,132
-	-	-	-	349,994
-	861,535	-	-	993,205
-	-	-	-	3,844,591
-	-	500	860	1,360
-	-	-	840,000	840,000
-	-	238,420	916,427	1,154,847
12,211	862,035	243,488	1,757,287	28,778,604
14,213	(420,606)	389,069	(645,197)	(1,538,329)
-	600,000	-	-	600,000
-	-	(600,000)	-	(600,000)
-	-	-	-	267,837
-	-	-	-	(267,837)
14,213	179,394	(210,931)	(645,197)	(1,538,329)
65,165	74,635	4,024,259	16,387,508	27,049,805
$ 79,378	$ 254,029	$ 3,813,328	$ 15,742,311	$ 25,511,476

See Accompanying Auditor's Report and Notes to Financial Statements

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

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Presentation (continued)

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:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Presentation (continued)

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

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

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

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

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

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

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

Cash and Cash Equivalents

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

Investments

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Long-Term Debt

Long-term debt arising from cash transactions for governmental funds is not recorded as a liability in the government-wide or fund financial statements. The debt proceeds are, instead, reported as other financing receipts and payment of principal and interest reported as cash disbursements.

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, 2022.
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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Equity Classification (continued)

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 affect the reported amounts of assets and disclosure of contingent liabilities at the date of the financial statements and reported amounts of receipts and disbursements during the reporting period. Actual results could differ from those estimates

Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified. Interfund activity, if any, within and among the governmental fund categories is reported as follows in the fund financial statements:

a. Interfund loans – flow of assets from one fund to another where repayment is expected. Outstanding balance of interfund loan are reported as cash receipts and disbursements at end of year.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Internal and Interfund Balances and Activities (continued)

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

The District made the following transfers during the year ended August 31, 2022:

• General to Depreciation Fund to assist in funding future capital projects	- $ 150,000
• General Fund to Employee Benefit Fund to support operations	- $ 117,837
• Interfund loan from QCPUF to Building Fund	- $ 600,000

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.

2. BUDGET PROCESS AND PROPERTY TAXES (CONTINUED)

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

3. CASH AND INVESTMENTS

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

On August 31, 2022, the District had bank deposits of $7,823,047 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.

On August 31, 2022, the District had investments in a Bond Fund escrow account of $14,938,031, which were proceeds from the Series 2020 bond sales on September 30, 2020. The escrow account will be used to pay off the Series 2019 bonds once the five-year call limit is reached on May 22, 2024. See Note 5 for details on long-term bond debt.

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, 2022.

	Butler County	Colfax County	Saunders County	Total
General Fund	$ 266,312	$ 2,357,508	$ 609	$ 2,624,429
Building Fund	9,558	83,505	22	93,085
Bond Fund	21,300	186,101	49	207,450
Qualified Capital Purpose Undertaking Fund	7,646	66,807	18	74,471
TOTALS	$ 304,816	$ 2,693,921	$ 698	$ 2,999,435

5. 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 2019 General Obligation Refunding Bonds payable in the amount of $16,980,000 were issued May 22, 2019. The purpose of the bonds was to build an addition to the high school building. This project includes a new gymnasium, cafeteria, commons, locker rooms and weight room facilities. It also includes renovation and conversion of the existing gym to an event space and handicap accessible restrooms and fire code improvements. This bond also refunded the 2012 General Obligation Bonds on June 21, 2019. Principal bond payments are due annually starting on December 15, 2019. Interest rates of 4.00% are payable semi-annually on June 15 and December 15, commencing on December 15, 2019. The final payment was originally scheduled to be paid on December 15, 2039. The Series 2020 General Obligation Refunding Bonds will be used to pay off the Series 2019 Bonds on May 22, 2024 once the five year call limit is reached. 15,820,000

Series 2020 General Obligation Refunding Bonds payable in the amount of $16,190,000 were issued on September 30, 2020. The purpose of the bonds was to advance refund a portion of the District's General Obligation and Refunding Bonds, Series 2019. The bonds are taxable and the refunding transaction produced $1,287,078 of net interest cost savings over the life of the bonds. Principal bond payments are due annually starting on December 15, 2020. Interest rates ranging from 0.413% to 2.372%. are payable semi-annually on June 15 and December 15, commencing December 15, 2020. The final payment is due December 15, 2039.
The bond proceeds are being held in the Bond Fund in an Escrow account until May 22, 2024, at which time the Series 2019 bonds will reach their 5 year call limit and be paid off with the escrow balance. 15,765,000

Total Long-Term Debt at August 31, 2022	$ 36,170,000

5. LONG-TERM DEBT-BONDS, CONTINUED

The following is a summary of bond transactions of the District for the year ended August 31, 2022:

	Series 2020 Refunding Bonds	Series 2019 Refunding Bonds	Series 2010 QSCB
Bonds			
Bonds Payable, Beginning of year	$ 16,015,000	$ 16,410,000	$ 4,585,000
Bond Proceeds	-	-	-
Bonds retired	250,000	590,000	-
Bonds Payable, End of year	$ 15,765,000	$ 15,820,000	$ 4,585,000
Interest paid for the year ending August 31, 2021	$ 271,827	$ 644,600	$ 238,420
Principal due within 1 year	$ 250,000	$ 610,000	$ -

Annual future payments for bonds payable for the **2010 Qualified School Construction Bonds** at August 31, 2022 are as follows:

August 31,	Principal	Interest Rate	Interest	Total
2023	-	5.20%	238,420	238,420
2024	-	5.20%	238,420	238,420
2025	-	5.20%	238,420	238,420
2026	4,585,000	5.20%	119,210	4,704,210
	$ 4,585,000		$ 834,470	$ 5,419,470

Annual future payment for bonds payable for the **2019 General Obligation Refunding Bonds** at August 31, 2022 are as follows:

August 31,	Principal	Interest Rate	Interest	Total
2023	610,000	4.00%	620,600	1,230,600
2024	635,000	4.00%	595,700	1,230,700
2025	665,000	4.00%	569,700	1,234,700
2026	690,000	4.00%	542,600	1,232,600
2027	720,000	4.00%	514,400	1,234,400
2026-2031	3,185,000	4.00%	1,751,500	4,936,500
2032-2036	4,760,000	4.00%	1,402,400	6,162,400
2037-2040	4,555,000	4.00%	373,700	4,928,700
	$ 15,820,000		$ 6,370,600	$ 22,190,600

5. LONG-TERM DEBT-BONDS, CONTINUED

Annual future payment for bonds payable for the **2020 General Obligation Refunding Bonds** at August 31, 2022 are as follows:

August 31,	Principal	Interest Rate	Interest	Total
2023	250,000	0.413%	270,794	520,794
2024	255,000	0.806%	269,250	524,250
2025	255,000	0.806%	267,195	522,195
2026	895,000	0.806%	262,561	1,157,561
2027	905,000	1.072%	284,103	1,189,103
2028-2031	3,740,000	1.072% - 1.602%	866,237	4,606,237
2032-2036	5,040,000	1.712% - 2.052%	748,571	5,788,571
2037-2040	4,425,000	2.142% - 2.372%	205,853	4,630,853
	$ 15,765,000		$ 3,174,564	$ 18,939,564

6. SUMMARY OF ALL DEBT

The annual requirements to amortized all long-term notes and bonds debt outstanding at August 31, 2022, including interest payments, are as follows:

August 31,	Principal	Interest	Total Payments
2023	860,000	1,129,814	1,989,814
2024	890,000	1,103,370	1,993,370
2025	920,000	1,075,315	1,995,315
2026	6,170,000	924,371	7,094,371
2027	1,625,000	798,503	2,423,503
2028-2031	6,925,000	2,617,737	9,542,737
2032-2036	9,800,000	2,150,971	11,950,971
2037-2040	8,980,000	579,553	9,559,553
	$ 36,170,000	$ 10,379,635	$ 46,549,635

7. DEFINED BENEFIT PENSION PLAN

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

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

Contributions. The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from September 1, 2021 to August 31, 2022. 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, 2022 was $1,351,347.

Commitment Related to Proportionate Share of Net Pension Liability (Asset). At June 30, 20201the NPERS, as a whole, reported a total net pension liability(asset) of ($1,416,303,321) of which the district's share amounted to ($7,258,073). Because of the use of a modified cash basis of accounting framework in the preparation of these financial statements, this proportionate share of the NPERS net pension liability is not reported in the District's financial statements as a liability, and is instead disclosed herein as a commitment. In accordance with the modified cash basis of accounting, pension expense or expenditures are only reported when contributions are paid by the District to NPERS.

The NPERS net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

7. DEFINED BENEFIT PENSION PLAN (CONTINUED)

The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating local governments, actuarially determined. At June 30, 2021, the District's proportion was .512466 percent, which is an increase of .003388 from its proportion measured as of June 30, 2020.

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

8. 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 with a masters degree in education.

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

8. EARLY RETIREMENT INCENTIVE PLAN (CONTINUED)

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, 2022, the District paid $81,710 from the General Fund for the early retirement incentive plan. The total future payments required to be paid under the ERIP is $121,555.

9. COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

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

Compensated Absences

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

10. TAX ABATEMENTS

The District is subject to tax abatements granted by Schuyler Community Redevelopment Authority (CRA), a component unit of the city of Schuyler, who has entered into tax increment financing (TIF) agreements with various redevelopers. This TIF program has the stated purpose of increasing business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the CRA to finance the project for a period of up to 15 years.

Information relevant to the abatement impacting the District for the year ended August 31, 2022 is as follows:

Tax Abatement Program	Amount Abated During the Year
Tax Increment Financing	$81,318

11. 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.

12. LEASES

There are six leases for 23 copiers for Schuyler Community Schools with replacements planned on a rotation basis. Expenses incurred for these leases totaled $96,373.96 for the fiscal year ended August 31st, 2022. Payments remaining as of 8/31/2022:

1. Lease started 07/18/19 - 6 copiers - $838.98 per month/22 payments remaining
2. Lease started 04/15/20 - 1 copier - $166.44 per month/31 payments remaining
3. Lease started 08/20/20 - 6 copiers - $3,511.88 per month/35 payments remaining
4. Lease started 07/20/21 - 6 copiers - $3,181.32 per month/46 payments remaining
5. Lease started 07/25/22 - 3 copiers - $1,302.61 per month/58 payments remaining
6. Lease started 04/28/22 - 1 copier - $125.00 per month/20 payments remaining

Future expected lease payments on the above contracts are:

Year Ending August 31st	
2023	111,537.76
2024	109,360.80
2025	95,627.92
2026	49,470.52
2027	13,023.10
	$ 379,023.10

Within the lease is a service agreement of mono pages billed quarterly at $0.00905 per image and colored pages billed quarterly at $0.06173 per image.

13. SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 3, 2022, which is the date the financial statements were available to be issued.

A charge was filed by a teacher claiming discrimination with the NEOC (Nebraska Equal Opportunity Commission) on July 7, 2022. The NEOC is investigating the charge as of September 29, 2022, but the investigation is not yet completed. Per legal counsel, the outcome cannot be predicted at this time.

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

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

FOR THE YEAR ENDED AUGUST 31, 2022

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2021		$ 5,211,588	
Receipts:			
Local receipts:			
Taxes levied/assessed by the school district	$ 13,829,779	12,348,546	$ (1,481,233)
Carline tax	15,000	21,306	6,306
Motor vehicle taxes	500,000	617,695	117,695
Penalties and interest on taxes	-	20,758	20,758
Interest on investments	15,000	7,215	(7,785)
Other local license fees	3,000	4,950	1,950
Other categorical grants from corporations & other private interests	20,000	47,372	27,372
	14,382,779	13,067,842	(1,314,937)
County receipts:			
County fines and license fees	90,000	135,948	45,948
ESU receipts	-	-	-
	90,000	135,948	45,948
State receipts:			
State aid	4,862,159	4,862,159	-
SPED (school age)	750,000	891,443	141,443
SPED transportation (school age)	1,000	4,049	3,049
Homestead exemption	-	158,123	158,123
Property tax credit	-	859,615	859,615
Personal property tax credit	-	99,210	99,210
Nameplate capacity tax	-	519	519
Pro-rate motor vehicle	25,000	27,864	2,864
State apportionment	225,000	233,705	8,705
Payments for high ability learners	10,000	13,713	3,713
Early childhood endowment grants	300,000	373,527	73,527
Other state categorical programs	-	9,757	9,757
	6,173,159	7,533,684	1,360,525
Federal receipts:			
IDEA ARP Base 0-21	-	89,049	89,049
IDEA ARP Preschool 3-5	-	7,161	7,161
IDEA ARP Proportionate share 3-21	-	833	833
Universal service fund (E-rate)	10,000	-	(10,000)
ESSA Title I, part A: improving basic programs	850,000	531,457	(318,543)
ESSA Title I, part 1003(G): school improvement grant (SIG)	-	75,474	75,474
ESSATitle II, Part A: supporting effective instruction	75,000	62,088	(12,912)
IDEA Preschool:(619) basc/IDEA enrollment poverty allocation	-	5,258	5,258
IDEA part B: (611) base & enrollment poverty allocation	250,000	380,794	130,794
IDEA Non-public share	-	8,807	8,807
ESSA Title III part A - english language acquisition	50,000	37,144	(12,856)
ESSA Title III: immigrant education	15,000	-	(15,000)
Other federal categorical receipts	500	-	(500)
ESSA Title IV part B: 21st century community learning centers	25,000	183,463	158,463
MEDICAID in public schools	50,000	94,466	44,466
MEDICAID administrative activities (MAAPS)	10,000	30,276	20,276
ESSATitle IV-A: student support and academic enrichment grant	125,000	37,685	(87,315)
Federal vocational & applied technology education (Carl Perkins)	1,000	19,581	18,581
Elementary & secondary school emergency relief (ESSERF)	1,400,000	601,338	(798,662)
	2,861,500	2,164,874	(696,626)

See Notes to Supplementary Information Budgetary Comparison Schedule

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

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

FOR THE YEAR ENDED AUGUST 31, 2022

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Receipts (continued):			
Non-revenue receipts:			
Other non-revenue receipts	-	247	247
	-	247	247
Total receipts	23,507,438	22,902,595	(604,843)
Disbursements:			
Regular instruction	13,012,480	9,533,614	3,478,866
Limited english proficiency programs	-	844,967	(844,967)
Poverty programs	-	1,134,743	(1,134,743)
Early childhood educational programs	-	520,773	(520,773)
Special education instructional programs	1,047,285	2,094,021	(1,046,736)
Summer school	-	19,366	(19,366)
Support services - student	932,550	1,049,235	(116,685)
Support services - instruction	988,000	964,755	23,245
Support services - board of education	69,680	49,726	19,954
Support services - executive administration	364,000	362,628	1,372
Support services - district legal service	10,400	16,169	(5,769)
Support service - office of the principal	1,118,000	1,094,677	23,323
Support service - school administration - other	-	172,877	(172,877)
Central services - fiscal services	239,200	219,068	20,132
Central services - purchasing, warehousing, and distributing	-	51,872	(51,872)
Central services - personnel services	-	6,072	(6,072)
Operation and maintenance of buildings	2,132,000	2,509,976	(377,976)
Vehicle acquisition & maintenance	89,856	-	89,856
Student transportation	206,710	290,313	(83,603)
Student transportation - SPED	130,000	5,867	124,133
Community services	93,600	70,893	22,707
Categorical grants from corporations	7,800	50,132	(42,332)
State categorical programs	400,816	349,994	50,822
Building improvements	-	131,670	(131,670)
Federal programs	1,193,688	2,483,170	(1,289,482)
Debt Services	1,900,000	-	1,900,000
Transfers	100,000	-	100,000
Total disbursements	24,036,065	24,026,578	9,487
Excess (deficiency) of receipts over disbursements	$ (528,627)	(1,123,983)	$ (595,356)
Budgetary fund balance, August 31, 2022		$ 4,087,605	

See Notes to Supplementary Information Budgetary Comparison Schedule

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

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

FOR THE YEAR ENDED AUGUST 31, 2022

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2021		$ 241,939	
Receipts:			
Local receipts:			
Interest on investments	$ -	283	$ 283
	-	283	283
Non-revenue receipts:			
Transfer from the general fund	548,547	150,000	(398,547)
	548,547	150,000	(398,547)
Total receipts	548,547	150,283	(398,264)
Disbursements:			
Central services - other support services	850,000	74,514	775,486
Total disbursements	850,000	74,514	775,486
Excess (deficiency) of receipts over disbursements	$ (301,453)	75,769	$ 377,222
Budgetary fund balance, August 31, 2022		$ 317,708	

See Notes to Supplementary Information Budgetary Comparison Schedule

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

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

FOR THE YEAR ENDED AUGUST 31, 2022

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2021		$ 83,353	
Receipts:			
Local receipts:			
Interest on investments	$ -	41	$ 41
	-	41	41
Non-revenue receipts:			
Transfer from the general fund	56,873	117,837	60,964
	56,873	117,837	60,964
Total receipts	56,873	117,878	61,005
Disbursements:			
Central services - other support services	145,560	110,319	35,241
Total disbursements	145,560	110,319	35,241
Excess (deficiency) of receipts over disbursements	$ (88,687)	7,559	$ 96,246
Budgetary fund balance, August 31, 2022		$ 90,912	

See Notes to Supplementary Information Budgetary Comparison Schedule

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

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

FOR THE YEAR ENDED AUGUST 31, 2022

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2021		$ 2,131	
Receipts:			
Local receipts:			
Other categorical grants from corporations & other private interests	$ 168,370	149,711	(18,659)
	168,370	149,711	(18,659)
Non-revenue receipts			
Transfer in from general fund	-	-	-
	-	-	-
Total receipts	168,370	149,711	(18,659)
Disbursements:			
Regular instructional programs	125,000	133,127	(8,127)
Support services - student	20,000	-	20,000
Support Services - staff	30,000	-	30,000
Total disbursements	175,000	133,127	41,873
Excess (deficiency) of receipts over disbursements	$ (6,630)	16,584	$ 23,214
Budgetary fund balance, August 31, 2022		$ 18,715	

See Notes to Supplementary Information Budgetary Comparison Schedules

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

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

FOR THE YEAR ENDED AUGUST 31, 2022

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2021		$ 551,846	
Receipts:			
Local receipts:			
Interest on investments	20,000	297	$ (19,703)
Admissions	15,000	45,049	30,049
Student organization membership dues & fees	-	55,792	55,792
Enterprise Activities	-	131,189	131,189
Other activities	101,978	194,738	92,760
Donations	-	65,870	65,870
Total receipts	136,978	492,935	355,957
Disbursements:			
Central services - other support services	600,000	465,461	134,539
Total disbursements	600,000	465,461	134,539
Excess (deficiency) of receipts over disbursements	$ (463,022)	27,474	$ 490,496
Budgetary fund balance, August 31, 2022		$ 579,320	

See Notes to Supplementary Information Budgetary Comparison Schedule

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

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

FOR THE YEAR ENDED AUGUST 31, 2022

	Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2021		$ 407,381	
Receipts:			
Local receipts:			
Interest on investments	$ -	51	$ 51
School lunch program	125,000	35,341	(89,659)
	125,000	35,392	(89,608)
State receipts:			
State reimbursements	7,000	-	(7,000)
	7,000	-	(7,000)
Federal receipts:			
Federal reimbursements	1,199,901	1,446,426	246,525
	1,199,901	1,446,426	246,525
Other receipts:			
Insurance reimbursements	-	392	392
	-	392	392
Total receipts	1,331,901	1,482,210	150,309
Disbursements:			
Food services operations	1,700,000	1,361,045	338,955
Elementary & secondary school emergency relief (ESSERS)	-	376	(376)
Total disbursements	1,700,000	1,361,421	338,579
Excess (deficiency) of receipts over disbursements	$ (368,099)	120,789	$ 488,888
Budgetary fund balance, August 31, 2022		$ 528,170	

See Notes to Supplementary Information Budgetary Comparison Schedule

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

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

FOR THE YEAR ENDED AUGUST 31, 2022

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2021		$ 65,165	
Receipts:			
Local receipts:			
Extracurricular activity fees	$ 10,000	8,274	$ (1,726)
Postsecondary education fees	10,000	18,150	$ 8,150
Re-apropriated Funds	27,877	-	$ (27,877)
Total receipts	47,877	26,424	$ (21,453)
Disbursements:			
Summer School	20,000	-	20,000
Support services - student	80,000	12,211	67,789
Total disbursements	100,000	12,211	87,789
Excess (deficiency) of receipts over disbursements	$ (52,123)	14,213	$ 66,336
Budgetary fund balance, August 31, 2022		$ 79,378	

See Notes to Supplementary Information Budgetary Comparison Schedule

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

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

FOR THE YEAR ENDED AUGUST 31, 2022

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2021		$ 74,635	
Receipts:			
Local receipts:			
Local property taxes	$ 500,000	399,417	$ (100,583)
Carline taxes	50	530	480
Interest on investments	-	536	536
	500,050	400,483	(99,567)
State receipts:			
Homestead	-	5727	5,727
Pro rate motor vehicle	1,267	535	(732)
State Tax Credit	-	34,665	34,665
Name Plate Solar	-	19	19
	1,267	40,946	39,679
Non-revenue receipts:			
Interfund loan from Qualified Capital Purpose Undertaking Fund	-	600,000	600,000
Federal Sources	500,000	-	600,000
	-	-	-
Total receipts	1,000,050	1,041,429	535,098
Disbursements:			
Maintenance of buildings	-	500	(500)
Building acquisition and construction	260,000	861,535	(601,535)
Esser III	500,000	-	500,000
Loan Repayment	300,000	-	300,000
Building Improvements	-	-	-
Total disbursements	1,060,000	862,035	197,965
Excess (deficiency) of receipts over disbursements	$ (59,950)	179,394	$ 239,344
Budgetary fund balance, August 31, 2022		$ 254,029	

See Notes to Supplementary Information Budgetary Comparison Schedule

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

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

FOR THE YEAR ENDED AUGUST 31, 2022

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2021		$ 4,024,259	
Receipts:			
Local receipts:			
Local property taxes	$ 400,000	364,910	$ (35,090)
Carline taxes	604	232	(372)
Penalties and interest on taxes	-	695	695
Interest on investments	13,250	7,758	(5,492)
	413,854	373,595	(40,259)
State receipts:			
Homestead exemption	-	4,571	4,571
Property tax credit	-	27,732	27,732
Nameplate capacity tax	-	439	439
Pro-rate motor vehicle	1,000	884	(116)
	1,000	33,626	32,626
Federal receipts			
Federal reimbursements	250,000	225,336	(24,664)
	250,000	225,336	(24,664)
Other receipts			
Qualified school construction bonds	-	-	-
	-	-	-
Total receipts	664,854	632,557	(32,297)
Disbursements:			
Construction services	-	4,568	(4,568)
Redemption of principal	4,360,000	-	4,360,000
Interest on long-term debt	500,000	238,420	261,580
Other debt related cost	-	500	(500)
Interfund loan to Special building fund	-	600,000	(600,000)
Total disbursements	4,860,000	843,488	4,016,512
Excess (deficiency) of receipts over disbursements	$ (4,195,146)	(210,931)	$ 3,984,215
Budgetary fund balance, August 31, 2022		$ 3,813,328	

See Notes to Supplementary Information Budgetary Comparison Schedules

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

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

FOR THE YEAR ENDED AUGUST 31, 2022

	Original & Final Budget	Actual	Variance with Budget Favorable (Unfavorable)
Budgetary fund balance, September 1, 2021		$ 16,387,508	
Receipts:			
Local receipts:			
Local property taxes	$ 1,114,251	990,623	$ (123,628)
Carline taxes	500	1,695	1,195
Penalties and interest on taxes	-	1,553	1,553
Interest on investments	1,000	25,981	24,981
	1,115,751	1,019,852	(95,899)
State receipts:			
Homestead exemption	-	12,742	12,742
Property tax credit	-	77,345	77,345
Nameplate capacity tax	-	42	42
Pro-rate motor vehicle	1,000	2,109	1,109
	1,000	92,238	91,238
Non-revenue receipts:			
Issuance of Bonds	-	-	-
	-	-	-
Total receipts	1,116,751	1,112,090	(4,661)
Disbursements:			
Bank wire fee	-	60	(60)
Redemption of principal	1,000,000	840,000	160,000
Debt services interest	750,000	916,427	(166,427)
Other debt related cost	-	800	(800)
Total disbursements	1,750,000	1,757,287	(7,287)
Excess (deficiency) of receipts over disbursements	$ (633,249)	(645,197)	$ (11,948)
Budgetary fund balance, August 31, 2022		$ 15,742,311	

See Notes to Supplementary Information Budgetary Comparison Schedules

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

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED AUGUST 31, 2022

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.

3. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended August 31, 2022, the expenditures exceeded appropriations for the Bond Fund by $7,287 due to underestimation of interest due for the year ended August 31, 2022.

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

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

FOR THE YEAR ENDED AUGUST 31, 2022

	General	Depreciation	Employee Benefit	Cooperative	Total General Funds
ASSETS					
Cash and cash equivalents	$ 1,463,176	$ 317,708	$ 90,912	$ 18,715	$ 1,890,511
Cash with county treasurers	2,624,429	-	-	-	2,624,429
Total Assets	$ 4,087,605	$ 317,708	$ 90,912	$ 18,715	$ 4,514,940
FUND BALANCES					
Restricted	$ -	$ -	$ -	$ -	$ -
Commited	-	-	-	18,715	18,715
Assigned	-	317,708	90,912	-	408,620
Unassigned	4,087,605	-	-	-	4,087,605
Total Fund Balance	$ 4,087,605	$ 317,708	$ 90,912	$ 18,715	$ 4,514,940

See Notes to Supplementary Information Budgetary Comparison Schedules

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

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

FOR THE YEAR ENDED AUGUST 31, 2022

	General	Depreciation	Employee Benefit	Cooperative	Total General Funds
RECEIPTS					
Local property taxes	$ 14,153,636	$ -	$ -	$ -	$ 14,153,636
Local receipts - other	52,322	-	-	149,711	202,033
Restricted Interest	-	-		-	-
Unrestricted Interest	7,215	283	41	-	7,539
County receipts	135,948	-	-	-	135,948
State receipts	6,388,353	-	-	-	6,388,353
Federal receipts	2,164,874	-	-	-	2,164,874
Non-revenue receipts	247	-	-	-	247
Total receipts	22,902,595	283	41	149,711	23,052,630
DISBURSEMENTS					
Regular instruction	9,533,614	-	-	-	9,533,614
Limited english proficiency programs	844,967	-	-	-	844,967
Poverty programs	1,134,743	-	-	-	1,134,743
Early childhood educational programs	520,773	-	-	-	520,773
Special education instructional programs	2,094,021	-	-	-	2,094,021
Summer school	19,366	-	-	-	19,366
Support services - student	1,049,235	-	-	133,127	1,182,362
Support services - instruction	964,755	-	-	-	964,755
Support services - board of education	49,726	-	-	-	49,726
Support services - executive administration	362,628	-	-	-	362,628
Support services - district legal service	16,169	-	-	-	16,169
Support services - office of the principal	1,094,677	-	-	-	1,094,677
Support services - school administration	172,877	-	-	-	172,877
Central services - fiscal services	101,231	45,614	110,319	-	257,164
Central services - purchasing	51,872	-	-	-	51,872
Central services - personnel services	6,072	-	-	-	6,072
Operation and maintenance of buildings	2,509,976	-	-	-	2,509,976
Student transportation	140,313	28,900	-	-	169,213
Student transportation - SPED	5,867	-	-	-	5,867
Community services	70,893	-	-	-	70,893
Categorical grants from corporations	50,132	-	-	-	50,132
State categorical programs	349,994	-	-	-	349,994
Building improvements	131,670				131,670
Federal programs	2,483,170	-	-	-	2,483,170
Total disbursements	23,758,741	74,514	110,319	133,127	24,076,701
Excess (deficiency) of receipts over disbursements before other financing uses	(856,146)	(74,231)	(110,278)	16,584	(1,024,071)
OTHER FINANCING SOURCES/(USES)					
Transfers from other funds	-	150,000	117,837	-	267,837
Transfers to other funds	(267,837)	-	-	-	(267,837)
Net change in fund balance	(1,123,983)	75,769	7,559	16,584	(1,024,071)
Fund balance - beginning of year	5,211,588	241,939	83,353	2,131	5,539,011
Fund balance - end of year	$ 4,087,605	$ 317,708	$ 90,912	$ 18,715	$ 4,514,940

See Accompanying Auditor's Report and Notes to Financial Statements

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, 2022. Please read it in conjunction with the district's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

FINANCIAL HIGHLIGHTS

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

- The board has set levy goals and has accomplished these goals. We were able to maintain approximately a 99 cent General Fund levy, 8.0 cent Bond Fund levy and 3.6 cent Qualified Capital Purpose Undertaking Fund. It is our hope that we will be able to continue to uphold this trend.

- During the year 2021-2022, the school district receipted $27,240,275. Disbursements for the year were $28,778,604. Total net assets for the district were $25,511,476.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Governmental Activities

The largest single source, of receipts for the District is property tax. In 2020-2021, property was valued at $1,396,013,215. In 2021-2021 property value increased to $1,408,082,779. This $12,069,564 was an increase of .06%. This valuation generated $13,969,474 for the general fund; $1,125,506 for the bond fund; and $505,051 for the special building fund, and $404,040 for the qualified capital purpose undertaking fund. This totals $16,004,071.

The following table shows the property tax rates, by fund, for fiscal years 2020-2021 and 2021-2022 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, and Qualified Capital Purpose Undertaking Fund on $100,000 of property in 2021-2022 would be $1,136.59 for the 19-0123 Schuyler Community Schools district.

Fund	2021-22 Levy	2020-21 Levy	Levy Change
General Fund	.992092	1.036862	(.044728)
Bond Fund	.079932	.080157	(.000225)
Building Fund	.035868	.000000	.035868
QCPUF	.028694	.036178	(.007484)
District Totals	1.136586	1.153197	(.016611)

The District's state aid recorded in the General Fund for 2020-21 was $4,119,434 and for the 2021-2022 school year was certified at $4,862,159. This reflects an increase of $742,725. (15.28% increase).

General Fund Budgetary Highlights

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

	2021-2022 Budget	2021-2022 Actual	2020-2021 Actual
Beginning Balance	3,528,627	$5,211,588	$4,698,799
Receipts:			
Local Sources	14,382,779	13,067,843	14,630,138
State Sources	6,173,159	7,533,684	6,650,102
County & ESU Sources	90,000	135,948	256,785
Federal Sources	2,861,500	2,164,874	2,245,316
Non Revenue	-	247	108
Total Receipts	23,507,438	22,902,596	23,782,448
Expenditures	(24,036,065)	(24,026,579)	(23,269,638)
Ending Balance		$4,087,605	$5,211,588

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

FINANCIAL ANALYSIS OF THE OTHER FUNDS

The following financial information pertains to the these funds: Depreciation Fund, Employee Benefit Fund, Activities Fund, Nutrition Fund, Special Building Fund, Student Fee Fund, Bond Fund, Qualified Capital Purpose Undertaking Fund, and Cooperative Fund for the 2021-2022 and 2020-2021 school years.

	2021-2022 Budget	2021-2022 Actual	2020-2021 Actual
Depreciation Fund			
Beginning Balance		$ 241,939	$ 401,453
Total Receipts	600,000	150,283	250,562
Total Disbursements	(850,000)	(74,514)	(410,076)
Ending Balance		$ 317,708	$ 241,939
Employee Benefit Fund			
Beginning Balance		$ 83,353	$ 69,247
Total Receipts	145,560	117,879	96,169
Total Disbursements	(145,560)	(110,319)	(82,063)
Ending Balance		$ 90,913	$ 83,353
Activities Fund			
Beginning Balance		$ 551,846	$ 338,022
Total Receipts	600,000	492,935	557,538
Total Disbursements	(600,000)	(465,461)	(343,714)
Ending Balance		$ 579,320	$ 551,846
School Nutrition Fund			
Beginning Balance		$ 407,381	$ 341,099
Total Receipts	1,700,000	1,482,209	1,475,311
Total Disbursements	(1,700,000)	(1,361,421)	(1,409,029)
Ending Balance		$ 528,169	$ 407,381
Student Fee Fund			
Beginning Balance		$ 65,165	$ 94,123
Total Receipts	30,000	26,424	25,938
Total Disbursements	(100,000)	(12,211)	(54,897)
Ending Balance		$ 79,378	$ 65,165
Special Building Fund			
Beginning Balance		$ 74,636	$ 2,058,483
Total Receipts	1,000,000	1,041,429	459,907
Total Disbursements	(1,060,000)	(862,036)	(2,443,754)
Ending Balance		$ 254,029	$ 74,636
QCPUF			
Beginning Balance		$ 4,024,259	$ 4,366,291
Total Receipts	400,000	632,557	758,854
Total Disbursements	(4,860,000)	(843,488)	(1,100,886)
Ending Balance		$ 3,813,328	$ 4,024,259
Bond Fund			
Beginning Balance		$ 16,387,508	$ 612,535
Total Receipts	1,750,000	1,112,090	1,156,836
Total Disbursements	(1,750,000)	(1,757,287)	(1,055,586)
Ending Balance		$ 15,742,311	$ 16,387,508
Cooperative Fund			
Beginning Balance		$ 2,131	$ 6,630
Total Receipts	175,000	149,711	51,147
Total Disbursements	(175,000)	(133,127)	(55,646)
Ending Balance		$ 18,715	$ 2,131

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. 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. In August 2015, the board of education awarded the bid to Bierman Contractors, Inc. to build a field house and recreation center addition to the middle school site. The cost of the building was estimated to be just under 1.5 million dollars. Commitments from Cargill and Schuyler Education Foundation provided just over $400,000 for the project. While the building did not require debt, it did commit funds from the special building fund. In the fall of 2016, the board of education voted to accept a bid from Bierman Contractors, Inc. to build an addition to the high school building. The total cost of the building was estimated at 1.2 million to be paid for from building fund receipts. The board of education continued to maintain a tax rate at or near the $1.07 levy (target levies are 95 cents General Fund; 4 cents Bond Fund; 5 cents Special Building Fund and 4 cents Qualified Capital Purpose Undertaking Fund). In 2017 the board of education contracted with Fauss Construction to remodel and build a $240,000 addition to the Vocational and Technical Education building and relocate the 9-12 Art Room to this area. In the spring of 2019, district patrons passed a 12.5 million-dollar bond referendum to build an addition to the high school building. This project included a new gymnasium, cafeteria, commons, locker rooms and weight room facilities. It also included renovation and conversion of the existing gym to an event space and handicap accessible restrooms and fire code improvements. This project along with renovation to the existing 1953 building were completed by January 2021. In December 2019, the board of education purchased the Schuyler Nursing Home. This facility is now the home for board of education, district offices, special education and technology administrative offices, food service, maintenance, rural school administration, alternative education and newcomer ELL programs. With the purchase of the nursing home (District Office), the board of education auctioned the 4-R property and contents in spring of 2021. 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.

Bond Fiscal Note

The 2019 serial bonds were refinanced in 2020 at a lower interest rate. The proceeds to pay off the 2019 bond principal and interest ($15,468,758) are held in escrow until payable in 2024 (5-year call limit). The escrow will continue to collect interest and excess proceeds will be returned to the district upon final payment of the bonds.

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; 120 West 20th Street; Schuyler, NE 68661. Our telephone number is (402) 352-3527, our fax number is (402) 352-5552, the superintendent's email is dan.hoesing@schuylercommunityschools.org, and our website is located at http://www.schuylercommunityschool.org

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each fund of Schuyler Community Schools, District No. 123, Schuyler, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise Schuyler Community Schools' basic financial statements and have issued our report thereon dated November 3, 2022.

Report on 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) as a basis for designing 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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiency as item number 2022-001.

Report on 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 one 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 responses as item number 2022-002.

School District's Response to Findings

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

Purpose of this Report

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

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC
November 3, 2022

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

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

Report on Compliance for Each Major Federal Program

We have audited Schuyler Community Schools, District No. 123's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended August 31, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

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, 2022.

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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Schuyler Community Schools, District No. 123's internal control over compliance.

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

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

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

Pekny & Associates CPA's, PC

Pekny & Associates, CPA's, PC
November 3, 2022

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2022

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS THROUGH GRANTOR Number	TOTAL EXPENDITURES
U.S. DEPARTMENT OF AGRICULTURE			
Pass through State Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	19-0123	$ 198,621
National School Lunch Program (NSLP)	10.555	19-0123	-
Summer Food Service Program for Children	10.559	19-0123	1,162,076
NS School Equipment	10.579	19-0123	19,418
Total Child Nutrition Cluster:			1,380,115
Pass through Nebraska - Department of Health and Human Services			
Food Distribution Program(Note B)	10.565	19-0123	104,943
Fresh Fruit and Vegetable Program	10.582	19-0123	60,526
TOTAL U.S. DEPARTMENT OF AGRICULTURE			1,545,584
U.S. DEPARTMENT OF EDUCATION			
Pass through State Department of Education:			
Special Education Cluster (IDEA):			
Special Education IDEA - Enrollment/Poverty	84.027	19-0123	384,907
Special Education IDEA - Preschool	84.173	19-0123	5,258
IDEA ARP School Age	84.027	19-0123	89,048
IDEA ARP Preschool 3-5	84.173	19-0123	7,161
IDEA ARP Proportionate Share	84.027	19-0123	833
Total Special Education Cluster (IDEA)			487,207
Title I - Part A	84.010	19-0123	706,047
Title I - School Improvement Grant (SIG)	84.010	19-0123	25,450
Career/Technical Education - Basic Grants	84.048	19-0123	21,250
Title III - LEP and Immigrants Grants	84.365	19-0123	106,641
Tittle IV Part B NCLB 21 Century	84.287	19-0123	291,521
Covid-19 - Education Stabilization Fund Cluster			
ESSER II	84.425D	19-0123	636,064
ESSER III	84.425U	19-0123	1,022,761
Total Covid-19 - Education Stabilization Fund Cluster:			1,658,825
TOTAL U.S. DEPARTMENT OF EDUCATION			3,296,941
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass through Nebraska Department of Health and Human Services			
Medical Assistance Program	93.778	19-0123	30,276
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 4,872,801

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, 2022

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of Schuyler Community Schools, District No. 123, Colfax County, and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements Tile 2, U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B – FOOD DISTRIBUTION

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

NOTE C – INDIRECT COSTS

Schuyler Community Schools District No. 123, Colfax County did not elect to use the 10% de minimis indirect cost rate allowed when computing the amounts in the schedule of expenditures of federal awards.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2022

SUMMARY OF AUDITOR'S RESULTS

1. The independent auditor's report expressed an unmodified opinion on all the governmental activities 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. No instances of noncompliance material to the financial statements were found.

5. An unmodified opinion was issued on compliance for major programs

6. The programs tested as major programs included:

U.S. Department of Agriculture:	
Child Nutrition Cluster	
School Breakfast Program	CFDA #10.553
National School Lunch Program	CFDA #10.555
Summer Food Program	CFDA #10.559
NS School Equipment	CFDA #10.579
Food Distribution Program	CFDA #10.265
Fresh Fruit and Vegetable Program	CFDA #10.582
U.S. Department of Education:	
COVID-19-Education Stabilization Fund Cluster:	
Elementary and Secondary School Emergency Relief Fund	CFDA #84.425D
American Rescue Plan-Elementary and Secondary School Emergency Relief Fund	CFDA #84.425U

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

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

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
YEAR ENDED AUGUST 31, 2022

FINDINGS RELATED TO THE FINANCIAL STATEMENTS

2022-001 – Financial Reporting Processes

Criteria: As described in out engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements, in conformity with the modified cash basis of accounting.

Condition: Management should possess the ability to prepare financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting requires that management possess the ability to properly record and classify transactions in a general ledger, reconcile accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. During our audit, we compiled a working trial balance from financial records provided by the District.

Cause: District personnel do not possess the expertise necessary to provide the auditors with a trial balance and to draft the year-end financial statements, supplementary information, and notes to the financial statements.

Potential Effect: The potential exists that misappropriation of assets and/or a material misstatement of the financial statements could occur and not be prevented or detected by the District's internal control.

Recommendation: We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

District's Response: The District relies on the auditor to propose the adjustments necessary to prepare the financial statements, including the related disclosures; However, the District reviews and approves such financial statements and adjustments. The Superintendent, business manager, and board members will meet with the auditors to review the complete audited financial reports.

2022-002 Budget Noncompliance

Criteria: The District should follow and abide by all matters of compliance set forth by the Nebraska Auditor of Public Accounts and the Nebraska Department of Education.

Condition: The Bond Fund exceeded the budgeted expenditures for 2021-2022 year.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
YEAR ENDED AUGUST 31, 2022

FINDINGS RELATED TO THE FINANCIAL STATEMENTS

2022-002 Budget Noncompliance, Continued

Cause: The District underestimated the amount of interest due for the fiscal year.

Potential Effect: The District was not in compliance with budget laws set forth by the Nebraska Auditor of Public Accounts.

Recommendation: Procedures should be implemented so that the budget is amended when more up to date information is known about possible revenues and expenditures for the budgeted fiscal year.

Views of Responsible Officials and Planned Correct Action: We concur with the finding. We will correct our budgeting process for future years to ensure they meet the Nebraska School District Budgeting Requirements.

FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

None

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDING AUGUST 31, 2022

FINDINGS-FINANCIAL STATEMENTS AUDIT

2021-001 – Financial Reporting Processes

Statement of Condition: District personnel do not possess the expertise necessary to provide the auditors with a trial balance and to draft the year end financial statements, supplementary information, and notes to the financial statements.

Recommendation: We recommended that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

Current Status: District personnel still do not possess the expertise necessary. The district relies on the auditor to propose the adjustments necessary to prepare the financial statements, including the related disclosures; However, the District reviews and approves such financial statements and adjustments. The Superintendent, business manager, and board members meet every year with the auditors to review the complete audited financial reports.

Schuyler Community Schools

120 W. 20th, Schuyler, NE 68661
Superintendent Dr. Daniel Hoesing
Phone: 402-352-3527 Fax: 402-352-5552

CORRECTIVE ACTION PLAN

November 3, 2022

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, 2022.

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, 2022.

The findings from the November 5, 2022, schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS AND QUESTIONED COSTS RELATED TO FINANCIAL STATEMENTS
SIGNIFICANT DEFICIENCIES

Internal Control Over Financial Reporting

FINDING 2022-001

Criteria: Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements, in conformity with the modified cash basis of accounting.

Dr. Daniel Hoesing Superintendent 120 W. 20th Street Schuyler, NE 68661 Phone: 402-352-3527 Fax: 402-352-5552	**Darli Vrba** K-12 Special Education Administrator 120 W. 20th Street Schuyler, NE 68661 Phone: 402-352-8827 Fax: 402-352-5552	**Dave Gibbons** PK-12 Director of Curriculum, School Improvement and Special Services 120 W. 20th Street Schuyler, NE 68661 Phone: 402-352-8827 Fax: 402-352-5552

Condition: Management should possess the ability to prepare financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting requires that management possess the ability to properly record and classify transactions in a general ledger, reconcile accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors.

Recommendation: The auditors recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

Action Taken: The District relies on the auditor to propose the adjustments necessary to prepare the financial statements, including the related disclosures; However, the District reviews and approves such financial statements and adjustments. The Superintendent, business manager, and board members will meet with the auditors to review the complete audited financial reports.

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
November 3, 2022

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

AGREED UPON PROCEDURES FOR ADHERENCE TO STUDENT MEMBERSHIP AND ATTENDANCE REPORTING AND DISTRICT'S ALLOCATION OF EXPENSES

AUGUST 31, 2022

PEKNY & ASSOCIATES, CPA'S, PC

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

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

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Specified Users of the Report:

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

Schuyler Community Schools, District No. 123
120 W 20th St, Colfax County
Schuyler, NE 68661

We have performed the procedures enumerated below, which were agreed to by Schuyler Community Schools and the Nebraska Department of Education, solely to test Schuyler Community Schools' adherence to the Nebraska Department of Education's student membership and attendance reporting and testing the District's allocation of expenses to the appropriate school district/building level for the fiscal year ended August 31, 2022. Schuyler Community School's management is responsible for the Schuyler Community Schools' adherence to the Nebraska Department of Education's student membership and attendance reporting and testing the District's allocation of expenses to the appropriate school district/building level for the fiscal year ended August 31, 2022. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. Documentation of policies and procedures
   a. **Procedures** – Review and document the District's policies and procedures for collecting student membership and attendance data.
   b. **Findings** – Reviewed and documented the District's written policies and procedures for collecting student census data. No exceptions were noted.
2. Compliance with policies and procedures
   a. **Procedures** – Determine if the District is following its policies and procedures and are in compliance with the Nebraska Department of Education, Rule 2.
   b. **Findings** – No exceptions were noted when determining that the District is following its policies and procedures which are in compliance with the Nebraska Department of Education, Rule 2.

3. Daily attendance
   a. **Procedures** – Inspect the District's daily attendance records and recalculate the membership and attendance data to ensure compliance with the Nebraska Department of Education, Rule 2.
   b. **Findings** – Attendance records that were sampled and inspected indicate that attendance was collected at least daily and calculated to the nearest hundredth of a day in compliance with the Nebraska Department of Education, Rule 2. No exceptions were found for the dates chosen.
4. Maintenance of cumulative attendance and membership records
   a. **Procedures** – Inspect the District's cumulative attendance and membership records for each student and determine the records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and date of withdrawal or graduation.
   b. **Findings** – The District maintains a cumulative attendance and membership record for each student. The cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation. No exceptions were found.
5. Student Reporting
   a. **Procedures** – Trace a sampling of students from records to their enrollment file to verify the student was documented as enrolled.
   b. **Findings** - Sampled students from the District's attendance records for the year ended August 31, 2022 were traced to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record. No exceptions were noted.
6. Documentation of attendance reporting
   a. **Procedures** – Reconcile and trace the totals reported to the Nebraska Department of Education on the District's Student Attendance reports to the District's census recordkeeping system for the fiscal year ended August 31, 2022.
   b. **Findings** – The totals reported by the District using the District's Individual Summary Report, the Class Summary Report, and the Student Summary Attendance Report were traced and reconciled to the District's census recordkeeping system for the fiscal year ended August 31, 2022. The District's reports reconciled to the reports generated by the Nebraska Department of Education.
7. Sampling of Pool of Students
   a. **Procedures** – Sample a pool of students' attendance records to trace to enrollment files to verify days enrolled, present, and absent to the District's information system as well as verify sampled students are enrolled for dates claimed in the attendance record.
   b. **Findings** – Sampled a pool of students' attendance records and traced to enrollment files and verified days enrolled, present and absent to the District's information system, and verified students are enrolled for dates claimed in the attendance record. All District records sampled were accurate. No exceptions found.

8. Sampling of General Fund Disbursements
   a. **Procedures** – Trace a sampling of General Fund disbursements and test the District's allocation of expenses to the appropriate school district/building level.
   b. **Findings** – Sampled disbursements from the General Fund were tested for allocation to school district/building level. The District's allocation for all items sampled was appropriate. Not exemptions were noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on Schuyler Community Schools' adherence to the Nebraska Department of Education's student membership and attendance reporting for the fiscal year ended August 31, 2022. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC
November 2, 2022

Resignation Letter

Noelle White
1631 Iowa Street
Fremont, NE 68025

11/07/22

Schuyler Middle School
200 W 10th Street
Schuyler, NE 68661

Dear Jesse Zavadil,

Please accept this letter as my formal resignation from the School Nurse position at Schuyler Middle School, effective two weeks from today, 11/21/2022.

I have been fortunate during my time here, and for the opportunity to grow and learn more about school nursing. Your guidance and support has meant a lot to me. At this time, with the medical issues I am recently facing, I feel that it is in my family and unborn child's best interest to step away from this full time position.

I hope that we can be amicable in this departure. Although sudden, I know this decision will be the most beneficial for me moving forward.

I wish you and all the staff here at Schuyler the very best going forward.

Sincerely,

Noelle White

UCONN
CENTER FOR EDUCATION
POLICY ANALYSIS

The Prevalence and the Price of Police in Schools

Chelsea Connery **October 2020**

Since the 1900s, U.S. public schools have employed a growing number of school resource officers (SROs) – defined here as sworn law enforcement officials. In 1975, only 1% of schools reported having police officers on site, but by 2018, approximately 58% of schools had at least one sworn law enforcement official present during the school week.[1] In response to school shootings in the 1990s, federal and state legislation spurred this rapid proliferation of SROs. Since 1998, the federal government has invested over $1 billion to explicitly increase police presence in schools, and over $14 billion to advance community policing, which can include SROs.[2]

Policies that establish a police presence in schools respond to acute pressure on schools to keep students safe. While SROs are one of the most visible ways to promote students' safety, research overwhelmingly suggests that SROs have no positive impact on students' safety and may in fact make students less safe.

In this policy brief, I first outline federal and state policies related to SROs. I subsequently explore the research on the impact of SROs in schools. Finally, I present recommendations for alternative approaches to school safety.

What are SROs?

The only definition of "school resource officer" (SRO) in current federal law appears under the authorizing legislation for the Office of Community Oriented Policing Services (COPS Office), "a component of the U.S. Department of Justice responsible for advancing the practice of community policing" primarily via grant resources.[3] This statute defines an SRO as "a career law enforcement officer, with sworn authority, deployed in community-oriented policing, and assigned by the employing police department or agency to work in collaboration with schools and community-based organizations."[4]

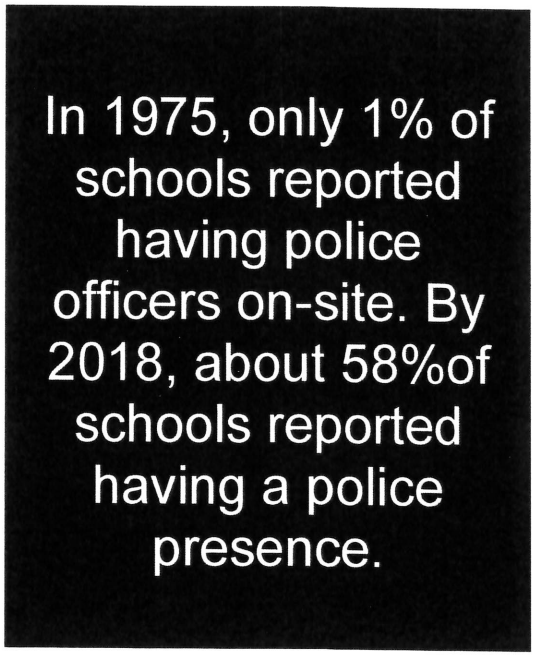
The Every Student Succeeds Act (ESSA) removed the definition of "school resource officer" that was present in prior federal education law under the Safe and Drug-Free Schools and Communities Act. ESSA contains no provisions regarding the use of SROs. Due to the lack of a uniform, national definition of the role and responsibilities of school resource officers, definitions vary widely across states and jurisdictions.

Connecticut state policy defines SRO as "a sworn police officer of a local law enforcement agency who has been assigned to a school pursuant to an agreement between the local or regional board of education and the chief of police of a local law enforcement agency."[5] If boards of education want armed security personnel in their schools, Connecticut state law requires that they hire "a sworn member of an organized local police department or a retired police officer."[6]

Increase of SROs: Fueled by Federal Funding

In 1975, only 1% of schools reported having police officers on-site. By 2003-2004, 36% of schools reported having a police presence.[7] The most recent data indicate that 58% of schools had at least one SRO or other sworn law enforcement officer present at least one day a week.[8] We may expect this growth to continue as National Association of School Resource Officers (NASRO) argues that "[s]chool-based policing is the fastest-growing area of law enforcement."[9] Research shows that SRO programs are implemented for two primary reasons: (1) as a response to school violence, specifically, a publicized mass shooting event at a school; and (2) because of available grant funding to create such a program.[10]

The first use of SROs in schools is widely reported to have been in Flint, Michigan, in the early 1950s.[11] While police have had a presence in schools since then, it has only been over the past 20 years that the practice of assigning police officers to schools on a full-time basis has become more widespread. The number of SROs expanded significantly beginning in the 1990s due to legislative initiatives in response to concerns over a series of school shootings including the Columbine tragedy.



The 1994 reauthorization of ESEA included provisions that established school safety as a core focus for the U.S. Department of Education (U.S. DOE).[12] It also included the Safe and Drug-Free Schools and Communities Act, which authorized federal support for police in schools via a grant program wherein local education agencies could use funds to hire and train SROs.[13] Between 1994 and 2009, up to 40% of federal funding for this act could be used to hire and train school police and support other security measures.[14] Additionally, a 1998 amendment to the Omnibus Crime Control and Safe Streets Act of 1968 encouraged partnerships between schools and law enforcement. This legislation significantly increased the number of SROs in schools by providing funding through the COPS Office "COPS in Schools" grant program, which remains the largest sustained federal effort to support SROs .[15] Between 1999 and 2005, it awarded approximately $823 million in grants to districts for hiring SROs, funding 7,242 positions in hundreds of communities across the nation.[16]

Funding for the COPS in Schools program ended in 2005. However, law enforcement agencies are encouraged to apply for funds to hire SROs via other COPS Office grants programs.[17] This change made it more difficult to track the grants awarded exclusively for SROs.[18] Overall, since 1998, the federal government has invested over $1 billion to explicitly increase police presence in schools,[19] and over $14 billion to advance community policing, which can include SROs.[20]

In recent years, federal funding and rhetorical support for SROs have increased following tragic school shootings. For example, despite their concerns about the unintended negative consequences of SROs, the Obama Administration renewed funding to increase the number of SROs across the country after the 2012 shooting at Sandy Hook Elementary School in Newtown, Connecticut,.[21] Following the 2018 shooting at Marjory Stoneman Douglas High School in Parkland, Florida, the Trump Administration prioritized school resource officer positions in selecting COPS grants recipients.[22]

Federal Policy on SROs

Despite their growth and the substantial federal funding SROs attract, there is very little federal policy delineating the role of SROs. The absence of SROs from federal educational policy is perhaps due to the Obama administration's concerns over unintended negative consequences of police in schools.[23] In 2014, the Obama administration issued guidance aiming to make school environments more equitable by favoring the social emotional needs of students over exclusionary discipline policies that disproportionately affected students of color and students with disabilities.[24] This guidance included parameters for the appropriate use of law enforcement in schools and put schools on notice that they may be in violation of civil rights laws if they or their SROs engaged in practices that disparately impacted students of color. However, the Trump administration rescinded this guidance and communicated a clear shift back to what some have called "law-and-order" approaches.[25] Overall, the vagueness of federal law has led to large variation in the role, expectations, and accountability of police in schools.

Moreover, federal-level data collection on SROs is also severely lacking. SROs are not required to register with any national database, police departments are not required to report how many of their officers work as SROs, and school systems are not required to report how many SROs they employ.[26] Since 2013-2014, the U.S. Department of Education has collected survey data every other year that details the number of student referrals and arrests made by school police (including SROs) in public schools, and which students are most affected. The data also include the number of counselors, social workers, school psychologists, and nurses are in school compared to SROs. The data from the 2015-2016 school year, released in April 2018 is the last data set released to the public. Given this overall lack of most basic descriptive data it is perhaps unsurprising there is also little information on the roles of SROs nationally nor how, if at all, SROs are trained. By failing to collect these data, the federal government effectively makes it extremely difficult to monitor the work of SROs and hold them accountable.

Patchwork of State Policy

Federal policy and accompanied funding initiatives fueled the growth of SROs programs which are now operated in all 50 states.[27] Yet, the lack of federal law on SROs has led to a patchwork of state policy. Out of all 50 states and Washington D.C., only 26 specifically define SRO in state statutes or regulations.[28] These state-level definitions do not specify the role of SROs in schools. Most states encourage schools or districts to enter into a Memorandum of

Understanding (MOU) with local law enforcement if they provide an SRO. Connecticut, Massachusetts, Ohio, and South Carolina require MOUs to outline the role of the SRO.[29] NASRO asserts that the role of SROs should be defined via a "triad concept" wherein they have three main roles in schools: "educator (i.e., guest lecturer), informal counselor/mentor, and law enforcement officer."[30]

To carry out this role, NASRO suggests SROs receive at least 40 hours of specialized training in school policing prior to being assigned. NASRO's Basic SRO training is set up as a 5-day, 40-hour block of instruction.[31] Twenty-eight state statutes or regulations include language regarding training requirements for SROs, but these also vary widely and laws in only two states specify a required length of training.[32] In several states, the training is simply what is required of traditional law enforcement, including firearm or active shooter training.[33] Instruction regarding how to effectively interact with youth averages around four to six hours across all states.[34] Training in sixteen states includes what is required of traditional law enforcement in addition to school-specific training. However, the majority of these requirements are extremely vague. Few states explicitly require training in de-escalation or conflict resolution, mental health, youth development, or school climate.[35] Only Maryland and Utah explicitly include provisions for training in "implicit bias and disability and diversity awareness with specific attention to racial and ethnic disparities" and "cultural awareness," respectively.[36] Thus, across states there is wide variation in expectations regarding SRO training. Additionally, training is primarily standard police training, with little education on working in school settings and with youth.

Connecticut Policy

Schools in Connecticut began to hire SROs in the late 1990s.[37] Between 1998 and 2004, Connecticut received more than $9 million from the U.S. Department of Justice's COPS in Schools grant program.[38] Since 2008, Connecticut police have received over $57 million in grants from the COPS Office Hiring Program, although it is unclear whether this funding has supported SROs.[39] There is no central public reporting of and, in turn, very little information on the presence of SROs in Connecticut. Approximately 21% of Connecticut schools reported the presence in their building of a sworn law enforcement officer for the 2013-2014 year. In the 2015-2016 school year[40], this increased to 30% of Connecticut high schools, 18% of middle schools, and 14% of elementary schools. A 2018 report on survey data collected by the Office of Legislative Research from 113 of 170 districts in Connecticut shows that 70% were using SROs.[41]

Per state law, SROs are sworn police officers. Required training for SROs in Connecticut consists of traditional law enforcement officer training and is overseen by the Police Officer Standards Training Council. As of 2017, SROs and local police officers were mandated to receive 14 hours on "the handling of juvenile matters."[42] However, the only specifics for SRO training listed in state law related to education and policing indicates that "such training shall include drug detection and gang identification."[43]

Connecticut law also requires that "each local or regional board of education that assigns a school resource officer to any school … shall enter into a memorandum of understanding with local law enforcement agency regarding the role and responsibility of such school resource officer."[44] The MOU must include "provisions addressing daily interactions between students and school personnel with school resource officers."[45] MOUs are widely considered important tools to clarify how SROs should operate in an educational environment.[46] However, most school districts employing SROs do not make MOUs available on their websites. There has not been a public review of MOUs since 2013, and there is currently no requirement that the MOUs be publicly accessible on school district websites or another centralized location.[47] This means that key stakeholders such as students and families lack easy access to information regarding their rights in relation to interacting with police in schools.

Overall, police are present in a substantial proportion of Connecticut schools. These police are largely the same police who are on the streets - they come from the same department, receive the same training, and report to the same chief. There is a lack of evidence on whether their attitudes or approaches to the job differ significantly from other law enforcement professionals.

The Impact of SROs in Schools

What is the impact of SROs on students' safety in schools? SROs are categorically police officers and, as such, their prevalence in schools raises questions regarding the safety of children, especially children of color, children living in poverty, and immigrant children. Decades of evidence demonstrates racial and ethnic disparities in policing. Black and Latine[48] communities (youth and adults) are disproportionately subject to pedestrian and vehicle stops, citations, searches, arrests, and incarceration.[49] In addition to the rate of police contact, the nature of police contact harms communities of color. Incidents of police violence disproportionately impact Black individuals, who are 2.3 to 5 times more likely to be killed by police than whites.[50] Native and Latine populations are also at higher risk of being killed by police.[51]

Even if a young person does not personally experience unjust treatment by police, the experiences of others in their community can have vicarious effects.[52] Such institutional and physical violence has detrimental effects on youth, causing elevated levels of stress, fear, trauma, and anxiety that strain cognitive functions and overall health.[53] Discriminatory police practices also shape the worldviews of young people of color, fostering distrust of authorities and inducing feelings of powerlessness.[54] Compared to white peers, Asian, Black, and Latine students are more likely to report feeling less safe with the police in their communities. For example, only 9% of Black youth, and 17% of Latine youth, and 20% of Asian youth in California responded that the statement "the police make me feel safer" was "very much" true – compared to 36% of white youth.[55] Given these realities, it is imperative to carefully examine the impact of police in schools. Evidence suggests that the presence of SROs in schools does little to improve children's safety and may in fact reduce it.[56]

SROs Do Not Guarantee Physical Safety

There is extremely limited evidence on the effectiveness of SROs in deterring violence. There is no empirical support for the suggestion that SROs prevent school shootings.[57] Research on averted school shootings – incidents planned by students and then prevented – suggests that the key is having trusted adults whom other students can inform.[58] One study found that students are much more likely to report a planned shooting to school staff members; they tell a police officer only rarely.[59] There is also little evidence on whether SROs can stop an active shooter or lower deaths or injuries when a school shooting happens. In 197 instances of gun violence at U.S. schools since 1999, SROs intervened successfully in only three instances.[60] A recent study found that among all schools that experienced a school shooting between 1999 and 2018, the number of injuries and deaths was actually about 2.5 times higher in schools that had an SRO.[61] In sum, there is little evidence that SROs reduce the likelihood or mitigate the impact of school shootings.

SROs Can Negatively Impact Safety

In the triad model concept advanced by NASRO, in addition to their law enforcement role, SROs will act as another mentor, educator, or counselor. However, this assumption ignores the fact that Black youth, Latine youth, immigrant youth, indigenous youth, and youth living in poverty often come to school with harmful experiences with police that may perpetuate racial inequalities in educational, health, and social outcomes.[62] By putting police in schools, we are exacerbating these issues. SROs are more likely to reproduce broader patterns of police targeting and criminalizing Black, Indigenous, Latine, and students of color while implementing policies supposedly designed to keep society "safe."[63]

SROs are more likely to work in schools serving high numbers of students of color

SROs are disproportionately placed in schools serving predominantly students of color, as opposed to schools serving predominantly white populations.[64] Among middle and high schools where more than 75% of students were Black, 54.1% had at least one SRO or security officer on campus. By comparison, among middle and high schools where over 75% of students were white, only 32% had these personnel.[65]

SROs are associated with higher rates of exclusionary discipline and arrest

Additionally, numerous studies show that the presence of SROs in schools is associated with higher rates of exclusionary discipline – suspensions and expulsions – increased risk of students being pushed into the "school to prison pipeline"[66] Students of color across the nation, and in Connecticut in particular, are disproportionately subject to these exclusionary discipline practices.[67] In Connecticut, suspension and expulsion rates for Black and Latino male students are two to three times that of their white counterparts. The suspension rate for Black female students is around five times that of their white counterparts.[68] The presence of SROs is associated with increased racial disparity in suspension rates.[69]

SROs also contribute to the criminalization of youth conduct. SROs create the potential to escalate school disciplinary issues – even minor ones – into arrestable offenses.[70] In one survey of SROs, 77% percent reported that they had arrested a student simply to calm them down[71] and 55% reported arresting students for minor offenses simply because the teacher wanted the student to be arrested.[72] The majority of school-based arrests are for non-violent offenses, such as disruptive behavior.[73] Relatedly, studies show that the presence of an SRO increases the number of arrests for "disorderly conduct" – an ambiguous, and thus subjectively applied, characterization of behavior. [74] This may be unsurprising since police are trained to focus on law and order, not student mental health or social and emotional well-being; SROs are using the tools they have. These tools are often wholly incompatible with schooling. The Advancement Project has documented 61 incidents of police brutality in schools over the past ten years.[75] Overall, research suggests that SROs' potential to escalate conflicts puts students at risk.

SROs are associated with increased school arrests, and thus may accelerate the school-to-prison pipeline.[76] For example, schools that employed police had an arrest rate 3.5 times that of schools without police.[77] As with exclusionary discipline, students of color are disproportionately subject to school arrests.[78] In Connecticut, Black and Latine students are arrested at 4 times and 2 times the rate of white students.[79]

This pipeline extends further for undocumented students, as contact with SROs can put them at risk of detention and deportation.[80] This risk is heightened in communities where local law enforcement is contracted with Immigration and Customs Enforcement under 287(g) agreements – which allows the Department of Homeland security to deputize selected state and local law enforcement officers to enforce federal immigration law.[81] Since 2013, COPS Grants have required recipients to sign at 287(g) agreement in order to receive funds.[82] There are several documented cases of SROs putting immigrant students at risk of "school-to-deportation pipeline."[83] Trump Administration officials have also publicly urged SROs and school administrators to support the administration's increased efforts to target undocumented individuals for deportation.[84]

Research consistently demonstrates that racial and ethnic disparities in discipline are not the consequence of "differences in rates or types of misbehavior" by students of color and white students but rather – conscious or unconscious – racial and cultural biases.

Research consistently demonstrates that racial and ethnic disparities in discipline are not the consequence of "differences in rates or types of misbehavior" by students of color and white students[85] but rather – conscious or unconscious – racial and cultural biases.[86] Studies show how SROs' implicit bias criminalizes students of color and students living in poverty. School police

in more suburban and homogenously white districts were largely concerned about protecting youth from external dangers. However, for school police in urban districts serving larger populations of students of color, "the students were the danger. Their work seemed to be much more about policing and the behavior management of the students rather than protecting them."[87]

To combat these negative consequences, many states have enacted policies to increase training to police, including SROs – especially implicit bias training. However, most officer training programs have not been rigorously evaluated and there is little evidence that implicit bias or similarly focused training is effective.[88] The limited research available shows that increased training is not associated with changes in behavior or reductions in racial disparities.[89]

SROs' presence can infringe on students' rights

With few specific guidelines regarding the role and responsibilities of SROs, individuals in these positions often have wide latitude in how they carry out their job. The discretion SROs have in schools can lead to police overreach.[90] Because legal standards for searches and interrogations have a much lower standard within schools, SROs may operate with more latitude than other police officers, thus posing a threat to students' civil rights.[91]

In addition, SROs' presence in schools raises concerns regarding information sharing between schools and the legal system. "For example, schools are encouraged to collaborate with law enforcement by assessing student records for potential criminal activity."[92] SROs may also exploit their positions of authority over students – using them as informants.[93] According to a recent national survey, 48% of SROs monitor the social media use of the students at their school site.[94] The Waterbury CT Police Department website even promotes this information sharing as part of the city's SRO program – "SRO's have also played a major role in gathering intelligence and forwarding that to the Criminal Investigations Bureau to assist in juvenile-related crimes."[95]

SROs Interfere with Education

In addition to effects on students' civil rights and safety, the presence of SROs and exclusionary discipline negatively impacts students' academic achievement and can accelerate future misbehavior, truancy, and drop-out rates.[96] In particular, students who have contact with the criminal legal system through arrests and searches experience worse schooling outcomes than those who do not. Arresting students doubles their risk of dropping out.[97] The consequences of a school arrest extend far beyond youths' public school outcomes and include the loss of access to higher education and funding, job eligibility, access to public housing, and increasing both the likelihood and consequence of future law enforcement contact.[98]

It is not just arrests that have an impact on students, but more fundamentally, constant police contact in schools – spaces that are supposed to be safe and nurturing. The presence of police shifts the focus from learning and supporting students to over-disciplining and criminalizing them. Regular police contact, even if this contact is in passing, affects how Black and Latine youth perceive themselves, their school, and law enforcement.[99] Students of color have reported feeling the police are there to protect the school from them.[100] If schools socialize youth to believe that they are the target of SROs, students no longer perceive schools as welcoming or nurturing places nor educators as caring adults.[101] Relatedly, other research shows that the presence of SROs reduced students' feelings of school connectedness – the belief that adults and peers in the school care about them as humans.[102] School connectedness is an important protective factor – young people who feel connected to their school are less likely to engage in behaviors that are harmful to themselves or others, are more likely to have better academic achievement, attendance, and persistence.[103] By alienating students, creating a sense of mistrust, and forming adversarial relationships, policing in schools can decrease, rather than foster, safe school environments where students are able to thrive emotionally, socially, and academically.[104]

Moreover, trauma and anxiety symptoms can increase with the frequency of police contact, regardless of where that contact occurs.[105] For many students of color, police presence in schools can cause re-traumatization given their negative experiences with law enforcement in their communities.[106] The racialized disproportionalities in discipline and policing can cause what is referred to as racial trauma - the exposure to race-based adversity, discrimination, and stress.[107] Increased anxiety and trauma are harmful to youths' development and learning and can result in decreased academic achievement.[108]

The presence of police shifts the focus from learning and supporting students to over-disciplining and criminalizing them.

Lastly, the focus on SROs has also diverted attention and funds from other areas of education that could support students. Between 1999 and 2015, the percentage of students who reported security guards or assigned police officers in their schools increased from 54% to 70 while the number of school counselors increased by only 5%, after adjusting for the growth in student enrollment.[109] There are also more sworn law enforcement officers than social workers in our nation's schools, with many states employing two-to-three times as many police officers in than social workers in schools.[110] Over 4,800 schools reported employing more school police and security than school-based mental health providers.[111] Across the country 1.7 million students are in schools with police but no counselors; 3 million are in schools with police but no nurses; 6 million students are in schools with police but no school psychologists; 10 million students are in schools with police but no social workers.[112] Compared to white students, Latine, Asian, and Black students are more likely

to attend schools where the districts chose SROs over counselors.[113] "Every dollar spent on [policing in schools] is a dollar that could instead be invested in teachers, guidance counselors, and health professionals that support," rather than criminalize, youth.[114] A clear picture emerges where schools serving predominantly white students invest in mental health supports for students, while those serving mostly children of color instead prioritize a policy presence.

Recommendations

The research shows that policing in schools undercuts the development of a healthy, just, nurturing environment, especially for students of color. Evidence-based alternatives to school policing are grounded in child development, relationship-building, and justice that address safety concerns in such a way that protects the well-being, dignity, and human rights of all students, families, and school personnel.[115] The following recommendations are based on the calls of youth activists of color and their allies who have been fighting for the disentanglement of policing and schooling for decades.

Remove Police from Schools and Divest from SRO Programs

- **Schools, districts, and states must remove police from schools and divest from SRO programs**. The removal of police from schools should be enshrined in policy at the local, state, and federal level.
    - An example of federal-level policy that could prompt such change is the Counseling Not Criminalization in Schools Act (S. 4360/H.R. 7848). Introduced in July 2020, this act would prohibit federal funding from being used for law enforcement personnel in schools and instead would award $2.5 billion in grants toward evidence-based and trauma-informed services to address the needs of marginalized youth and improve academic outcomes.[116]
- In addition to the removal of SROs, **districts must craft clear policies should specify when and how police are allowed on school grounds.** Policies and MOUs with police departments should: limit the cases when law enforcement can be called into a school; protect school personnel if they refuse to cooperate or facilitate in the criminalization of a student or their family member on campus by local, state, and federal law enforcement agencies; and establish particular safeguards to ensure students' human and constitutional rights are protected.[117]

Invest in Student Support Services

- **Schools, districts, and states must invest in student support services and staff trained to ensure positive and proactively safe school climates, such as counselors, psychologists, social workers, behavior interventionists, and/or other support staff.**[118] Unlike police, these professionals undergo years of training, including extensive study of child and developmental psychology, mental health, trauma, and myriad other subjects directly applicable to nurturing youth, including how to safely restrain if

someone is a threat to themselves or others.[119] Instead of disciplinarians, these professionals can understand what the student's needs are – whether it be a therapist, a dentist, help with housing or food.[120] These individuals are fundamentally more qualified to respond to students' needs and support them in a humanistic and holistic way that fosters school connectedness and ultimately increases school safety.[121]

- **State and federal policy should at minimum require that schools employ the number of support staff that meets evidence-based professional to student ratios** recommended by professional associations such as the National Association of School Psychologists, School Social Work Association of America, American School Counselor Association, and American Nursing Association.[122] Funds allocated for SROs and police departments should be reinvested via these policies initiatives to ensure all requirements are adequately funded.

Invest in Alternative Approaches to Safety and Discipline

- **Schools should invest in support staff other than police who can and do prevent and address safety concerns and conflicts.**[123] Successful models include student safety coaches[124] and intervention workers[125] - roles responsible for proactive needs identification and de-escalation.
- **Invest in alternative approaches to safety and discipline rooted in holistic anti-racist, anti-oppressive, and liberatory knowledge and values**.[126] Examples of evidence-based alternative approaches include restorative justice, transformative justice, and trauma-sensitive or trauma-informed schooling.[127] At the center of each of these approaches is the development of: healthy relationships; processes that support the healing of harm and transformation of conflict; and just and equitable learning environments that confront oppressive structures and systems.[128]
- **State and federal policy and funding initiatives must incentivize the adoption of alternative approaches and the accompanying ongoing education of all members of a school community - school personnel, students, families, and community members.**

Engage in a Deliberate, Effective Process to Transition Away from Policing in Schools

- The complete removal of police without the adequate investment in alternative student support services and safety and discipline structures will be detrimental to the success of these alternatives and the overall movement for police-free schools. A lack of robust investment in and development of alternative structures and capacity will leave a vacuum that breeds uncertainty, risking the school community's perception of safety thus perpetuating the falsehood that police are necessary. Schools and districts must follow best practices for change management which includes allocating the appropriate resources.
- To reiterate, **complete removal of police is the end goal, but the simultaneous process of divesting and investing must be carried out deliberately**.

- **Decision-making around transition processes must take into consideration power dynamics and ensure that all voices from the school community are meaningfully incorporated – with student voice as the driving force.**
- A deliberate process, for example, may begin with first establishing a new MOU that limits SROs' involvement in schools as well as information sharing between schools and police departments. Schools and districts may train staff, students, and community members about the appropriate roles of and their rights relative to SROs. The MOU and explanation of SROs' roles should be easily accessible on schools' and districts' websites. Schools may then begin a participatory initiative to decide which student support service personnel to hire and which alternative approaches to safety and discipline to adopt.[129] Schools may begin the ongoing education process for personnel, students, and families around these alternative approaches while building new organizational structures to support the integration of these approaches into day-to-day school life. As the capacity and structures become more robust, schools may begin removing SROs and limiting police involvement.

Conclusion

The increasing presence of police in schools has been motivated by federal funding initiatives and fears of school shootings. Despite the largely well-intentioned use of SROs to ensure school safety, safety cannot exist amidst a system of policing that criminalizes youth of color and undermines the quality relationships, and just and healthy cultures necessary for students to flourish emotionally, socially, and academically.[130] Instead, the use of SROs in schools reproduces unjust racialized patterns of discipline and state violence that exists outside of schools.[131] White youth and youth of color are having vastly difference experiences of policing out of school, vastly different perceptions of police in school, and thus vastly different educational opportunities.

We must disentangle the systems of policing and schooling. This removal of police from schools must be carried out in conjunction with new, robustly funded, liberatory policies that ensure all students are socially, psychologically, and physically safe. That is, creating safe schools for all students means avoiding overly simple reactionary solutions and doing the deep work of dismantling oppressive structures and building new structures to proactively address systemic root causes and unmet needs that lead to threats to safety.

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Pros and cons of school

- Post author:admin
- Post published:February 26, 2018
- Post category:Education
- Post comments:0 Comments

School is one of the oldest systems of education in the world. It is the place where children go to get knowledge and learn new life skills that would later be used in their adulthood. The school has been used as a yardstick to measure how knowledgeable one is depending on the level of school education attained by an individual. Below are some of the pros and cons of school.

Pros:

1. **Source of knowledge**: School is the primary source of formal knowledge that is designed to shape the future knowledge database of the student. School provides this knowledge to students through teachers.

2. **Encourages socialization**: A school is an ideal place where children come together to interact and share new ideas from various backgrounds. This also serves to encourage socialization among students which play an important role in their future.

3. **Boosts confidence**: School is a great platform in which students can express themselves openly and freely without being judged. This also helps to boost the students' confidence which comes in handy in their future.

4. **Bolsters teamwork**: School brings students from various backgrounds together towards a common purpose. By these students being able to work together, they develop their teamwork skills.

5. **Varied perspectives**: Schools helps students get a varied and diverse perspective about different subjects which helps the students adopt an open mind when dealing with issues and subject.

6. **Preparation for the future**: School is an institution designed to prepare children for the challenges of the future that they may face in their adulthood.

7. **Comparative information**: Through school, children are able to get information from various teachers and even from other students and compare this information. This way, they are able to adopt an open mind mentality.

8. **Encourages competition**: School setup is designed to bring the aspect of competition which in most cases encourages creativity and individuality.

9. **It is a source of inspiration**: School plays an important role in inspiring the students to be the best that they can be especially in relation to other children.

10. **A sense of belonging**: School brings together different students from all walks of life who eventually share a common goal and purpose in life. This ends up creating a sense of belonging among the children.

Cons:

1. **It is expensive**: In most cases, keeping students in school is an expensive affair especially in instances where the parents have to foot the bill. This causes a financial strain on the parents.

2. **Cutthroat competition can be harmful**: In a school set up, all students are subjected to the same tests and measuring scale which creates cutthroat competition. This may sometimes affect other students negatively.

3. **It may create confusion to a student**: School setup uses the same measurement metrics to assess the ability of students which may confuse the students who would want to pursue something different.

4. **Bad company may influence a child's behavior**: In school, there is all sort of people. Some of them may be of negative behaviors which may end up negatively influencing some students who are on the right path.

5. **Spoon feeding hinders creativity**: Schools sometimes spoon-feed students in a bid to receive favorable ratings in students' success which tramples on the creativity of the students.

6. **Favoritism is possible**: Schools sometimes show open bias towards other students who may be seen to be better than others which affects other students' performance.

7. **Extracurricular activities may distort students**: A lot of extracurricular activities sometimes associated with schooling may have a negative impact on the students while in school.

8. Exams are not fair measuring tools: Schools subject students to common examinations which in most cases are not fair tools of testing a student's capability.

9. Schools are biased: Schools are usually biased in terms of student attention since most schools only want to be associated with high-performing students.

10. May affect self-esteem: The students' self-esteem may be affected if they feel like they are not as good as their counterparts in class.

Tags: cons of school, pros of school

Q3. What are the pros and cons of the Police Chief's thoughts of placing an armed officer in our schools?

Session 1

- Pros
  - deterrent, stop it fast, vetted/trained people, takes responsibility away from teachers.
  - Secure
  - Address immediately
  - Relationships with students and SRO
  - Student feeling and perception
  - Staff perception
  - Officer could stop shooter
  - Or shooter may not even try because of armed presence
  - Reduction of casualties
  - Increase discipline because officers on premises
  - Kids feel safer
  - Local control
  - Efficient implementation
  - Immediate response
  - A plan only protects it doesn't simply try to save lives
  - Can be put in place quickly
  - Insurance against problem ever rising
  - Armed officer on site can stop the attacker quicker. Save lives.
  - Would be great if sworn, covered by jurisdiction officer. Many other issues for them to deal with in school like mental emotional emergencies
  - We can say we did something
  - It would be a pro if the police department managed
  - I think this is a great idea! Would make me feel much safer as a parent with three students in the school district
- Cons
  - Budget impact, psychological effect on children who may be sensitive to additional security, potential for unintended engagement with other discipline issues.
  - Funding needs to come from gun sales profit or sales tax increase, not from educational funds or taxpayer dollars
  - Complacency
  - Address root cause
  - First target
  - Size of building versus number of individuals
  - Money
  - Student feeling and perception
  - SRO and police or armed civilian accountability?

- Staff perception
- There could be many entrances. One officer is not enough.
- Kids feel anxious because armed guard presents
- Tat money must be earmarked!
- Scary for kids in school to have an officer with a gun at all times
- False sense of security
- Very expensive
- Money can be used for better proactive measures to prevent violence
- I will homeschool or move districts if there is armed officers in my school
- Can't think of any
- Money. Officers doing this should be paid for this duty
- Difficulty of hiring enough people who are truly qualified. These people need to be current on response to active shooters, current on trauma sensitive, poverty related issues.
- Guns in schools equals access for kids.
- It would be a con if the school managed
- Create sense of fear of school and society
- Create false security that one person with a gun can protect the whole school
- Spending funds here would take phones away from needing services such as additional resource staff
- Diversion of funds
- Armed guard causing fear
- Will officer respond to everyday issues?
- How many doors can be guarded and at what cost?
- False sense of security. Or the reaction would be to quicken be a knee-jerk reaction
- Cost of $2.5 million annual
- She preferred to shooters as cowards. Name-calling is not a solution.
- Reactive not proactive.
- statistically kids are in danger more so when traveling to and from school
- Won't deter from a fire alarm situation when a shooter is already a student in school pulls the alarm and get students to leave the building and shoot them from outside
- Costs outweigh any benefits. $2.5 million can pay for more teachers and schools

Comments:

- More security
- Manage perception
- Doesn't have to be retired
- See points from question one: civilian look and feel undercover look
- Trauma comment from question one
- Root causes from question one
- Turn reaction into prevention
- Intermediate step only

- Listen to your teacher
- Prevention
- Concern of the role of the armed guard. Would it turn into handling behavior issues?
- Let's use Science to make some of these decisions. There is no clear science supporting the benefit of armed guards. The cost is unsustainable in my opinion.
- I vote for using those resources which an armed guard but it would cost to coordinate and sustain support of mental health collaboration with area agencies and more district and parent support staff.
- I am heartbroken about the money and resources that would be taken away from other students such as rural schools who are mightily struggling resource wise already. The money would now be dedicated towards armed guards year after year
- No pros!
- Police accidentally shooting a student or leaving a gun for student to access
- More guns equals increased risk of death and injuries
- We don't have the money! We need more social workers!
- For SROs at Parkland high school waited for swat.
- Where is the data that supports this?
- My kids are afraid of armed guards – should that be what they see every day? No!
- More guns is not the answer!
- SRO in my building is opposed to this.
- No money. Staff can't even get basic supplies
- Armed guards in Florida didn't even enter the building they waited for swat
- One guard per school??? Jefferson =116 students and Prebble = 2400 students...equity?
- Our kids from undocumented households are afraid of police and so are their parents
- The families want want to enter the building
- How soon before that armed guard is used to subdue angry kids? Now the entrance isn't secure.
- The possibility of power abuse by peace officers have they worked? Stoneman Douglas had one and he was outside. Situations may be over escalated. Racial profiling.
- When officers enter a school shoot, they're looking for anyone with a gun, may shoot the peace officer. Non-verbal/special needs kids who may not listen to orders may be in danger in situations, may get shot
- Con- cost, laws, retired personnel double dip law, the schools budget restraints
- Time of manning after school, sports, concerts, please?
- Vetting process
- Need to explore all options before getting on options that may be good but not as effective or less or more costly
- Don't reward the NRA in the process
- The reality of the times dictates the necessity
- Chief Andrew Smith has experience and we need to listen to him
- It's a necessity of the times

- This is only part of the solution. We need to address the issue from the mental health perspective also
- Is $2.5 million per year or over a period of years?
- What is the damage to the psychological health of kids living in a police state?
- This is reactive and not proactive
- There is no research that supports the plan or idea that armed security actually makes it super school.
- I would like to have that expert to be known by students as an every day visitor who comes to know students and share time with them. Specially to get closer to those difficult students who don't do not want to approach easily to social or from the groups.
- Are there better ways to spend the money to keep kids safe?
- Trust
- Not afraid of police presence
- Someone has access to a gun if officer gets hurt
- Prior to hearing his explanation I was thinking the money would be better spent on mental health in the community however the expectation to increase response time was powerful. So I guess the biggest con is the money but the pro would be that increase response time. I would be worried a con would be this is the answer and remove resources from mental health initiatives. I worried in general but statistically the chance my kids will be killed in a mall is higher than school shooting so I'm not overly concerned about this
- More student social workers.
- Multiple entrances?
- Some schools have multiple entrances, how does this help?
- What about hidden remote entrances?
- Is this a part of a larger plan of safety?
- So much more prevention work could be done with more student services staff.
- Will the officer be asked to blur lines?
- $2 million could pay for a lot of student service positions. Relationships are key!***
- Kids with in the school letting other kids in – the armed guard wouldn't address this
- Schools are here to educate kids not pay for armed guards. $2.5 million a year is a lot to take away from education.
- Are we trying to deter, intimidate, or stop people from coming into our schools?
- Not comfortable with armed officers at the front door. It will cause people to stay away from schools
- Size of weapon against automatic weapons?
- Some members of minority communities are miss trustful of police.
- Students over power officer and take the weapon?
- Expense, who pays for it?
- Police of different cultures would be important.
- People will fear the police are racist, fearing the police is real.
- Police who are bilingual
- There needs to be bilingual police to put in schools

- Is correct to consider the idea but some families may fear for this, Latinos - Of our culture.
- The amount of officials depending on the school is important
- Police veterans are supposed to have ideas but not so open about racism and also EXPERIENCEs prove that contradict their involvement with our community.
- Fear of undocumented families or who have a criminal record. They will not relate to schools.

Session 2:

- Pros
    - A person who is one and only job is to provide armed protection at the point of entry
    - Good guy with gun versus bad guy
- Cons
    - Homeschool
    - Knee-jerk reaction to shoot
    - $4.5 million annual budget cost
    - Safety officer being used for minor disorders like a fight or to enforce other school rules. This will lead to a highly paid whole monitor
    - Build relationships and trust less emphasis on armed
    - Cost
    - Personnel
    - Training
    - Cost

- Comments
    - How to ensure a kid couldn't get the officer's gun?
    - What would be the best way to harden our schools or security for keeping someone out
    - What are the school boards alternative plans to arm police officers in every school
    - Where is the money coming from a long-term? What would be card to pay for an officer?
    - I necessary at elementary schools.
    - Money would be better spent on school counselors
    - Need more monitors so teachers can teach and not handle behavior problems instead
    - Teachers armed with a gun is a crazy idea
    - What is a healthy balance?
    - Are counselors prepared to deal with mental health services? Sent out to others outside of just wrecked such as community partners
    - Teachers need to increase relationships with students
    - Students belong in the classroom

- Too many doors for one officer to man alone
- We have less money but need to be responsible to accomplish more
- The cost is high! As a parent I would gladly pay more taxes to pay those police in schools
- Feel safer with police in school walking around during school hours
- Train SRO to avoid their own opinions and they need to think of other opinions too
- The cost on going – not taking away from our already strapped budgets
- I do think it would be a deterrent
- Additional officers would also need to build relationships and not just be viewed as a guard
- Armed personnel lesson response time
- The only way to stop a bad guy with a gun is a good guy with a gun
- Who are they going to replace at the school? Are they going to be expected to discipline children?

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A Parent's Guide to School Security: School Resource Officers (SROs)

Security experts understand that, for maximum effectiveness, a school's security infrastructure should encompass multiple systems. But, not all security approaches are created equal. While a comprehensive security plan uses multiple elements that work in tandem, where's the line between effective and excess?

Our series, *A Parent's Guide to School Security* attempts to provide objective answers and important information to help keep you up to date on school security best practices, starting with School Resource Officers.

Before the epidemic of school shootings, School Resource Officers (SROs) were present in only 1% of schools. Today, that number exceeds 40%. As school-based policing continues to be one of the fastest-growing sectors of law enforcement, parents and students need to be aware of:

- An SROs role at school
- The pros and cons of an SRO on campus
- SRO program best practices
- Whether or not SROs are effective at keeping students safe

The Basics: What is a School Resource Officer?

The goals of many SRO programs include providing safe learning environments in schools, providing valuable resources to school staff members, fostering positive

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- Educating students in crime and illegal drug use prevention and safety
- Developing or expanding community justice initiatives for students

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But their responsibilities don't stop there. One study by Texas State University interviewed a small sample of 26 SROs from across Texas. These interviews revealed that, in addition to their law enforcement role, 46% of SROs described their role as that of a social worker, 38% described their role as an educator, and 35% described their role as being a surrogate parent.

SROs are Not Sworn Police Guards

A school resource officer (SRO), by federal definition, is a career law enforcement officer with sworn authority who is deployed in community-oriented policing and assigned to work in collaboration with schools and community-based organizations to fulfill specific duties.

Compared to patrol officers, SROs spent more time on non-crime service-related activities, such as giving advice, medical assistance, community relations activities, and traffic direction. SROs also had higher levels of job satisfaction when compared to patrol officers.

But SROs CAN Charge Students with a Crime

Parents and students should be aware that committing a crime on school grounds can land them in worse places than the principal's office. Additionally, what a student says to an SRO, school staff and other students can be used against him or her in juvenile court.

But even rule-breakers have rights. Especially important is are their rights to be protected from an "unreasonable search or seizure" or from being questioned in a "custodial" setting when they are in school, at a school event, or on school property.

Pro: Studies Suggest SROs Effectively Deter Active Shooters

Some researchers have attempted to gauge whether school resource officers are proven to make schools safer.

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Con: Some Worry that SROs Criminalize Student Conduct

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A study by researchers at Mississippi State University examined statewide juvenile court data from 2009 through 2011. They wanted to see if charges brought by SROs differed from charges brought by other types of officers.

The study found that, although they are exposed to more student criminal and misconduct situations than city police officers, SROs arrest students at an equal rate.

The evidence in this study also suggests that when SROs do arrest students, they tended to downgrade the severity of the charges against the student to disorderly conduct rather than an assault or felony charge.

"You can't criminalize behavior. It is either criminal, or it is not," Mo Canady, NASRO Executive Director, says. "Most SROs serve as really effective filters to arrest. We could arrest kids for disorderly conduct all day long, but what good would it do?"

Qualities of a Great SRO

Along with a willingness to develop partnerships with students, parents, families, community organizations, and school administrators, The Police Foundation, every school-based officer should exhibit these qualities:

- Past coaching or mentoring experience
- Excellent communication and interpersonal skills
- An understanding of teen use of social media
- A positive attitude
- Previous experience as a patrol officer
- Recognition that student success is the primary outcome sought
- Understanding of child development and psychology

While those attributes are integral to an SRO providing daily value to students, it is also vital that each school screens potential officers for an understanding of crime prevention through environmental design (CPTED) and a thorough knowledge of school safety technology and implementation.

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people to death inside, questions have been raised as to the effectiveness of SRO programs.

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to be a helper, be like a coach. Those situations tend to work out very well."

Dr. Walker continued to say that SROs can be very effective in preventing school violence, but cautions they need to be properly selected and part of a law enforcement agency with a philosophy aligned with community policing.

Further Reading

- Local SRO program described as positive for students
- How one Calif. SRO is helping kids be safer on social media
- School resource officers helping students become successful
- Role of the School Resource Officer Tutorial
- New Jersey Launches Program for SRO-trained Special Law Enforcement Officers
- 3 steps to SRO success: How to be a good cop in school

Resources:

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Children's Legal Rights Journal

Volume 41 | Issue 2 Article 10

2021

School Resource Officers: Do the Benefits of Student Safety Outweigh Their Negative Impacts?

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Recommended Citation
Madeleine Morris, *School Resource Officers: Do the Benefits of Student Safety Outweigh Their Negative Impacts?*, 41 CHILD. LEGAL RTS. J. 193 (2021).
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Opposing Viewpoints:

School Resource Officers: Do the Benefits to Student Safety Outweigh Their Negative Impacts?

Madeleine Morris[*]

I. INTRODUCTION

Schools have always been a place where parents expect their children to be safe and protected. Student resource officer (SRO) programs were created to protect students from violence, but in practice, the safety benefits are often outweighed by their negative effects, such as higher juvenile incarceration rates through the school-to-prison pipeline and a greater overall student disconnection to school. To preserve their role in safeguarding schools but decrease risks for students, SROs should undergo specific training, especially regarding properly handling the behavior of students with disabilities and regarding implicit bias against students of color, and they should use alternate methods of discipline that do not involve arrests and the juvenile court system. This article will provide an overview of SRO training and duties, and then compare the benefits and drawbacks of SRO presence in schools. It will conclude with recommendations for limiting the negative impacts of SROs.

II. SRO DUTIES AND TRAINING REQUIREMENTS

An SRO is a law enforcement officer who is assigned to work at a school. This practice grew exponentially in the past twenty years, sparked by a number of school shootings. Parents in predominantly white suburban and rural areas pushed for stronger school safety regulations, causing SROs to be the fastest growing arm of law enforcement today.

SRO training and duties vary across school districts. In general, SROs must enforce school rules and the law, as well as be visible authority figures in schools. They can also participate in mentorship programs, provide students with training on safety and violence, and promote a positive school environment. SROs usually patrol school halls to discourage students from misbehaving, and when a student is caught breaking a school rule or the law, SROs step in to investigate and assist with student discipline. Certain school districts require SROs to follow zero tolerance polices when students are caught with drugs, meaning the SRO has zero discretion in how to respond. Other schools allow SROs to use discretion to decide a disciplinary course of action.

SROs are required to receive training, but requirements differ from state to state. Only twenty-three states require SROs to be trained or certified; however, many do not

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specify what the SRO training must cover. For example, many states are not transparent concerning whether training is required for SROs on the proper handling of discipline for students with disabilities.

In Illinois, an SRO is "a law enforcement officer who has been primarily assigned to a school or school district under an agreement with a local law enforcement agency." Illinois state law requires SROs to complete training within one year of assignment. This training must cover juvenile developmental issues, youth mental health, how to prevent child abuse and exploitation, and various educational administrative issues. Illinois does not explicitly require implicit bias or disability training.

III. BENEFITS OF SCHOOL RESOURCE OFFICERS

School resource officers can provide a variety of benefits not only to schools, but to individual students and local police departments. These benefits as analyzed below include promoting school safety, addressing the root causes of student misbehavior, and decreasing juvenile delinquency petitions where SROs are properly utilized. Further, SROs can improve relationships between students and law enforcement, serve as protectors for victimized students, and reduce the burden on local law enforcement.

Although there has been little direct research, it is theorized that SROs can promote safety in schools by deterring criminal activity at schools, specifically more serious crimes including possession of a weapon and assault. SROs can also aid in reducing the amount of fighting and bullying on campus through hallway patrols, which can allow SROs to intervene rather quickly when there is a fight. Students may be less likely to break the rules or pick a fight when SROs are patrolling school grounds because of the increased probability of being caught.

Some districts have found that SROs can use their positions to identify the root cause of school misbehavior and help students address it. For example, Brady Wood, a fourteen-year-old Franklin County high school student, was caught stealing food from the cafeteria. The SRO assigned to the case was ready to issue Brady a citation for larceny until he went to Brady's home to speak to his parents. There, he learned that Brady's parents were spending their income on drugs and alcohol and refused to sign a form that would allow Brady to receive free school meals. The SRO realized that Brady stole food because he needed it to survive. Instead of writing Brady a citation, the SRO reported the issue to the Department of Children and Families, which then was able to find a safe home for Brady with his aunt down the street. This story illustrates how SROs can assist vulnerable students in different ways than teachers—they have the time to dig deeper and their reach extends into the community.

Further, when SROs are properly utilized, they can actually help offset the school-to-prison pipeline. For example, SROs in Franklin County, Virginia, often impose alternative methods of punishment to delinquency petitions, such as community service, school service, or mediation. Once a student has completed his act of service, he is often encouraged to participate in afterschool extracurricular activities in order to create structure and prevent a second offense. In Franklin County, SROs only send a request for a delinquency petition to the state's attorney after all other avenues have been explored. A

study of schools in this county that utilize this approach found a 64% decrease in potential delinquency petitions.

Research also reveals that SRO programs can improve relationships and build trust between students and law enforcement. A 2016 study that surveyed students from various schools in one southeastern U.S. school district analyzed how students' attitudes towards SROs change with increased interaction. Overall, more student-SRO interactions were positively correlated with favorable feelings towards SROs. Other research shows that this improved trust can later help uncover previously unknown issues of abuse and neglect, because victims may feel more comfortable reporting the issue to law enforcement.

Additionally, SROs can sometimes serve as protectors for students, which can make students feel more comfortable asking for help. This is especially true for students who are victims of various crimes, abuse, and bullying, and who may feel safer attending school knowing an SRO is available to protect them. SROs have the unique ability to immediately intervene if a juvenile offender violates any court ordered condition, thereby increasing a victim's sense of safety at school.

Finally, SROs can reduce the burden on law enforcement outside of the school. When officers are stationed at schools, the school often no longer needs to call 911 when a dangerous situation arises because it simply informs the SRO. This gives the school a quick response time while allowing patrol officers to focus on issues outside of schools.

In summary, SROs can help schools and their students in various ways, from discouraging bullying to providing a quick law enforcement response. However, as the next section explores, SROs can also have negative impacts on students.

IV. HARMFUL EFFECTS OF SCHOOL RESOURCE OFFICERS

Although SROs can make some students feel safer, the presence of these officers can also come with harsh consequences. SROs can negatively affect students by referring students, especially students of color, to law enforcement instead of using in-school disciplinary procedures. This bolsters the school-to-prison pipeline and decreases student connectivity. These negative consequences not only harm the students who are disciplined, but also can harm the entire student body by causing students to fear that they will be arrested for minor misconduct. SROs can also be harmful to students with disabilities, largely by responding inappropriately to outbursts common to students with certain behavioral disabilities. Further, the negative consequences of SRO programs are disproportionately borne by students of color due to implicit biases.

Many counties have seen increases in referrals to the juvenile justice system as a result of SROs, which fosters the school-to-prison pipeline. The school-to-prison pipeline is a phrase that describes the process by which students, who are disproportionately students of color, are removed from the classroom, arrested, and funneled into the juvenile justice system, and often the prison system as adults. When SROs are present, minor offenses such as fighting or making threats often result in arrests rather than detention, suspension, or another form of school discipline. In fact, one in six juvenile arrests stems from misbehavior at school. The school-to-prison pipeline is a systemic problem that follows a child for the rest of his or her life, with collateral consequences such as increased

risk that the child will be arrested as an adult, abuse drugs or alcohol, face difficulties with employment, and struggle with homelessness.

When SROs refer students to law enforcement, it also creates negative educational consequences. A student arrest nearly doubles a student's likelihood of dropping out of school. This likelihood quadruples if the student is required to appear in court. For example, Chicago public schools' low-income students and students of color who were arrested in ninth or tenth grade had school dropout rates six to eight times higher than students who were never arrested. This impact on arrested students is especially concerning given that there is no evidence that removing a student who exhibits such unlawful behavior improves the education of the remaining students.

Further, the SRO link to the school-to-prison pipeline has a disproportionate impact on students of color and students with disabilities, who are twice as likely to be suspended or referred to law enforcement. Students of color already have suspension rates that are three times higher than white students and are significantly overrepresented in expulsion. Expanded SRO presence has led to increased officer referrals and corporal punishment for students of color. There are also concerns that SROs respond more harshly to students of color, sometimes even physically harming them. For example, in Osceola County, Florida, an SRO slammed a Black high school student into the ground while attempting to break up an altercation. The SRO knocked the student unconscious before placing her in handcuffs. While SROs may improve the safety of some students, they often have the opposite effect on students of color.

Students with disabilities are sometimes subject to physical harm because SROs often lack the proper training to de-escalate behavioral outbursts. For example, in Kenton County, Kentucky, a third grader with attention deficit hyperactivity disorder was arrested by an SRO after having a severe temper tantrum. When he refused to follow the SRO's order to sit down, he was handcuffed for fifteen minutes. The handcuffs were placed around his elbows, pinning his arms behind his back even though the boy cried out in pain. Students with disabilities often have Behavior Intervention Plans (BIP), a written plan that describes ways to intervene when a child is displaying undesired behavior. When these plans are not followed, the situation can escalate leading to traumatic interactions and sometimes even an unnecessary arrest, both of which can follow the child for the rest of his life.

Additionally, SROs often contribute to the lists and databases that feed the school-to-prison pipeline. In Pasco County, Florida, the Sheriff's Office has created a secret list of students it believes might "fall into a life of crime." A student can be placed on the list for a multitude of reasons: prior abuse, missing too many classes, being sent to the office for discipline, receiving poor grades, or witnessing or experiencing household violence. However, placement on this list is discretionary, which means it is open to bias and likely disproportionately affects students of color. In total, there are 402 kids on the list. The Sheriff's Office claims the list is used to assign mentorship and resources to students who need them the most, but the Sheriff's Office Manual refers to it as a way to "pinpoint kids who are likely to become criminals" in five separate instances. SROs pay special attention to the students on the list, increasing the likelihood they will be arrested for a minor

infraction, which in turn leads to a higher chance of dropping out of school and turning to crime.

Although SROs can sometimes promote a better relationship between law enforcement and students, research also reveals that SROs can create less "school connectedness," especially for students who have more interactions with SROs. School connectedness is a student's bond with their school, including whether the student has an attachment to the school or feels that they belongs with classmates. School connectedness is important because it can serve as a protective factor against violence, delinquent behavior, truancy, substance abuse, and risky sexual activity. SROs can decrease school connectedness in various ways. When a student sees a fellow student arrested for disorderly conduct or other less serious offenses at school, the observing student can become fearful that they might be the next person arrested for a minor disturbance. This fear grows upon witnessing fellow students being either unfairly targeted and arrested by SROs or receiving disproportionately harsh punishments because of their skin color. Seeing an SRO at school can also draw attention to school crime and create a fear of violence within the student body, fostering feelings of distrust. SROs, in addition to security measures like metal detectors and locker searches, can create a jail-like setting, which is not conducive to learning and further harms school connectedness. This reduction in school connectedness, and the various other ways SROs foster the school-to-prison pipeline, harms students, especially students of color and students with disabilities.

V. RECOMMENDATIONS TO DECREASE THE HARMFUL IMPACTS OF SROS

Despite the harmful impacts of SROs, especially for students of color and students with disabilities, SRO programs can foster safer school environments if implemented correctly. SRO presence can help deter some serious crimes and fights at school and can help make victims feel safer attending school. SROs may also be able to address the root causes of misbehavior, thereby preventing future misconduct or crime. However, SROs continue to disproportionately arrest students of color and students with disabilities for minor offenses, fueling the school-to-prison pipeline. To address the harmful impacts of SROs but retain the benefits, school districts should consider the following three recommendations: 1) make issuing a citation or arresting a student a last resort; 2) focus on making schools less like prison environments; and 3) increase training requirements for SROs, with a special focus on handling students with disabilities and recognizing implicit bias.

First, school districts should follow the model adopted in Franklin County, where arresting a student or issuing a citation is a last resort for SROs. School districts should abolish zero tolerance policies and should employ in-school disciplinary actions, such as detention or probation from sports. They should also consider restorative justice, community service, or peer courts if an issue calls for additional disciplinary action. If more school districts used in-school discipline or community service as punishments, less students would be arrested, decreasing the fuel for the school-to-prison pipeline. Further, SROs should first take ample time to investigate any behavioral outburst, understand the

situation, and do what is in the student's best interests rather than jump to issuing a citation or making an arrest.

Second, states can decrease SROs' contribution to the prisonization of schools by requiring them to use in-school discipline and restorative practices and barring them from using handcuffs on students. This change in tactics will minimize the prison-like environment by both reducing students' fear of arrest and avoiding the trauma of being handcuffed. Districts can also decrease the prisonization of schools by limiting locker searches and removing metal detectors. These steps should help foster a greater sense of school connectedness, which protects students from violent acts committed by other students because students who feel a sense of belonging are less likely to hurt members of their community.

Lastly and importantly, SROs need more training, especially implicit bias training and disability training around BIPs and how to implement them. Implicit bias training should teach SROs how to recognize their bias and provide tools and strategies to combat the influence of implicit bias. Disability training should cover how different disabilities cause students to act out, understanding BIPs, and the safest ways to deescalate these situations. States should follow Illinois' lead and designate specific SRO required training topics. However, Illinois and other states should ensure that specific training on implicit bias and students with disabilities is included in the designated list of training topics. Students with disabilities should never be arrested or placed into the juvenile justice system because they are unable to control themselves or calm down. Better training would protect disabled students and students of color.

VI. CONCLUSION

Although SROs can provide important safety services for schools, they can also make schools dangerous for students of color and students with disabilities through disproportionate and unnecessary arrests, which contributes to the school-to-prison pipeline. However, as Franklin County has illustrated, properly utilized SROs can actually help decrease juvenile justice involvement. States should learn from this example, as well as decrease school prisonization and implement stronger training, to counteract the harm SROs can cause while preserving their role in schools.

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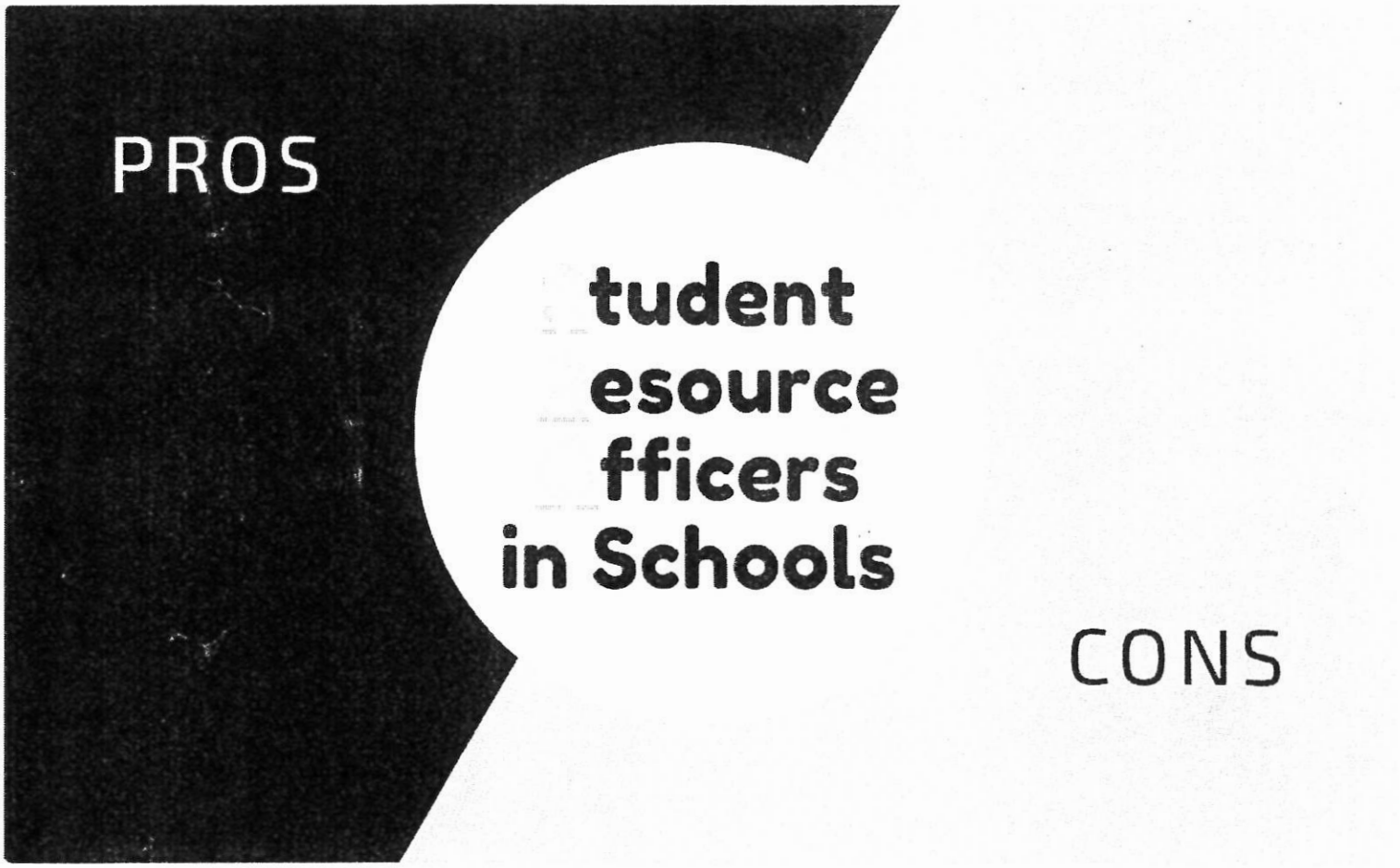
OPINION (HTTPS://THESMOKESIGNAL.ORG/CATEGORY/OPINION/)

Pro/Con: SROs in Schools

October 23, 2020



**Update November 13* On November 12, the FUSD Board of Education voted 3-2 to adopt the recommendation of the SRO Task Force, which includes terminating the SRO program. The full recommendation can be viewed here (https://drive.google.com/file/d/1cvKgxfUDOl25gKjOfzSJdxw1eCvjvcEY/view?usp=drivesdk).*

By Staff Writers Sumani Alem (http://thesmokesignal.org/sumani-alem/) & Tanisha Srivatsa (http://thesmokesignal.org/tanisha-srivatsa/)

On July 29, the FUSD Board of Education voted to reevaluate the School Resource Officer (SRO) program and established a task force with students, parents, and faculty, who will provide a recommendation to the Board regarding the program on November 12. Read on to see the *Smoke Signal* delve into both sides of this hotly-contested issue in our latest pro/con story.

For SROs

Since its inception in 1998, Fremont's SRO program has been intended to foster a sense of safety and security on campus. The program is vital in not only preventing students from engaging in harmful or criminal behavior but also in building positive relationships between students and law enforcement officers, and thus, must be a continued aspect of the FUSD community.

Recent anti-police movements sparked by a slew of racially-charged arrests and instances of police misconduct have elicited nationwide doubt in the police system. However, it's important to recognize the benefits of SROs on campus — and the ramifications of their potential removal.

Beyond simply providing a helping hand to students, SROs are a much-needed liaison between the district and the Fremont Police Department (FPD). If a student engages in harmful or criminal behavior on campus, an SRO can help defuse the situation. Without an SRO present, the case may be escalated to the FPD, where the incident would be handled as a regular crime.

"If Fremont police come in, they come in with this mindset of 'it's a criminal activity and we have to deal with it,' as opposed to [an SRO] who knows the students and the school site, and has a very different approach to intervening. [We want to make] sure that it doesn't escalate to becoming this 'all guns drawn, and we're gonna take them down' kind of attitude," FUSD Board District 5 Trustee Michele Berke said (https://www.thefsjc.org/election-2020/michele-berke).

In conjunction with Fremont Youth Services, FUSD SROs also refer students to the Diversion Program, which allows students who receive a Notice to Appear or formal arrest to talk with qualified mental health professionals and work out alternate settlements to incarceration, such as probation. If the SRO program, which is responsible for 80% of the Diversion Program's referrals, is discontinued, many students will be sent to juvenile court and lose out on valuable intervention counseling and mental health guidance, which may cause recidivism in the future.

In addition, SROs are one of the few personnel on campus authorized to issue 5150s, which issue temporary psychiatric holds on individuals who may pose a threat to themselves or others. While members of Alameda County's Mobile Evaluation Team (http://www.acgov.org/board/bos_calendar/documents/DocsAgendaReg_9_26_16/HEALTH%20CARE%20SERVICES/Regular%20Calendar/BHCS_Oakland_Policy_D can also place 5150s, their jurisdiction spans the entire county, while SROs on campus can respond to students' mental health crises immediately.

Having SROs serve as a middleman between the district and the FPD is crucial, benefitting both students, who get to work with an officer who knows their school site, and administration, who receive assistance in dealing with student transgressions.

However, one of the strongest reasons for continuing the SRO program is one that, if ignored, would pose the most severe danger to FUSD schools — active shooter threats.

Because SROs serve on campus, they can react to active shooter threats quickly in a situation where just a few seconds can mean the difference between life and death. Comparatively, a regular officer's median response time would be 5.5 to 6.5 minutes, according to an October 9 video statement (https://youtu.be/Yg_PKSEYYpA) from the FPD.

For example, on Oct. 15, 2014, Irvington High School's SRO placed the school and other surrounding FUSD campuses on lockdown after a student reported seeing a suspicious male on campus, allegedly with a firearm, enabling the FPD to keep students and staff safe while investigating the incident.

Additional benefits of SROs on campus go beyond dangerous situations. The rigorous training programs and standards that they are held to equip them to serve FUSD better than regular beat cops, who would intervene in student transgressions in SROs' stead. All FUSD SROs are required to attend the annual National Association of School Resource Officers conference and partake in district-wide Professional Development Days, where they are briefed on current issues facing school-based law enforcement, including emergency response training and FUSD's Alternative to Suspension program. (https://go.boarddocs.com/ca/fremont/Board.nsf/files/BRT26H00A743/$file/SRO%20Presentation.pdf)

SROs also often function as informal counselors and mentors on campus, engaging with students and staff in workshops. Many of these workshops are aimed at topics such as substance abuse and bullying, and are focused on providing students guidance that can help prevent them from later entering the juvenile court system. Further, SROs often have open-door policies where students can drop in to talk about issues they might be facing at school or at home.

When reevaluating the relationship between the district and the SRO program, it is important to focus on the "Resource" part of the name, rather than the "Officer." At its core, the SRO program is designed to help students, not to hurt them, and the proposal to prematurely eliminate it would leave students without the proper support they need to have a safe high school experience.

Against SROs

While SROs help keep schools and students safe from physical threats, statistics from the July 29 Board meeting surrounding arrests and referrals indicate that SROs are unfairly targeting students of color. SROs should be removed from FUSD schools, and instead, the district should invest in better counseling services to foster mental and emotional wellness and growth. This is likely to result in positive reinforcements, lower rates of delinquencies, and thus lower rates of suspension.

The data from the Board meeting, as mentioned in Part 1 of our SRO series (https://thesmokesignal.org/2020/10/04/the-question-of-school-resource-officers/), indicates that a disproportionate number of cases at FUSD schools involved minority students. The same report showed that more than half of the 21 student arrests or referrals to law enforcement submitted by FUSD SROs were on behalf of students who identified as Hispanic, while 14% belonged to Black students. While Hispanic and Black students only make up 13.2% and 3.7% of the Fremont population respectively, they are represented overwhelmingly more in the number of student arrests, identifying a troubling pattern of potentially racially-charged arrests.

Students who are arrested for possession of drugs or behavioral issues are faced with suspension, expulsion, and even the escalation of the issue to the juvenile court system. Overcompensating for minor infractions under the name of a "zero-tolerance policy" begins a vicious cycle of harsh punishments. Furthermore, SROs reduce complex issues of erratic behavior and drug abuse to mere law enforcement because that is what police are trained to do — apprehend offenders

and punish them. In this process, they may fail to consider the mental, social, and economic pressures that may have led the student to turn to violence and substance abuse in the first place.

Excessive punitive action can lead to a school-to-prison pipeline, the tendency for students who are punished in schools to face incarceration later in life. These students then may end up with a lifelong criminal status, only creating an animosity towards the police.

In addition, SROs operate under little to no federal guidelines and are limited to only a handful of training opportunities on implicit bias and school safety. Due to this lack of fundamental oversight, SROs are not equipped to understand complex juvenile and adolescent psychologies.

Mental health professionals and guidance counselors would be far more qualified to take on this task and foster a mutual sense of cooperation and collaboration on campus. Counselors are trained to deal with students socially, academically, and emotionally. A 2019 article from the American Civil Liberties Union explains, "The benefits of investing in mental health services are clear: Schools with such services see improved attendance rates, better academic achievement, and higher graduation rates as well as lower rates of suspension, expulsion, and other disciplinary incidents. Data shows that the presence of school-based mental health providers not only improves outcomes for students, but can also improve overall school safety."

Although there are free and confidential mental health agencies available to MSJ students, such as Fremont Youth & Family Services, The Hume Center, and Bay Area Community Health, teens are often reluctant to seek help from these services or are simply not aware of their existence. It is much more convenient to reach out to on-campus resources, such as counselors and school psychologists, than off-campus services that are available.

By providing counseling for students, school psychologists actively lower the rate of suspensions by giving students who may be suffering with mental health a chance to go to restorative programs. Counselors can determine the root cause of delinquencies and help students cope with these difficulties and stress without criminalizing them. On the other hand, SROs would tackle the issue with the same approach they might use for adult convicts and repeat offenders, excessively punishing students for an issue that may have been better resolved through conflict mediation or counseling intervention.

During the 2019-20 school year, FUSD paid $770,000 to fund the SRO program. Based on an average yearly salary of $74,796 for first-year counselors at FUSD as reported in the 2019-20 FUDTA salary adjustment settlement, FUSD can hire at least ten more counselors using funds currently allocated for the SRO program. This would be a better use of taxpayer dollars, and at a time when schools continue to face budget cuts because of the COVID-19 pandemic, spending such a large amount of money on SROs is not the right course of action — neither morally nor financially.

FUSD should remove SROs from schools, and instead, invest the $770,000 budget to maintain an adequate ratio of counselors to students. We must fund efforts to hire qualified social workers and school psychologists on campus who are trained to deal with students' issues in a more constructive way. Creating a safe environment for students of color starts with removing those who target them.

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Debate swirls over whether officers' presence benefits, harms educational climate

by Layne Stracener | October 25, 2020 at 5:05 a.m. | Updated October 25, 2020 at 10:23 a.m.

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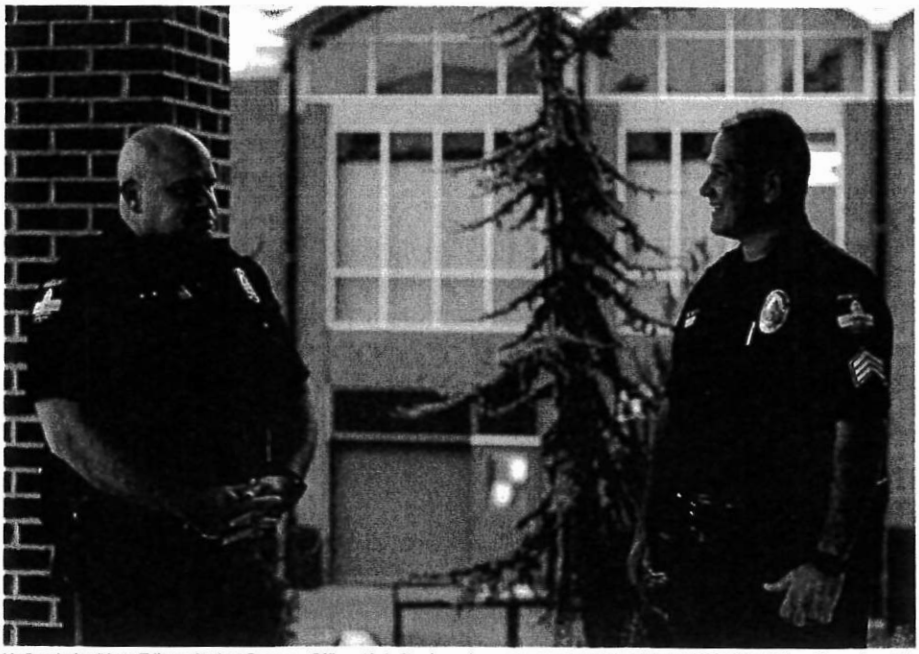

Liv Paggiarino/News Tribune Student Resource Officer Chris Gosche and Sgt. Joseph Matherne, the Student Resource Officer Supervisor, talk about the cold weather on Friday outside of Jefferson City High School.

The main role of school resource officers is to provide security and build relationships with students - but some schools are eliminating them out of concern they present more of a threat than protection.

For most area schools, the presence of a school resource officer provides more benefits than disadvantages, educators say.

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But shortly after George Floyd's death in Minneapolis, school boards in several cities voted to end their contracts with police departments, including Minneapolis, Oakland, California, Denver and Milwaukee, after the movement to defund the police gained momentum.

Nationwide, Black students are 3 1/2 times more likely to be arrested within school than white students, despite exhibiting similar behavioral patterns, according to the American Civil Liberties Union.

Carolyn Randazzo, a retired teacher who chairs Metropolitan Congregations United's Education Task Force based in St. Louis, said school resource officers are unnecessary. The task force is part of the Break the Pipeline Campaign that aims to end the school-to-prison pipeline.

"There are some (school resource officers) who are very good, who are members of the community that are really there to work with the students and to have a relationship with them - but so many of them aren't," Randazzo said.

A study by the Brookings Institute in November 2018 showed there was no discernible correlation between school resource officers and school safety.

The study also found white male students often felt safer with school resource officers on campus, but female students and students of color felt less safe with an officer present.

School resource officers, who can arrest and use force on students, have disproportionately targeted low-income Black and brown students, LGBTQ students and students with disabilities, according to the Institute for Policy Studies report.

Seeing police officers in uniform at school may have an adverse effect on students of color who have had negative experiences with police officers, Randazzo said.

"If they've been in the car when their parents have been pulled over for no apparent reason other than the color of their skin, they don't have the feeling that this person is someone they can go to when they have problems or when they don't feel safe," she said.

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In 2017, Black and Latinx students made up 40 percent of the U.S. school population, but they made up 58 percent of school arrests.

During the 2015-16 school year in Missouri, Black students were more than four times as likely to be arrested at school compared to their white peers, according to the American Civil Liberties Union.

Instead of having police in schools, Randazzo said, schools should use that money to put different measures in place to help students and prevent crime and violence.

"It would be safer for kids if there were more counselors and social workers to work with the kids to work through their problems and to make behavior changes that they might need to make to be more successful in school and to not get into situations that might turn violent," she said.

According to a 2019 ACLU study, 1.7 million students have officers in their schools but no counselors; 3 million have officers but no nurses; 6 million have officers but no school psychologists; and 10 million have officers but no social workers.

On the other hand, others believe school resource officers provide more benefits than disadvantages.

Blair Oaks R-2 School District Superintendent Jim Jones said he used to believe the need for police in the schools could be a sign of weakness and an indication that the school is in poor condition.

Over the years, his viewpoint changed, and he now believes students feel safer when a school resource officer is on campus.

"I have since changed my viewpoint from a sign of weakness to a sign of strength," he said. "Learning can only occur when students feel safe in their environment. A school resource officer cannot stop all acts that may go on in a school, but they can relieve the anxiety that exists when they are not present."

Although school resource officers don't enforce discipline and don't get involved if a student violates a school rule, they do get involved if the student is a danger to others, said Sgt. Joseph Matherne, the school resource officer supervisor for the Jefferson City School District.

They sometimes arrest students and bring them to the juvenile detention center for crimes such as a serious assault or bringing weapons to school. A juvenile officer then decides what action to take from there, Matherne said.

The school resource officers try to release the student to a parent and refer it to the juvenile office when possible, he said. They also try to calm the student down by talking to them and bringing them outside of the school environment, which usually works, JC Schools SRO Chris Gosche said.

But in cases such as an assault where somebody was badly injured, the officers will usually take them to the juvenile office, he said.

Just as most people slow down or check their speed when they see a police officer while driving, the visual presence of a school resource officer helps student behavior, JC Schools Safety Director Frank Underwood said.

"The physical and visual presence of an SRO can help to curb unruly behavior or even prevent some spontaneous actions by allowing a student to think, even if just a few seconds, about an act they may have thought they were going to carry out," Underwood said.

The presence of a school resource officer can also prevent situations such as school shootings, Jones said.

"If you're thinking about doing something that may not be in the best interest of students, if you see a law enforcement officer's vehicle near the school, you might rethink that," Jones said.

Two of the school resource officers in the Jefferson City School District undergo active shooter training and provide the training to school staff and the police department.

Another benefit of having school resource officers is they are on site and ready to respond immediately.

The response time for Blair Oaks and rural Cole County schools is estimated to be seven to 20 minutes depending on the location, Jones said - which may not be enough time if the schools didn't have resource officers.

"You have somebody who is trained in emergency response - whether it be CPR or just first aid or something much worse - and they know the layout of the building," Underwood said. "They can be there within seconds instead of minutes or tens of minutes."

School resource officers also go to classes to teach students about topics such as law enforcement career opportunities, drugs and constitutional law; and they assess school safety measures, offer suggestions for improvement and answer questions from staff, students and parents.

School resource officers have information about students that the staff doesn't have, such as information about their home lives, which allows them to know which students to check on, Underwood said.

"We get a lot of parent phone calls about stuff that happens outside of school that's not really something administrators can handle," Gosche said.

Another role of school resource officers is to build relationships with students and staff and act as a mentor, advisor and positive role model to students.

Matherne said this is beneficial to solving crimes and creating a better life for the student. Many people stay in contact with the school resource officers and reach out to them later in life, he said.

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"Having SROs helps to build and maintain additional positive relationships between students and adults in our buildings and allows students to make connections with law enforcement officers," Underwood said. "It gives them somebody to go to if they need to get something off their chest or they just want to express how they're feeling today."

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The Pros And Cons Of School Resource Officers

December 27th, 2018

School resource officers in Omaha, NE, often SROs for short, are trained law enforcement agents that serve designated schools. These representatives are usually members of the local police department, state police, or county sheriff. They get paid via the company they are employed by, the school district, or sometimes, a combination of both. With so much violence in the world today, particularly in and around schools, these institutions have to do something to make the learning environments safe again.

Sadly, nobody has a clear answer as to what needs to be done though. Some districts in Omaha, NE are installing cameras, metal detectors, and access control systems. A few are considering arming the teachers, and others are employing more SROs. The latter seems to be one of the most effective. Hence, readers should stick around to learn about the pros and cons associated with school resource officers.

Pro 1: SROs Can Serve As Educators And Counselors

Teachers can bring the officers into the classrooms to be guest lecturers. They can talk about things such as the job, substance abuse, sexual harassment, and more. Often, when kiddos hear things from the instructor, the phrases go in one ear and right out the other. However, pupils may be more inclined to listen

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when the words are coming from a law enforcement official.

Also, having an SRO on campus gives students a place to turn in times of crisis. The pupils might not be comfortable discussing the matters with a teacher, principal, or counselor. Hence, an SRO gives them another place to turn to talk about drugs, alcohol, dating awareness, or other common teen issues.

Pro 2: SROs Provide Feelings Of Safety And Security

The primary reason why kiddos are at school is to learn. However, it can be hard for them to study and do their best if they are continually hiding from trouble. Bullies can be lurking in bathrooms, around corners, or anywhere. Having an SRO on campus will keep most students walking a straight path. They will be less inclined to act up or misbehave. In turn, the school becomes a safer place for everyone. Plus, if a pupil does lash out, the official is on-site to quickly put a stop to the action and dish out punishments.

Con 1: Use Of Force

For the most part, the pros of having an SRO on campus far outweigh the cons. However, there is one particular con that needs to be discussed. On some occasions, these law enforcement officials have been known to cross the line when it comes to the use of force. They apply the same tactics to take down students as they do to fight violent criminals. This action leads to the pupil receiving physical injuries and psychological damage.

As such, the learner, or their guardians, tend to file grievances and lawsuits against the district and the employing entity. The SRO can get suspended without pay or even lose his or her job from such instances. Do some research on your own before determining if you are for or against SROs on campus. This legwork will assist you in making an informed decision about whether your district needs one of these officials or not.

Hammill Institute on Disabilities

Intervention in School and Clinic 2018, Vol. 53(3) 188–192
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DOI: 10.1177/1053451217702108
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The Growing Concerns Regarding School Resource Officers

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Abstract

There have been an increasing number of incidents in which school resource officers (SRO) have been used to manage student disciplinary issues with disastrous results. Court cases brought by parents and advocacy groups claim SROs have traumatized and injured students. This article addresses several critical issues concerning SROs being used to manage student misbehavior, lack of training, lack of policies regulating roles and responsibilities, and inadvertently promoting a school-to-prison pipeline. The authors provide recommendations and best practices for future use.

Keywords

school resource officer, discipline

During the past year, the media has exposed a rash of incidents concerning school resource officers (SROs) using excessive force to manage student misbehavior. Among the most disturbing cases receiving national media attention include those in (a) Kenton County, Kentucky, where an SRO handcuffed two elementary students ages 8 and 9 above the elbows on multiple occasions for noncompliance (S.R. & L.G. *v.* Kenton County Sherriff's Office, 2015) and (b) Richland County, South Carolina, where a high school girl who was seated in her desk was physically assaulted by an SRO for being noncompliant and refusing to give up her cell phone (Ford, Bothelo, & Conlon, 2015). Incidents such as these have left many parents and advocacy agencies questioning if the presence of law enforcement in school buildings has actually made children safer or merely placed them at an increased risk of injury and criminal prosecution (Bracy, 2010; Price, 2009).

History and Purpose

The permanent placement of law enforcement within schools originated more than a half century ago during the 1950s in Flint, Michigan, with the belief that a police presence would help decrease school violence, particularly gun-related incidences (Johnson, 1999; see also James & McCallion, 2013). Since their inception, school law enforcement officers, more commonly referred to today as school resource officers, experienced a significant degree of mission creep, a gradual expansion of the original goals/intent of the position. In the case of SROs, the original intent of helping create a safer school climate has been expanded in many districts to encompass discipline and enforcement of school policy. This expansion is in part due to a lack of precision or clear policy guidelines for defining their roles (Na & Gottfredson, 2011). The disparity of court decisions surrounding the role of police in schools and the extent of police powers, especially with regard to the blurring of lines between duties of administration and those of law enforcement, gives further evidence to the lack of clarity surrounding SRO programs at every level from policy to implementation (Thurau & Wald, 2010). According to a 2005 study prepared for the National Institution of Justice, a frequent mistake made by SRO programs is that they lack a detailed written definition of the roles and responsibilities to guide officers in their duties and

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govern school administrators in the use of SROs (Finn, Shively, McDevitt, Lassiter, & Rich, 2005).

The changing mission of SROs has often been reactionary to public outcry of a perceived threat to our nation's youth. During the sixties and seventies, SROs were placed in schools in many Southern states to help address issues related to racial tensions (Coon & Travis, 2012). Shortly thereafter, SROs were tasked with deterring drug-related problems across the nation (Price, 2009). In more recent years, there has been a huge growth in SROs in the wake of mass school shooting tragedies such as Columbine and Sandy Hook (Samah, 2015; Toppo, 2013). As a result of these societal fears, the presence of law enforcement officers within schools has expanded exponentially over the past several decades (James & McCallion, 2013). According to the National Association of School Resource Officers (NASRO), school-based policing has become one of the fastest growing areas of law enforcement (NASRO, 2012), with nearly half of all public schools having a police presence (U.S. Department of Justice, 2010). Today, there are approximately 19,000 SROs working in schools across the country (Statement of Interest 2015). The Safe and Drug Free Schools and Communities Act established SROs to help (a) educate students in crime and illegal drug use prevention and safety, (b) develop community justice initiatives for students, and (c) train students in conflict resolution, restorative justice, and crime and illegal drug use awareness.

Roles and Responsibilities

The NASRO defines the role of SROs as threefold, including (a) law enforcement, (b) teaching, and (c) mentoring. First and foremost, SROs are police officers responsible for the protection of life and property through the enforcement of laws and ordinances. Beyond that, SROs also serve as teachers in a host of programs such as DARE (Drug Abuse Resistance Education), GREAT (Gang Resistance Education and Training), and alcohol awareness/DUI prevention. In addition, SROs serve as mentors to students as well as advisors to the educators and administrators who work with them. As such, SROs are available for both formal and informal guidance. They also work closely with educators on attendance issues and counselors who work within the school and community to help build working relationships (NASRO, 2012). According to statistics released by the Justice Policy Institute (2011), nearly half (48%) of an SRO's contracted time is spent dealing with matters of law enforcement, a quarter (24%) is spent advising and mentoring, 12% is devoted teaching, and 16% performing various other duties.

Controversies

While an increasing number of schools have embraced the use of SROs to address safety issues ranging from drugs to weapons, their presence has not been without controversy. This column addresses several critical issues related to the use of law enforcement in schools, including SROs being used to manage student misbehavior, inadvertently promoting the school-to-prison pipeline, lack of training, and lack of policies regulating roles and responsibilities, as well as recommendations for best practices.

Managing Student Misbehavior

A common complaint among many educators and administrators has been the increased level of challenging behaviors they face from students, ranging from noncompliance to dangerous behaviors. These behaviors interfere with students' learning, disrupt the instructional environment, and pose threats to the safety and well-being of students and educators alike (Scheuermann, Peterson, Ryan, & Billingsley, 2015). A recent survey by the National Center for Educational Statistics (NCES) reported that 41% of public school teachers claimed student misbehavior interfered with their teaching. This is not overly surprising given the NCES also found that practically the same number (43%) of schools reported inadequate levels of teacher training in behavior management (NCES, 2014). Educational researchers have long cautioned that the combination of ineffective educational programming (e.g., failure to provide appropriate curricular instruction) and a lack of appropriate behavioral interventions can exacerbate student behaviors, leading to a vicious cycle of antecedents that set the stage for problem behavior (Couvillon, Peterson, Ryan, Scheuermann, & Stegall, 2010; Long, 1996). These increased levels of misbehavior coupled with a lack of professional training in positive behavioral interventions have resulted in many schools becoming overly reliant on increasingly harsh and often aversive behavioral interventions for dealing with challenging student behavior, including the use of suspension, seclusion, and restraint (National Disability Rights Network, 2009). An unfortunate consequence of tasking SROs to deal with student misbehavior has increasingly criminalized traditional school disciplinary issues and exacerbated the school-to-prison pipeline (Bracy, 2010; Mukherjee, 2007). This claim appears to be substantiated by the U.S. Department of Education Office for Civil Rights (OCR), which found that over the course of a recent academic school year, more than 260,000 students were referred to law enforcement, 92,000 students were arrested, 70,000 were physically restrained, and 37,000 students were placed in seclusion (U.S. Department of Education, 2014). Regrettably, the students most commonly impacted by these harsh and intrusive interventions were disproportionately minorities from low socioeconomic status (SES) (Anyon et al., 2014; Fabelo et al., 2011; Thurau & Wald, 2010).

School-to-Prison Pipeline

Although the original intent of SROs was to create a safer school environment, an unintended effect of placing law enforcement within schools has been increased opportunities for negative interactions between youth and police. This has resulted in an increase in youth being referred to the juvenile justice system for assault, weapons, and drug offenses (National Center for Juvenile Justice, 2014; U.S. Department of Education, 2014). A report from the Justice Policy Institute (2011) showed that schools with SROs had five times as many arrests for disorderly conduct as schools without SROs. According to Flannery (2015), in an article for *NEA Today*, more than a quarter million students were referred to police officers to receive legal consequences in 2010 for offenses that once would have, in years past, simply earned them a stern talking to by school personnel. The Statement of Interest (2015) acknowledged the school-to-prison pipeline theory in a Letter of Interest describing the involvement of law enforcement in the application of harsh school discipline, which can prove to be discriminatory, especially to students with disabilities. The U.S. Department of Justice cautions that SROs are more likely to criminalize minor school infractions and push students unnecessarily into the school-to-prison pipeline (Statement of Interest 2015). Such practices force students out of school and into the juvenile justice system.

The 2013 Strategies for Youth Survey found that the single offense in juvenile justice that has not been reduced over the past 30 years is public order offenses. Public order offenses include offenses such as disorderly conduct or obstruction of justice, which have increased by 108% from 1985 to 2009 (Strategies for Youth, 2013). Again, the populations most adversely affected by this trend are students of color and those with disabilities (U.S. Department of Education, 2014). Fabelo et al. (2011) reported that nearly half of students with emotional disturbance and 24% of students with learning disabilities had contact with the juvenile justice system in comparison to 13% of non-identified students. Civil Rights Data Collection (CRDC) data from 2014 showed that while Black students made up only 16% of the overall population, they represented 27% of students referred to law enforcement and 31% of students arrested at school. Comparable findings of disproportionality have been reported by researchers across the United Sates (Fabelo et al., 2011; Leiber, 2002; Mallet, 2014).

Lack of Training

Currently, there are no national standards outlining training requirements for SROs, and only a handful of states (AR, CA, CO, IN, MD, MS, MO, NJ, SC, TN, and TX) have established specific training/certification requirements for these specialized officers (U.S. Department of Education, 2015). The need for a more systematic approach to training SROs is a major factor in increasing their effectiveness as a solution to school safety issues. Unfortunately, a 2011 survey by the International Association of Chiefs of Police (IACP) found that three-quarters (76%) of respondent states do not mandate juvenile justice training for law enforcement beyond the basic training received at the police academy (IACP, 2011). This is disheartening given state police academies reported they spend less than 1% of total training hours on juvenile justice issues (Strategies for Youth Survey, 2013). Further, the curriculum in the majority (40) of states had a central focus on the juvenile justice code and legal issues rather than behavior management, child development, communication techniques, issues for minority populations, factors for disabled youth, or other recommended topics specifically related to working with juveniles. This lack of training is especially problematic when SROs interact with students with disabilities, especially those with emotional and behavioral disorders who have specific behavioral intervention plans that schools are required to comply with to optimize their educational success.

According to a 2011 IACP survey, almost three-quarters of SRO training is provided by outside agencies. Strategies for Youth, a national policy and training organization working to support effective policing in communities, recommends training that focuses on providing information that promotes positive interactions and decreases conflict by teaching about brain structure and child development, including capacity of youth to make decisions (Strategies for Youth Survey, 2013). The NASRO provides a 40-hour block of instruction for SROs, which includes law enforcement concepts, ethics, diversity and child development concepts, and trends in juvenile justice as well as teaching and informal counseling strategies (NASRO, 2012). Some exemplary state programs as well as additional information can be found on the Safe Supportive Learning Government website, https://safesupportivelearning.ed.gov/discipline-compendium.

Establish Policies Regulating Duties and Responsibilities

Currently, SROs are guided by varying regulations according to each state. However, Community Oriented Policing Services (COPS) encourages law enforcement agencies and schools to adopt a memorandum of understanding (MOU) to clearly document the roles, expectations, and responsibilities of all individuals involved for the purposes of maintaining and increasing safety in schools and communities (U.S. Department of Justice, 2013). Several well-established and model MOUs are shown in Table 1.

An MOU can help schools avoid the inappropriate use of SROs by clarifying the conditions under which law enforcement can intervene with a student and the level of force permissible. According to the Council of State Governments

Table 1. Sample Memorandum of Understanding (MOU).

MOU Guidance	World Wide Web Link
Advancement Project	http://b.3cdn.net/advancement/cf357b9f96d8c55ff8_rdm6ib9js.pdf
NASRO sample MOUs	https://nasro.org/?s=memorandum+of+understanding
U.S. Department of Justice	http://www.cops.usdoj.gov/pdf/2013_MOU-FactSheet_v2_091613.pdf

Justice Center (2014a), as of September 2013, 29 states have statutes that require SROs or school police to be sworn peace officers or certified law enforcement officers (i.e., AL, AZ, AR, CA, CO, CT, FL, GA, IN, KY, LA, MD,MI, MN, MS, MO, NV, NJ, NY, NC, ND, OR, PA, SC, TN, TX, UT, VT, VA). Further, in 2013, at least 29 states introduced more than 90 bills regarding SROs; as of September 2013, 17 of these bills became law. In Alabama, qualified SROs are allowed to carry a weapon while on duty and retired police officers may serve as part-time SROs. Connecticut law provides for training of SROs regarding children's mental, social, emotional, and behavioral health needs. The cost of SROs in Tennessee is a law enforcement responsibility. A Virginia law authorizes an appropriations combined with federal funds for the School Resource Officer Incentive Grants. (See also Council of State Governments Justice Center, 2014b, on legislative action on school safety.)

Relevant litigation also provides guidance regarding the contact of SROs. For example, *Freeman v. Gore* (2007) provides law enforcement officers the authority to use force to accomplish lawful objectives, such as detention and arrest. However, the level of permissible force that can be used was established through the Supreme Court ruling in *Graham v. Connor* (1989). The *Graham* case established a three-prong test that mandates law enforcement officers take into account the (a) severity of the crime committed, (b) level of threat to the safety of the public or officer, and (c) level of resistance.

Summary and Recommendations

Whereas the original intent of SROs was to create a safer environment, some unintended consequences of placing law enforcement in schools have been (a) greater opportunities for negative interactions between youth and police and (b) an increase in youth being referred to the juvenile justice system for assault, weapons, and drug offenses (National Center for Juvenile Justice, 2014; U.S. Department of Education, 2014). As highlighted by the U.S. Department of Justice, a poorly implemented SRO program can exacerbate the school-to-prison pipeline, resulting in significant harm to students' educational outcomes. The absence of sufficient training and clear policies to limit SROs' roles and responsibilities has resulted in continued mission creep. To ensure SROs are used effectively, schools should consider the following: (a) not use SROs to manage student misbehavior unless criminal in nature; (b) increase SRO training to include behavior management, child development, communication techniques, and disability awareness; (c) establish an MOU to delineate specific roles and responsibilities for SROs; and (d) include the SRO as a team member of the school-wide positive behavioral support (SWPBS) team to enhance safe school planning efforts. While SROs perform an important role in our nation's schools, it is critical that educators—and not SROs—be responsible for student behavior and discipline. The SRO should not criminalize behavior that school officials should properly handle (Statement of Interest 2015). This stance was reiterated by a recent position statement released from the NASRO, which states SROs should be prohibited from becoming involved in formal school discipline situations that fall under the responsibility of school administrators (NASRO, 2015).

Declaration of Conflicting Interests

The authors declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

Funding

The authors disclosed receipt of the following financial support for the research, authorship, and/or publication of this article: Manuscript preparation was supported in part by grants (No. H325D140044) from the U.S. Department of Education, Office of Special Education Programs. Opinions expressed do not necessarily reflect the position of the U.S. Department of Education, and no endorsement should be inferred.

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The Pros and Cons of Police-Free Schools

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The idea of removing police from schools is getting a fresh look amid the tumult following the death of George Floyd, a Black man from Minneapolis, in police custody in May. Now, as districts from Portland to Milwaukee sever ties with police departments, District 287 offers insight into the promise — and limitations — of such a move.

To exemplify the safety coaches' success, Superintendent Sandy Lewandowski cites a sharp drop in student arrests, from 65 to 12 in the program's first year, according to district data. The majority of arrests under the policing model were for low-

of their interactions with students, according to district data. In most cases, Lewandowski said, coaches are able to calm tensions.

The coaches, many of whom have years of experience working with special needs students in the district as paraprofessionals, spend their day bouncing between classrooms, interacting with students and responding to trouble. Rather than arresting students for misbehavior, the coaches use "restorative justice," which relies on mediation to help students express their emotions in a more positive manner.

But in critical ways the atmosphere remains threatening for many. Since officers left campus, only 59 percent of district staff report feeling safe at school, according to a recent educator survey. Just 54 percent said they feel "at least as safe" as they did before the district launched the coach program — and roughly a third reported feeling less safe. In a district where violent outbursts are common, officials acknowledged that educator injuries, including concussions, arising from altercations with students remain a problem. In fact, workers' compensation claims spiked after coaches replaced officers.

Read the full article about police-free schools by Mark Keierleber at The 74.

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The 74
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"Mobile" or "Assigned"?
Pros and Cons of Two Different Models of Placing SROs

August 2020 | Volume 13 | Issue 8

Note: In 2020, the COVID-19 pandemic, along with calls for public safety reform, has changed so much in our communities. Schools across the nation are dramatically changing the way they operate. Drastic changes in state and local funding will demand changes in personnel in education, justice, health, and all other sectors. As local law enforcement budgets are impacted, community and public safety leaders will have to reimagine the roles of their officers. They will also have to decide whether and how to use School Resource Officers (SROs). This article addresses the issue of placing SROs in schools.

Clearly, the field of criminology needs more and better data on the effectiveness and impact of school-based law enforcement. As a recent Congressional Research Service report (https://www.everycrsreport.com/files/20180705_R45251_db5492370a04c7e3b39f27ce52416d229a0ac17d.pdf) stated: "There is a limited body of research available regarding the effect School Resource Officers (SROs) have on the school setting." If a community decides to have a School Resource Officer program, that program must be one that yields positive results, namely, safety and health for all of its students and staff. One area we need to learn more about is how law enforcement agencies should place officers in schools, if they make the decision to put or keep officers in school.

There are different ways law enforcement agencies can arrange officers to work in schools. This article explores some of the current practices, contrasting the "mobile" (or "roving") model with the model of assigning an officer to a particular school or schools. A better understanding of these models of implementation will provide clearer direction for research that can yield results to better guide the field.

Little research exists on the relative merits of the mobile versus assigned models of posting officers in schools. To help us better determine the best way for a community to place its SROs, we turn to understanding gleaned from years of experience of practitioners in the field. Their insights were stimulated by a project that examined the pros and cons of how a large urban community distributed its officers in schools. Such insights can inform school-law enforcement partnerships considering or reconsidering its placement of SROs, and also help guide needed research comparing the various models.

Mobile SRO Model

The "mobile" model of using SROs, sometimes referred to as the "roving" or "roaming" model, describes the case where SROs cover a wide range of schools, either within a sector of a large city or all the schools in a jurisdiction. Officers are not appointed to work in any particular school; rather, they are asked to cover all, or most, of the schools in an area—typically by responding to calls for service from those schools. At times, the mobile model is used as a temporary measure while departments figure out how to staff positions in particular schools. It is also used by SRO supervisors who travel between different schools in support of their SROs and school administrators.

There are multiple benefits to a mobile model of SROs, a major one being coverage. "Mobile deployment allows us to cover a larger area with fewer personnel," according to Kevin Bethel, former Deputy Police Commissioner of Philadelphia, explaining how the city and its police department (https://www.phillypolice.com/) cover all of the schools in the city. Philadelphia uses a hybrid model, where police officers typically work outside the school in support of the safety officers inside the school. The greater coverage per officer brings down the cost per school. Additionally, by visiting more schools, officers also develop a broader knowledge of school safety, physical aspects of schools, and get to know more students and school staff.[1] Mobile SROs see more problems (and possibly more solutions) throughout the broader community and can help by sharing what they see with other schools. For example, an SRO can make a school principal aware of how another school uses its electronic tardy system more effectively to encourage on-time school attendance.

Mobile SROs also help to establish school-neighborhood connections. One mobile model practice, though not unique, is to have officers patrol the neighborhoods surrounding the school offering "portal (school) to portal (home)" observation. It is not uncommon for mobile SROs to move from a school they cover to the major transportation hub near the school. This route is patrolled because it can be the "hot spot" where fights or gang activity may occur.

Another possible benefit is unpredictability, noted by Dr. Ben Fisher, University of Louisville (http://louisville.edu/). Fisher argues that the element of unpredictability can be an asset in law enforcement. Mobile SRO patrols may be in a better position to intervene in negative behavior if those engaged in such behavior are not expecting the officers.

Finally, the mobile model could help to avoid some confusion about reporting relationships, meaning "there is less of a tendency for the SRO to think he/she works for the principal when they, in fact, work for the police department," according to Sgt. Delmar Williams, SRO Supervisor, Milwaukee (Wisconsin) Police Department (https://city.milwaukee.gov/police).

One argument against the mobile SRO model is that SROs are spread too thin. Precisely because they have such a wide coverage area, SROs do not have a chance to build strong and meaningful relationships with school staff and students. As Deputy Superintendent Leonard DiPietro,

Cambridge (Massachusetts) Police Department (https://www.cambridgema.gov/cpd) puts it: "It is difficult to work with whomever shows up."
Relatedly, this may impact trust building. Commenting on his district's experiment with a mobile model rotating through all schools, SRO Todd Runyan, Sioux Falls (South Dakota) Police Department (https://www.siouxfalls.org/police), notes, "The thought process was that the mobile model would allow us to get to follow more of our students as they progressed through the grades. What we found, though, was that when the mobile officers were in a school that was not their assigned school, we had very few people come to us with problems. Generally, what would happen is that a student or teacher would stop by the office, see that their 'regular SRO' wasn't there, and say something to the effect of 'I'll wait until our normal officer is here.' We found it [the mobile approach] very difficult to try to make the kinds of relationships that are instrumental to our job." This is a critical point because, as the COPS Office notes, "Building trust with the community is fundamental to effective policing."

A mobile model may also lead to shallow understanding about the problems at any given school. "Roaming SROs may not get the sense of community that you need to understand the students and staffing, as well as the aspects of the school building," according to Sgt. Jessica Murphy, Ed.D., SRO supervisor and academy instructor, Wicomico County, Maryland (https://www.wicomicocounty.org/). This situation may also mean that SROs have less time to be proactive. Using the mobile model, SROs are more reactive than proactive, given the number of schools they have to cover. Further, this type of SRO distribution may reduce the accountability of SROs, given that school administrators do not know or see officers regularly.

Assigned SRO Model

This model is where SROs are assigned to cover a particular school, or schools, on a regular basis. The SRO usually goes to that school daily, typically having a designated office space. The SRO may conduct patrols in the school, work with school administrators, serve as a mentor or informal counselor to students, and sometimes even teach students.

Such a model may allow SROs to "build up deeper, first-hand knowledge of the school community," according to Fisher. The assigned SROs also can "get to know the campus layout, the high-risk areas, etc. They get to know the students and parents," says Curt Lavarello, executive director of the School Safety Advocacy Council (https://schoolsafety911.org/), and former executive director and founder of the National Association of School Resource Officers (https://www.nasro.org/).

In turn, an assigned model can build stronger relationships. "The best benefit of the assigned model is long-term relationships," says Peter Pochowski, founder of Milwaukee's SRO program. The assigned model affords officers the ability to spend a greater amount of time on school grounds "to develop relationships with the students and a deeper connection to the school and staff," notes Dr. Joseph McKenna, Director of Safety and Security for the Comal Independent School District (https://www.comalisd.org/) in Texas, who has studied SROs extensively. "Having a resident SRO is by far better for de-escalation tactics and rapport building," states Sgt. Murphy. "One of the true benefits to the [assigned] School Resource Officer program is the fact that it allows that SRO to foster relationships with young people and school staff. Those relationships form the foundation for a true SRO program. . . . They also see that the SRO is 'part' of their school, sharing in the school pride to make sure it's safe," adds Lavarello.

Assigned models can also facilitate more trust and consistency between SROs and students. "Familiarity with officers who are readily visible and approachable can result in developing the deeper levels of trust which lead people to do things like report suspicious activity. The officer gets to build relationships with the students, much like a beat officer, resulting in a safer campus," according to Clarence E. Cox, retired chief of the Clayton County (Georgia) School District Police Department (https://www.clayton.k12.ga.us/departments/safety_and_security) and past president of the National Organization of Black Law Enforcement Executives (https://noblenational.org/) (NOBLE). "The assigned model provides consistency, so the SRO is more apt to become a part of that particular school's community. As such, they may develop more trust, intelligence, and relationships with the students," states Deputy Superintendent Leonard DiPietro. He adds, "For consistency, stay with the same officer assigned. The schools then know 'who' their SRO is and how each officer works with each school."

Assigned models may also afford more opportunities for proactive efforts. Assigned officers can engage in more education efforts with students, staff, and community members. SROs might teach a curriculum; or give ad hoc presentations on social media, bullying, or a myriad of other topics; or inform staff and parents about a variety of safety issues confronting that community.

Assigned models, however, come with their challenges. A major one is cost. The expense of having assigned SROs can be very high, even when that cost is shared between the school district and law enforcement agency.

Assigned SROs can also be misused by school staff: There are stories of administrators or staff who ask SROs to inappropriately help to enforce school rules (e.g., "Make that boy take off that hat" or "Give that student a ticket for cursing"). At times administrators who may be trying to make the case for removing a student from school may even ask the SRO to give a citation, or arrest a student for breaking a school rule. Enforcing school discipline rules is the responsibility of administrators, not SROs.

Occasionally, critics of the assigned model will argue that assigned officers might not be able to exercise the authority of a police officer if and when that is needed, because the officer has become "too close" with students. Other law enforcement officers and school staff members disagree with that argument, saying that seeing a student as human does not distract a mature officer from still being able to do his or her job.

Conclusion

Communities must figure out the best way to co-produce public safety. If a community decides to put in or retain an SRO program, law enforcement agencies and school systems must weigh the advantages and disadvantages of different models. On the specific question of arranging SRO coverage, the assigned model appears to be the optimal arrangement; however, school systems and communities must also consider the costs incurred and the best use of the resources available to them. Evaluation research on this subject could clarify these issues and help communities decide with greater confidence the best way to use officers in schools, should they decide to employ them.

By John Rosiak, founder of Prevention Partnerships, www.rosiakassociates.com (http://www.rosiakassociates.com)
(A version of this article was first published in *Translational Criminology*, Spring 2020, produced by George Mason University's Center for Evidence-Based Crime Policy.)

References:

1. This observation comes from a February 2018 discussion at the U.S. DOJ Officer of Community Oriented Policing Services (COPS Office). See also https://cops.usdoj.gov/supportingsafeschools (https://cops.usdoj.gov/supportingsafeschools).

The New York Times https://www.nytimes.com/2020/06/12/us/schools-police-resource-officers.html

Do Police Officers Make Schools Safer or More Dangerous?

School resource officers were supposed to prevent mass shootings and juvenile crime. But some schools are eliminating them amid a clamor from students after George Floyd's death.



By Dana Goldstein

Published June 12, 2020 Updated Oct. 28, 2021

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The national reckoning over police violence has spread to schools, with several districts choosing in recent days to sever their relationships with local police departments out of concern that the officers patrolling their hallways represent more of a threat than a form of protection.

School districts in Minneapolis, Seattle and Portland, Ore., have all promised to remove officers, with the Seattle superintendent saying the presence of armed police officers "prohibits many students and staff from feeling fully safe." In Oakland, Calif., leaders expressed support on Wednesday for eliminating the district's internal police force, while the Denver Board of Education voted unanimously on Thursday to end its police contract.

In Los Angeles and Chicago, two of the country's three largest school districts, teachers' unions are pushing to get the police out, showing a willingness to confront another politically powerful, heavily unionized profession.

Some teachers and students, African-Americans in particular, say they consider officers on campus a danger, rather than a bulwark against everything from fights to drug use to mass shootings.

There has been no shortage of episodes to back up their concerns. In Orange County, Fla., in November, a school resource officer was fired after a video showed him grasping a middle school student's hair and yanking her head back during an arrest after students fought near school grounds. A few weeks later, an officer assigned to a school in Vance County, N.C., lost his job after he repeatedly slammed an 11-year-old boy to the ground.

Nadera Powell, 17, said seeing officers in the hallways at Venice High School in Los Angeles sent a clear message to black students like her: "Don't get too comfortable, regardless of whether this school is your second home. We have you on watch. We are able to take legal or even physical action against you."

During student walkouts to protest gun violence and push for climate action over the past two years, some officers blocked students from leaving school grounds or clashed verbally with protesters, she recalled. At Fremont High School in another part of Los Angeles, where the student body is about 90 percent Latino, the police used pepper spray in November to break up a fight.

"All people who are of color here are looked at as a threat," Ms. Powell said.

For years, activists have called on districts to rein in campus police. They cite data showing that mass shootings like those in Parkland, Fla., or Newtown, Conn., are rare, and that crime on school grounds has generally declined in recent years.

The presence of officers in hallways has a profound impact on students of color and those with disabilities, who, according to several analyses and studies, are more likely to be harshly punished for ordinary misbehavior.

Still, efforts to remove school resource officers face the same pushback as a broader national effort to reduce funding for police departments: resistance from the police themselves, who are often politically powerful, and concern from some parents and school officials that removing officers could leave schools and students vulnerable.

In Oakland, Jumoke Hinton Hodge, a school board member, said that although she strongly supported the Black Lives Matter movement, she opposed the effort to eliminate district police officers. Those officers are better equipped to work with teenagers than are the city police, who could be called to schools more often if the district no longer had its own force, she said.

The district's officers train to prevent school shootings, Ms. Hinton Hodge said, and they respond to students who have reported sexual abuse or are at risk of suicide. The proposal to eliminate the force felt rushed, she said, and would leave the district without an adequate safety plan.

"Are you here for the long haul, about a movement?" she asked. "Or are you in a moment?"

In New York City last weekend, hundreds of teachers and students marched in a protest calling for the police to be removed from schools and replaced by a new crop of guidance counselors and social workers. Mayor Bill de Blasio committed to diverting some of the Police Department's funding to social services for children, but has so far not shown a willingness to significantly reduce police presence in hallways.

Mayor Lori Lightfoot of Chicago has rejected calls from the teachers' union and others to remove officers from schools, saying they are needed to provide security.

Both mayors control their city's school systems. It is districts with elected school boards, which are more independent from other local government agencies, that are currently driving the wave of change.

Mo Canady, executive director of the National Association of School Resource Officers, said he was disappointed by attempts to link school policing to the killing of George Floyd in Minneapolis. He called Mr. Floyd's death during an arrest "the most horrific police abuse situation I've seen in my career."

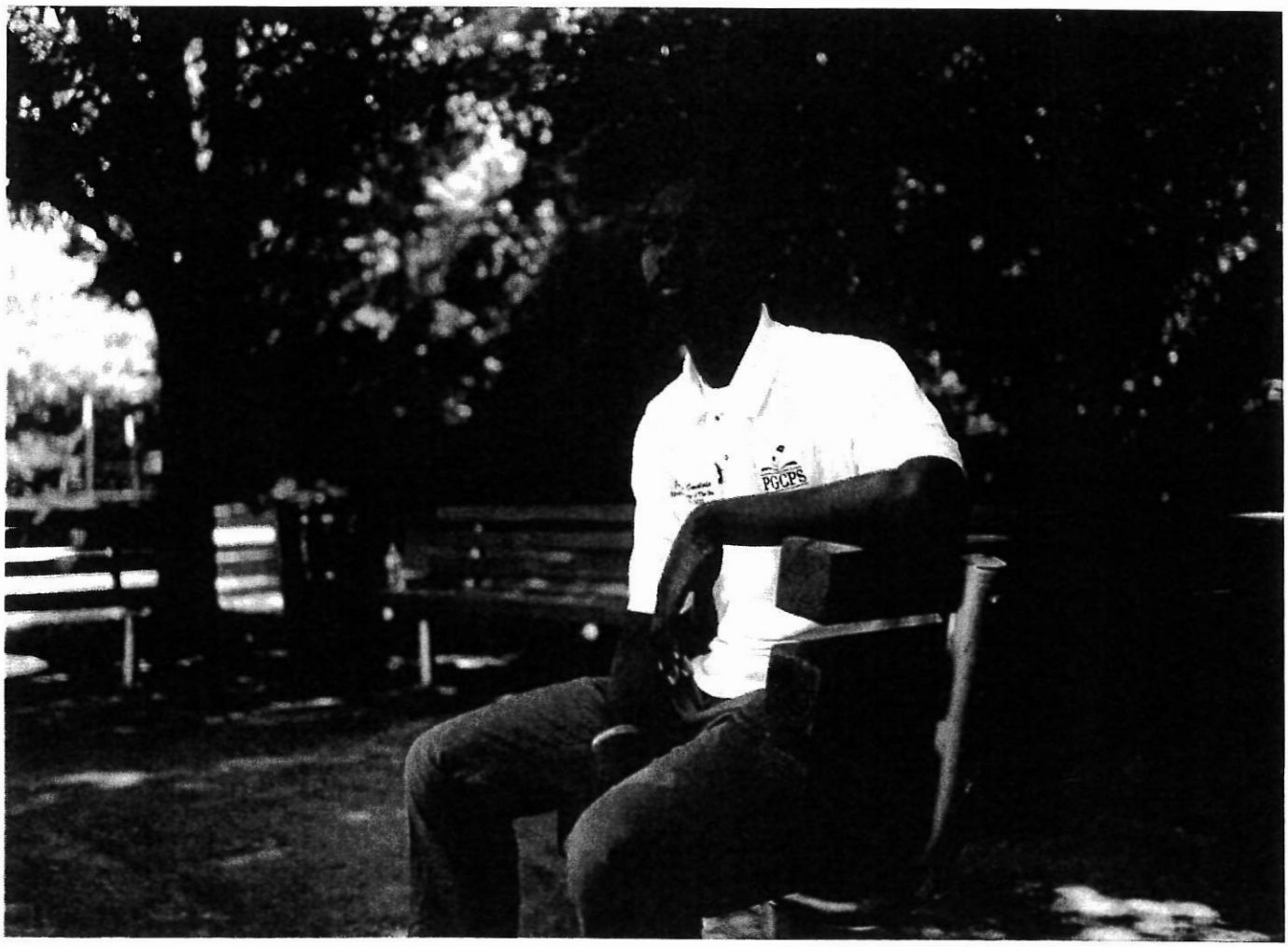
Well-trained school resource officers operate more like counselors and educators, Mr. Canady said, working with students to defuse peer conflict and address issues such as drug and alcohol use. He suggested that disproportionate discipline and arrest rates for students of color and those with disabilities could be driven by the actions of police officers coming off the street to respond to one-off calls from schools, or by campus officers who lack adequate training in concepts such as implicit bias.

"The message to the districts has to be, 'Don't throw the baby out with the bath water,'" Mr. Canady said.

But as schools face significant budget cuts brought about by the coronavirus pandemic, some students, educators and policymakers say it would be wiser to hire psychologists to provide counseling and nurses to advise students on drugs and alcohol, instead of training police officers to do such tasks.

In Prince George's County, Md., outside of Washington, Joshua Omolola, 18, has marched to protest the killing of Mr. Floyd. Now, as the student member of the Board of Education, he is supporting a proposal to remove police officers from the county's schools, whose students are predominantly black and Hispanic.

The millions the county spends annually on school policing should be reallocated to mental health services, Mr. Omolola argued, to treat the root causes of student behavioral problems.



Joshua Omolola, 18, has marched to protest the killing of George Floyd. Now, as the student member of the Board of Education, he is supporting a proposal to remove police officers from schools in Prince George's County, Md. Nate Palmer for The New York Times

Police departments have typically responded to calls from school employees, but the everyday presence of officers in hallways did not become widespread until the 1990s. That was when concern over mass shootings, drug abuse and juvenile crime led federal and state officials to offer local districts money to hire officers and purchase law enforcement equipment, such as metal detectors.

By the 2013-14 school year, two-thirds of high school students, 45 percent of middle schoolers and 19 percent of elementary school students attended a school with a police officer, according to a 2018 report from the Urban Institute. Majority black and Hispanic schools are more likely to have officers on campus than majority white schools.

But when the Congressional Research Service reported on the effectiveness of school resource officers in 2013, it concluded that there was little rigorous research showing a connection between the presence of police officers in schools and changes in crime or student discipline rates.

Activists who have worked for years to remove officers from hallways said they were shocked at the speed with which school districts were promising significant change after Mr. Floyd's death. The coming weeks may equal the impact of a decade's worth of incremental reforms, according to Jasmine Dellafosse, an organizer in Stockton, Calif., east of San Francisco, with the Gathering for Justice, a nonprofit group.

After the A.C.L.U. Foundation of Northern California and the state Department of Justice investigated harsh discipline practices in Stockton schools, the district police force agreed last year to establish new restrictions on the use of force and on when to arrest students.

Now the school board plans to consider, later this month, a resolution to remove police officers entirely from schools and to reallocate their budget to programs such as ethnic studies, counseling and restorative justice.

"There won't be real change," Ms. Dellafosse said, "until police are out of the schools."

Eliza Shapiro and Erica L. Green contributed reporting.

Eliminating School Resource Officers to "Make Students Feel Safe." How About We Make Students Truly Safe?

Eliminating School Resource Officers to "Make Students Feel Safe." How About We Make Students Truly Safe?



By ***Steve Pomper***

The school board for the school district I live in, which contains the schools my children attended, and grandchildren now attend, recently voted to eliminate school resource officers. Lucid people immediately recoil at such raw stupidity while political radicals convulse with delight over their "wokeness."

According to Q13 FOX, school district officials defended their decision by citing, "the reason for the change is to make students feel safe." *Feel* safe? What about actually *being* safe? School district spokesperson Harmony Weinberg said, "It did come down to them (the school board), each of them, individually, hearing from students who felt either hurt, traumatized, or have some sort of negative impact from having police presence on campus."

There was no mention of "the school board, each of them, individually, hearing from students who" supported police officers in their schools. I'm not sure there's a device sensitive enough to measure the board's apparent apathy toward those (obviously racist if they support cops) students.

What a load of garbage. Except for rare circumstances, kids who feel traumatized, hurt, or negatively impacted by the mere presence of police officers on campus need counseling. And parents and teachers need to reflect on why those kids are feeling this way.

It is not normal for a child to believe police officers are out to hurt them. And there is no evidence in any valid statistics that this is true. Yet, some parents and teachers continue to press upon these kids the myth about wanton police abuse. In other words, adults with political agendas must teach kids to believe lies about the police.

These school officials' views are not based in reality. Can they truly be so "woke," they will risk their students' safety to demonstrate to

the radical mob just how "woke" they are? Before and after the vote, I'd emailed every board member about my concerns. I only received one reply. It was an auto-response notification that the member was retiring in three days.

Apparently, my point of view did not matter to them. I mean, what do I know? I'm only a retired police officer, with grandkids attending classes in the school district, who knows the value of cops in schools.

But, aside from the critical safety aspects, there's another facet skittering around the main issue, trying to remain hidden. It came to me during an interview with Nicolette Emmino and Bryan DeLuca at Insomnicat Media (NPA will post a link when it is available). Being solutions-oriented, during the discussion about the challenges with police-public relations, they asked me what I thought were suitable ways to bridge the gap.

I told them people should meet with cops in more informal settings more often. Meeting officers is an excellent way for students to learn about cops as people. They learn that police have families, have likes and dislikes, and have good and bad days, just like them.

Then it clicked: the radical decision to toss police officers out of the schools does the exact opposite of students getting to know the cops. In fact, it works in reverse. It increases the odds students won't meet officers in a safe, informal setting. It adds to the false fear students are being taught and not to the understanding school officials should be encouraging.

It occurred to me these radical school board members don't want police officers to meet the children, and they sure don't want the kids getting to know the officers. Under the ludicrous, and insulting, premise that police officers are dangerous to minority students, they have eliminated one of the (if not *the*) best tools for bridging the public-police gap. But why?

Why would school board members do such an irresponsible thing that accomplishes the opposite of what they've said they've wanted for years? Better relations between the youth, specifically minorities, and the police. Most honest people, on a one-on-one basis, will tell you they don't believe cops are a threat to students in the schools.

But dishonest school board members with political agendas, having marinated in their newly found woke juices, are now the willing coconspirators of Marxist radicals who are exploiting a racial division they helped to create and then exacerbated, so they can tear down and replace traditional American culture. Put the political ideological noise out of your mind for a moment and ask yourself, *why don't they want students to get to know police officers*?

The answer is simple. Because they don't want the kids to learn the truth: that the cops are actually nice people who are at the school specifically to protect and not hurt them. This is especially true of cops who serve as school resource officers. Most of these officers have volunteered for the positions, specifically so they can protect kids and so the kids can get to know the cops.

The false premise that school districts are voting to get rid of school resource officers because minority students are afraid the cops will hurt them is insulting, insane, and it folds reality inside out. But we're not supposed to say that, right. You're obviously racist to support the police, which shows if you do, it's equally obvious you support cops killing black people. At least, that's the narrative full of holes they're trying to float.

Come on, folks! If you don't believe this nonsense about the police, say so. You're the ones who are being reasonable. They are not, and, though they take offense at the least perceived slight, they're sure not afraid of offending you.

Their unreasonable, ideologically based, often violent, actions also solidify the evidence supporting those who argue the schools are vessels of political indoctrination and not sanctuaries for teaching and learning objective facts.

If you don't believe the vast majority of school resource police officers are in schools to help and not hurt students, you are either a moron or a deluded ideologue. No, really. Those are your only two options. Oh, wait..., you could be both.



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Cops and No Counselors

How the Lack of School Mental Health Staff Is Harming Students



Cops and No Counselors

How the Lack of School Mental Health Staff Is Harming Students

Acknowledgements

Special thanks to the Center for Civil Rights Remedies at the UCLA Civil Rights Project for their collaboration with the data and publication of Part I in this report series. We thank the National Association of School Psychologists, the American School Counselors Association, and the School Social Work Association of America for their feedback and continued advocacy. Thank you to our ACLU affiliates in Nebraska (Scout Richters, Rose Godinez) and Ohio (Melekte Melaku) for providing on-the-ground information about what is happening in the states. Lastly, major thanks to Avery Horne, Matthew Leuvano, and David McGill, our ACLU of Southern California interns.

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Executive Summary

The U.S. Department of Education recently required every public school to report the number of social workers, nurses, and psychologists employed for the first time in history. Data about school counselors had been required previously, but this report provides the first state-level student-to-staff ratio comparison for these other school-based mental health personnel, along with school counselors. It reviews state-level student-to-school-based mental health personnel ratios as well as data concerning law enforcement in schools. The report also reviews school arrests and referrals to law enforcement data, with particular attention to disparities by race and disability status. A key finding of the report is that schools are under-resourced and students are overcriminalized.

Today's school children are experiencing record levels of depression and anxiety, alongside multiple forms of trauma. According to the Centers for Disease Control and Prevention, the suicide rate among children ages 10 to 17 increased by 70 percent between 2006 and 2016.[1] Approximately 72 percent of children in the United States will have experienced at least one major stressful event—such as witnessing violence, experiencing abuse, or experiencing the loss of a loved one—before the age of 18.[2]

School counselors, nurses, social workers, and psychologists are frequently the first to see children who are sick, stressed, traumatized, may act out, or may hurt themselves or others. This is especially true in low-income districts where other resources are scarce. Students are 21 times more likely to visit school-based health centers for treatment than anywhere else.[3] Schools that employ more school-based mental health providers see improved attendance rates, lower rates of suspension and other disciplinary incidents, expulsion, improved academic achievement and career preparation, and improved graduation rates.[4] Data shows that school staff who provide health and mental health services to our children not only improve the health outcomes for those students, but also improve school safety.[5] However, there is no evidence that police in schools improve school safety—indeed, in many cases they are causing harm.[6] When in schools, police do what they are trained to do—detain, handcuff, and arrest. This leads to greater student alienation and a poorer school climate.

Given this information, we would expect school boards, school principals, and government leaders to be working to remove law enforcement from our schools and using every available resource to build up school-based health professionals. But that has not been the trend. Instead, funding for police in schools has been on the rise, while our public schools face a critical shortage of counselors, nurses, psychologists, and social workers. As this report reveals, millions of students are in schools with law enforcement but no support staff:

- 1.7 million students are in schools with police but no counselors.
- 3 million students are in schools with police but no nurses.
- 6 million students are in schools with police but no school psychologists.
- 10 million students are in schools with police but no social workers.
- 14 million students are in schools with police but no counselor, nurse, psychologist, or social worker.

Our report reveals that schools fortunate enough to have mental health professionals are still grossly understaffed. Professional standards recommend at least one counselor and one social worker for every 250 students, and at least one nurse and one psychologist for every 750 students and every 700 students

respectively. These staffing recommendations reflect a minimum requirement. Nonetheless, 90 percent of students in public schools fail to meet this standard when supporting students. Even in schools with a significant lack of health support staff, law enforcement presence is flourishing. Many states reported 2-3 times as many police officers in schools than social workers. Additionally, five states reported more police officers in schools than nurses.

The consequences for these funding decisions fall on the most vulnerable students. Teachers are often not equipped to deal with the special needs posed by children with disabilities. Furthermore, historically marginalized students, such as students of color, may attend schools with fewer resources and supports. When there are no other behavioral resources at hand, some teachers request help from law enforcement. This results in an increased criminalization of our youth: we found that schools with police reported 3.5 times as many arrests as schools without police. As a result, students with disabilities and students of color are most frequently criminalized. Consider these findings:

- Students with disabilities were arrested at a rate 2.9 times that of students without disabilities. In some states, they were 10 times as likely to be arrested than their counterparts.
- Black students were arrested at a rate 3 times that of white students. In some states, they were 8 times as likely to be arrested.
- Pacific Island/Native Hawaiian and Native American students were arrested at a rate 2 times that of white students.
- Latinx students were arrested at a rate 1.3 times that of white students.
- Black girls made up 16 percent of the female student population but were 39 percent of girls arrested in school. Black girls were arrested at a rate 4 times that of white girls. In North Carolina, Iowa, and Michigan, Black girls were more than 8 times as likely to be arrested than white girls.
- Native American girls had a school arrest rate 3.5 times that of white girls. Native American girls were 12 percent of girls in Montana but were 62 percent of female arrests in that state.
- Black and Latino boys with disabilities were 3 percent of students but were 12 percent of school arrests.

This report presents detailed results, state by state. It outlines which states have the least support staff and greatest police presence. In addition, it puts this data in context by reviewing the history of how we got here. Lastly, it presents key recommendations to reverse course, including:

- Federal, state, and local dollars must prioritize counselors, psychologists, social workers, and nurses instead of police.
- The Department of Education should not just continue to collect the data on school support staff and student interactions with police, it should also take steps to ensure the data is more complete and accurate.

Introduction

The nation's children are facing a crisis. They walk into schools and classrooms burdened by a barrage of social, emotional, and psychological issues. Today's school children are experiencing record levels of depression and anxiety alongside multiple forms of trauma.[7]

Mental Health and Schools. According to the Centers for Disease Control, the suicide rate among children ages 10 to 17 increased by *70 percent* between 2006 and 2016.[8] The recent wave of school shootings reminds us that unaddressed needs of children can result in tragic crisis. It is estimated that nearly 35 million children in the U.S. have experienced at least one event that could lead to childhood trauma.[9]About 72 percent of children in the U.S. will have experienced at least one traumatic event such as witnessing violence, experiencing abuse, or experiencing the loss of a loved one before the age of 18.[10]The majority of mental health needs first emerge during adolescence and are most effectively treated during this period.[11] The data suggests 1 in 5 youth will develop mental health difficulties eventually warranting a diagnosis, and 1 in 10 youth will be impacted by their mental health needs enough to require additional supports from schools.[12] These mental health concerns can have serious impacts on students as they progress through school, and it contributes to nearly half of the youth eventually dropping out.[13]

Up to 80 percent of youth in need of mental health services do not receive services in their communities because existing mental health services are inadequate.[14] Of those who do receive assistance, 70 percent to 80 percent of youth receive their mental health services in their schools.[15] Students are 21 times more likely to visit school-based health centers for mental health than community mental health centers.[16] This is especially true in low-income districts where other resources are scarce. Therefore, school-based mental health providers (SBMH providers)—such as school counselors, nurses, social workers, and psychologists—are frequently the first to see children who are sick, stressed, traumatized, act out, or hurt themselves or others. These SBMH providers are trained to address students' needs. Research has shown that school-based mental health providers improve school climate[17] and other positive outcomes for students.[18] Data shows that school staff who provide health and mental health services to our children not only improve the health outcomes for those students,[19] but also improve school safety.[20] Furthermore, schools that employ more SBMH providers see improved attendance rates, lower rates of suspension and other disciplinary incidents,[21] lower rates of expulsion,[22] improved academic achievement and career preparation,[23] and improved graduation rates.[24]

Police and Schools. On the other hand, no data indicates that police in schools improve either the students' mental health, educational outcomes, or their safety—indeed, in many cases they are causing harm.[25] When in schools, police do what they are trained to do—detain, handcuff, and arrest. This leads to greater student alienation and a poorer school climate. It also leads to greater and greater criminalization of our youth. There is no conclusive evidence to support that school policing measures actually make schools—or students—safer.[26] For example, a recent evaluation of the impact of North Carolina's state grant program for school resource officers (SROs) concluded that middle schools that used state grants to hire and train SROs did not report reductions in serious incidents like assaults, homicide, bomb threats, possession and use of alcohol and drugs, or the possession of weapons.[27] In fact, there is some evidence suggesting that these measures actually harm youth. Research has indicated that having school-based police contributes to less inclusive school climates, and this makes students less safe.[28] A 2018 study reviewing the impact of federal grants for school police on 2.5 million students in Texas found a 6 percent increase middle school discipline rates, a 2.5 percent

decrease in high school graduation rates, and a 4 percent decrease in college enrollment rates. Another 2018 study found more police in New York City neighborhoods hurt the test scores of Black male students.

The impacts of increased police presence in schools have been sweeping: a dramatic increase in contact with law enforcement, an expansion in the types of roles police play in schools, an increase in student referrals to police, an increase in student arrests, and accountability problems stemming from student-police contact. The presence of permanent school police shifts the focus from learning and supporting students to over-disciplining and criminalizing them. Students are removed from classes, subjected to physical restraint, interrogation, and other risks to their rights to education, due process,[29] and equal treatment. Data from the National Center for Education Statistics indicates that compared to police in schools with predominantly white students, police in schools with predominantly students of color are significantly more likely to have duties focused on maintaining school discipline while being less likely to coordinate with emergency teams and police in the presence of an actual threat.[30]

Law enforcement officers are often not prepared or qualified to work with children. Roughly 25 percent of school police surveyed by Education Week stated that they had no experience with youth before working in schools.[31] Police are trained to focus on law and order, not student social and emotional well-being. This lack of training and education undermines effective behavior management.[32] The tools of law enforcement, unlike the tools of SBMH providers, include pepper spray, handcuffs, tasers, and guns, and are ill-suited to the classroom. A 2018 report by the Advancement Project documented and mapped over 60 instances of police brutality in schools over the past eight years.[33]

Even when students report having a positive view of their school police, the officers are not perceived as contributing to keeping the school drug-free or improving school safety.[34] Law enforcement creates more hostile environments, and when students perceive their schools to be hostile, they are less likely to be engaged in school and, in turn, demonstrate reduced achievement.[35] The presence of sworn law enforcement is also associated with increases in student arrests for low-level incidents.[36] Schools employing school police see increases in student offenses and school-based arrests by as much as 400 percent.[37] In a recent survey of 400 SROs, one out of three officers reported that their school does not specify the types of disciplinary issues that they can intervene in.[38] This lack of accountability and clarity results in an inappropriate use of force for minor misbehaviors and harm to students.

The use of police in schools has its roots in the fear and animus of desegregation. Students of color are more likely to go to a school with a law enforcement officer, more likely to be referred to law enforcement, and more likely to be arrested at school. Research also demonstrates that students who attend schools with high percentages of Black students and students from low-income families are more likely to attend schools with tough security measures like metal detectors, random "contraband" sweeps, security guards, and security cameras, even when controlling for the level of serious misconduct in schools or violence in school neighborhoods. Students with disabilities are disproportionately arrested and physically harmed by school police as well.[39]

Although it was recently rescinded by the Trump administration, the Departments of Education and Justice issued guidance in 2014's "Dear Colleague Letter on the Nondiscriminatory Administration of School Discipline," highlighting the fact that schools can be held responsible for school policing that furthers racial discrimination against students:

> *Schools cannot divest themselves of responsibility for the nondiscriminatory administration of school safety measures and student discipline by relying on school resource officers, school district police officers,*

contract or private security companies, security guards or other contractors, or law enforcement personnel. To the contrary, the Departments may hold schools accountable for discriminatory actions taken by such parties.[40]

Despite the well-documented harm of school police and lack of evidence that policing measures make schools safer, the use of school police and similar measures has drastically increased over the past decades. In 1975, only one percent of schools were patrolled by police officers.[41]

Since then, that number has ballooned to encompass nearly half of all public schools (48 percent), according to the National Center for Education Statistics (NCES).[42] Historically, the growth in police being assigned to schools has been driven more by national media attention about school violence and the availability of grant funding (federal and state) than by an actual uptick in violent incidents in specific schools[43] or any evidence of the effectiveness of this approach.

Following the 1999 Columbine High School shooting, President Clinton called for the first round of Community Oriented Policing Services (COPS) grants as a response that would allow for school/police partnerships focused on "school crime, drug use, and discipline problems."[44] COPS is a unit of the U.S. Department of Justice.[45] After the Sandy Hook tragedy in 2012, President Obama allocated another $45 million[46] into COPS to fund additional school police.[47] Federal grants were supplemented by state grants and local monies to sustain SRO programs. The millions of dollars that have gone into school policing from COPS from 1995-2016 can be viewed in a time-lapse map in ACLU's 2017 report.[48] The report also explores the impact of school police on school discipline, student privacy rights, abuse of force, and more.

> "We must arm school counselors across the country with the appropriate counselor to student ratio (1 to 250). School counselors, social workers and school psychologists [are] all on the mental health frontlines."
>
> — ***Dr. Laura Hodges**, Nationally Certified School Counselor, in a statement to the Federal Commission on School Safety*[49]

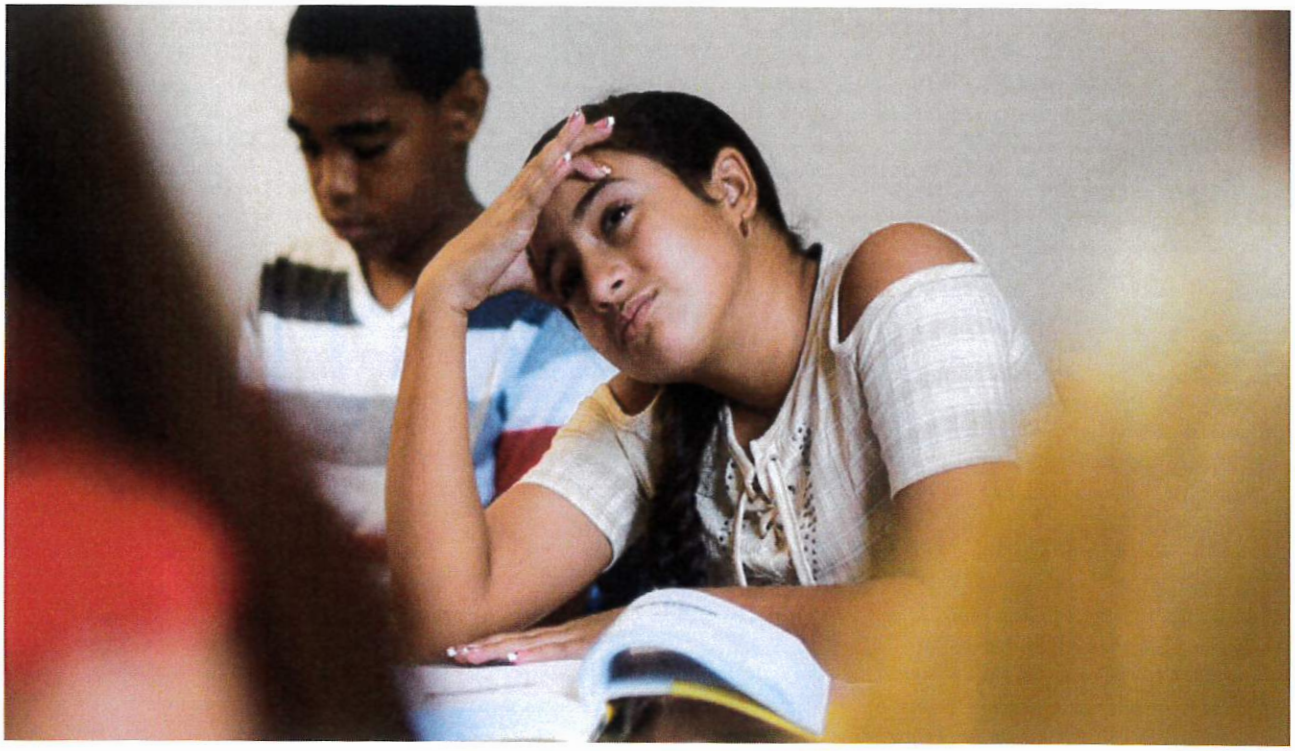
The number of security guards has exploded as well. According to the National Center for Education Statistics (NCES), the percentage of students who reported security guards or assigned police officers after the Columbine tragedy increased from 54 percent to 70 percent from 1999 to 2015.[50] During the same time period, the number of school counselors reported to the NCES only increased by 5 percent, after adjusting for the growth in student enrollment growth.[51]

In 2018, due to high-profile school shootings, there was another substantial uptick in the number of schools with police officers. Within six months of the Parkland school shooting, more than $1 billion was added to school security budgets by state legislatures, with funding for School Resource Officers (SROs)[52] being one of the largest items.[53] Other school hardening measures are also on the rise. Increasingly, students are subjected to open-ended risk assessments and are involuntarily held for mental health evaluations. Information they post on social media is routinely collected and shared among state agencies. Kindergarten teachers are coming up with memorable rhymes to drill security protocols into their students' minds. The youngest students are cowering in closets and bathrooms, while law enforcement officers pretend to be intruders, banging on doors, and shooting blank bullets in an effort to train students and teachers on what to do if there is an active assailant at their school.[54]

Report Overview. This report uses data from the 2015-16 academic year collected through the U.S. Department of Education's Civil Rights Data Collection (CRDC) to better understand access to school-based mental health (SBMH) services in relation to police in schools. The CRDC recently required every public school to report the number of social workers, nurses, and psychologists employed for the first time in history (reporting on school counselors had been previously reported).[55] This report provides the first state-level student-to-staff ratio analysis of SBMH personnel, as well as state-level reporting of law enforcement personnel. Furthermore, to examine the potential impact of school policing, the report analyzes school arrests and law enforcement referrals by state and by race and disability status. To better understand the harm, this report provides the first intersectional analysis of this data by race and gender.

A key finding of this report is that millions of students are being underserved and lack access to critical supports. These glaring deficits in mental health staff for students are inexcusable, especially in comparison to the number of reported law enforcement in schools. Students with unmet behavioral and mental health needs, combined with law enforcement with limited training and ill-defined roles has resulted in disastrous consequences. The analysis related to school policing measures also demonstrate glaring racial and disability-status disparities in school arrests and referrals to law enforcement. Specifically, the findings indicate that, indeed, this surge in police officers contributes to a biased application of discipline and over-criminalization of students of color and students with disabilities.

The report highlights that, now more than ever, school boards and administrators need guidance to navigate their responsibility to ensure each of their students are safe from discriminatory discipline, especially when they engage law enforcement. The report concludes with recommendations for improving student safety, well-being, opportunity to learn, and school climate, and ensuring that these measures work to prevent discrimination and eliminate the disproportionate impact of school policing on students of color and students with disabilities.



Mental Health and Law Enforcement Staffing in Public Schools

Mental Health Providers in Public Schools

School counselors, social workers, nurses, and psychologists each play a critical role in supporting youth and addressing barriers to school success. The specific roles of each of these school-based mental health providers (SBMH providers) are detailed in Table 1, both by the official federal designated definition[56] and by the more descriptive definition from the relevant provider associations.

TABLE 1

Definitions for School-Based Mental Health (SBMH) Providers

	FEDERAL DATA DEFINITION[57]	PROFESSIONAL DEFINTION[58]
SCHOOL COUNSELOR	Professional staff member assigned specific duties and school time for activities like counseling with students and parents, consulting with other staff, evaluating student abilities, and implementing guidance programs.	Providers who are typically the first SBMH providers to interact with students when they are struggling. School counselors not only have specialized knowledge in supporting students as they navigate the curriculum, but they also have training in establishing safe learning environments, monitoring and responding to behavior to improve school climates, and creating relationships between students, teachers, and parents that promote greater interpersonal connections.
SOCIAL WORKER	Certified, licensed, or otherwise qualified professional who provides social services and assistance to improve the social and psychological functioning of children and their families and to maximize the family well-being and the academic functioning of the children.	Provider that helps families and school staff navigate community systems to better support the students' needs. They assist with the various barriers such as poverty, inadequate healthcare, community violence, homelessness, domestic violence, and other issues that impact students and their performance in school. School social workers also facilitate innovative prevention and intervention programs in areas like substance abuse, bullying, anger management, and more.

PSYCHOLOGIST	Licensed professional who evaluates and analyzes students' behavior by measuring and interpreting their intellectual, emotional, and social development, and diagnosing their educational and personal problems.	Providers who are trained in both psychology and education with specialized knowledge in advocacy for children and specialized knowledge meant to address learning, motivation, behavior, mental health, social development, and childhood disabilities. They are also critical to ensure evidence-based assessments and interventions for students. A report by the National Association of School Psychologists (NASP) found that qualified school psychologists can help address issues such as "poverty, mental, and behavioral health issues, bullying, homelessness, increasing cultural and linguistic diversity."[59]
NURSE	Qualified health care professional who addresses the health needs of students. The provider meets the state standards and requirements for a nurse.	Provider who provides critical support to both physical and mental health. They help with behavioral screening and referrals to health care providers in the community. They also support treatment compliance where appropriate.

Note: Definitions are paraphrased from identified sources

Given the importance of these providers, experts and professional organizations provide recommended student-to-SBHM provider ratios. The American School Counselor Association recommends a ratio of 250 students per counselor.[60] The National Association of School Psychologists (NASP) recommends a ratio of 500-700 students per school psychologist, depending on the comprehensiveness of services being provided.[61] School Social Work Association of America (SSWAA) recommends that social work services should also be provided at a ratio of 250 students to one social worker.[62] Several states, along with the American Nurses Association, recommend a ratio of one school nurse to 750 students in healthy student populations.[63]

This report presents the analyses of the 2015-16 federal Civil Rights Data Collection (CRDC) data to generate student-to- SBMH provider ratios for the 93,641 public schools in the U.S. overall and by state.[64] Despite evidence that the presence of SBMH personnel improves school climate and reduces violence, most schools have significantly less staff than recommended by experts and professional organizations. The following maps (Maps A-D) display the student-to-provider ratios for each type of provider (counselor, psychologists, social workers, and nurses) nationally and by state. The states meeting the recommended ratios are in blue. States failing to meet the ratios are in red.

School Counselors

The American School Counselor Association recommends a ratio of 250 students per counselor.[65] Over 90 percent of students attend schools with higher ratios. The national student-to-counselor ratio was 444:1. This suggests counselors are seriously overworked with student caseloads 78 percent greater than what is recommended by experts.

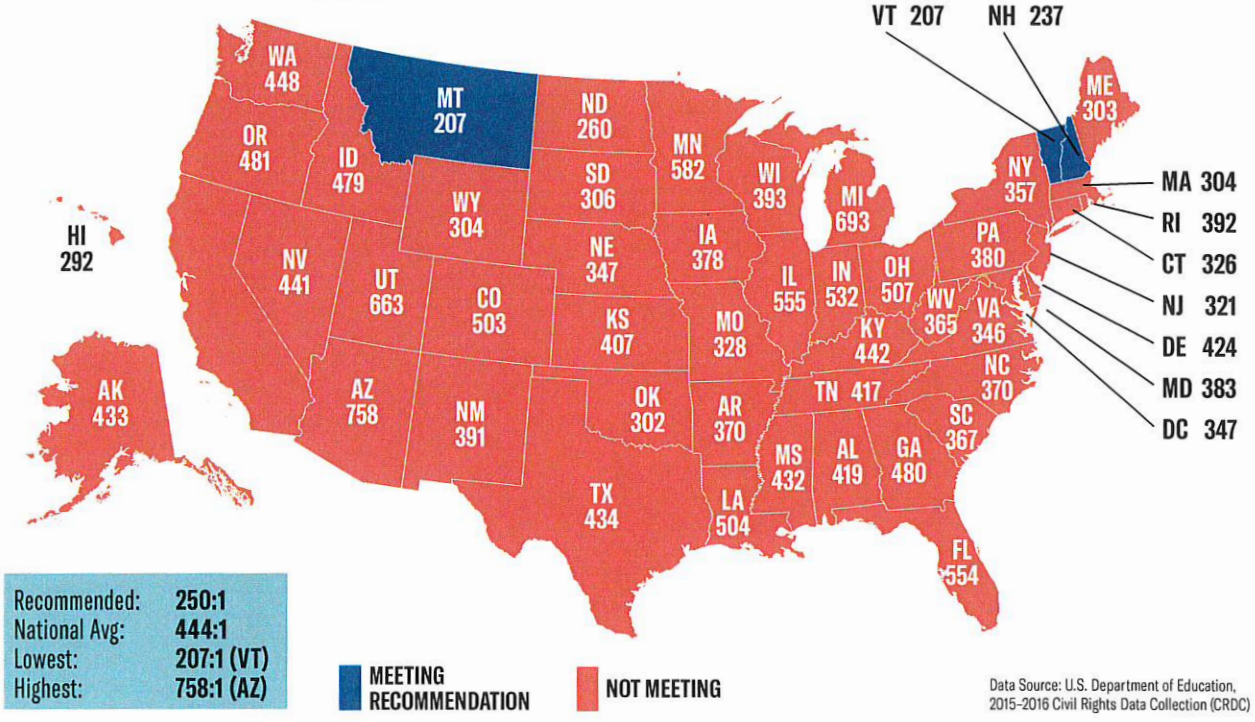
This crisis extends beyond unmet minimums. The U.S. Department of Education's 2016 First Look found

21 percent of high schools nationwide did not have access to any school counselor.[66] Our analysis of the most recent data reveals more than 24,000 schools (25 percent) reported having no counselor on staff (see Table A1 in Appendix).[67] Roughly 8.7 million students attend these schools. Although charter schools represent just 7 percent of public schools nationwide, they made up 15 percent of schools that reported no counselor.

As shown in Map A, the severity of the shortage of counselors varied largely by state. Montana and Vermont had the lowest student-to-counselor ratio and provided one counselor for every 207 students. Arizona (758-to-1), Michigan (693-to-1), and California (682-to-1) had the three highest counselor caseloads in the country. In California alone, 5.9 million of the state's 6.2 million students (96 percent) were in schools where counselor caseloads did not meet the 250:1 recommendation. The six New England states (Maine, Vermont, New Hampshire, Massachusetts, Rhode Island, and Connecticut) had the highest percentage of students attending schools that met the recommended counselor ratio.

MAP A

Student-to-Counselor Ratios

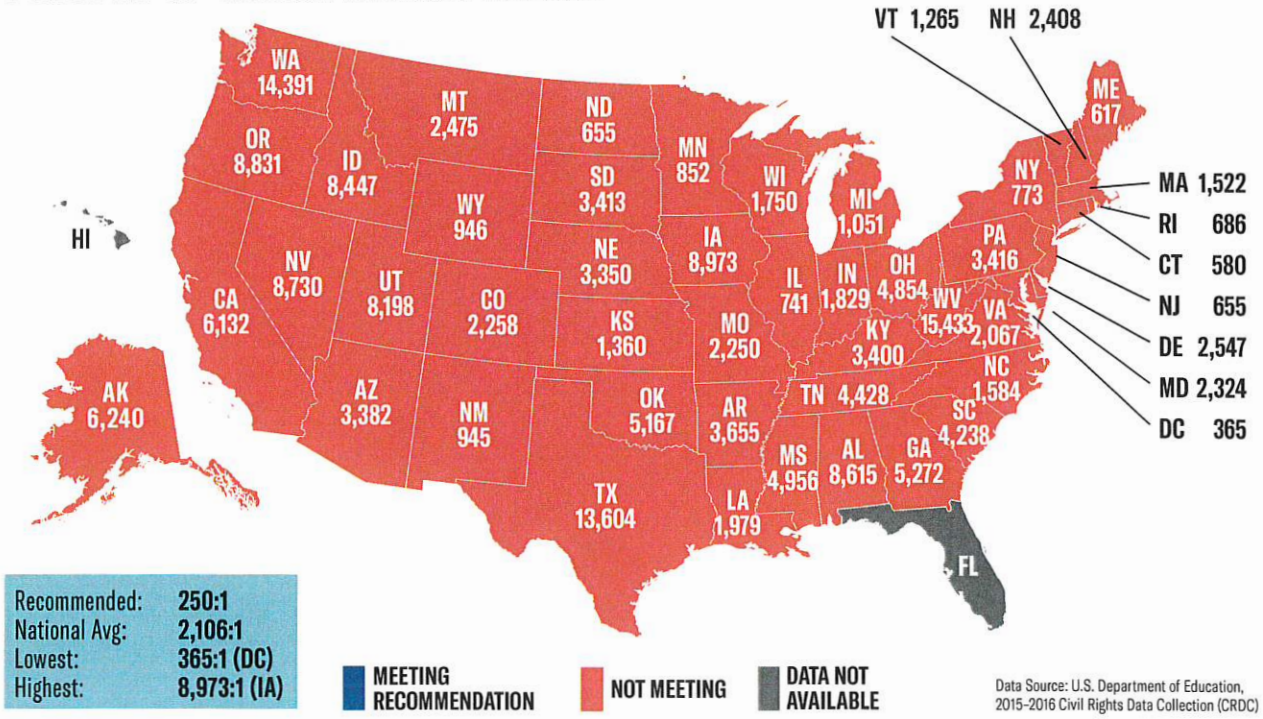


School Social Workers

According to the School Social Work Association of America, social work services should also be provided at a ratio of 250 students to one social worker.[68] Federal CRDC data reveals a ratio of 2,106 students to one social worker, creating a caseload for social workers nearly eight times greater than what is recommended by the experts. Map B shows the average student-to-social workers ratio by state. Less than 3 percent of schools nationwide, only about 3,000 schools, met the professional recommendation. More than 67,000 schools reported zero social workers serving their students.[69]

MAP B

Student-to-Social Worker Ratios



Data Source: U.S. Department of Education, 2015-2016 Civil Rights Data Collection (CRDC)

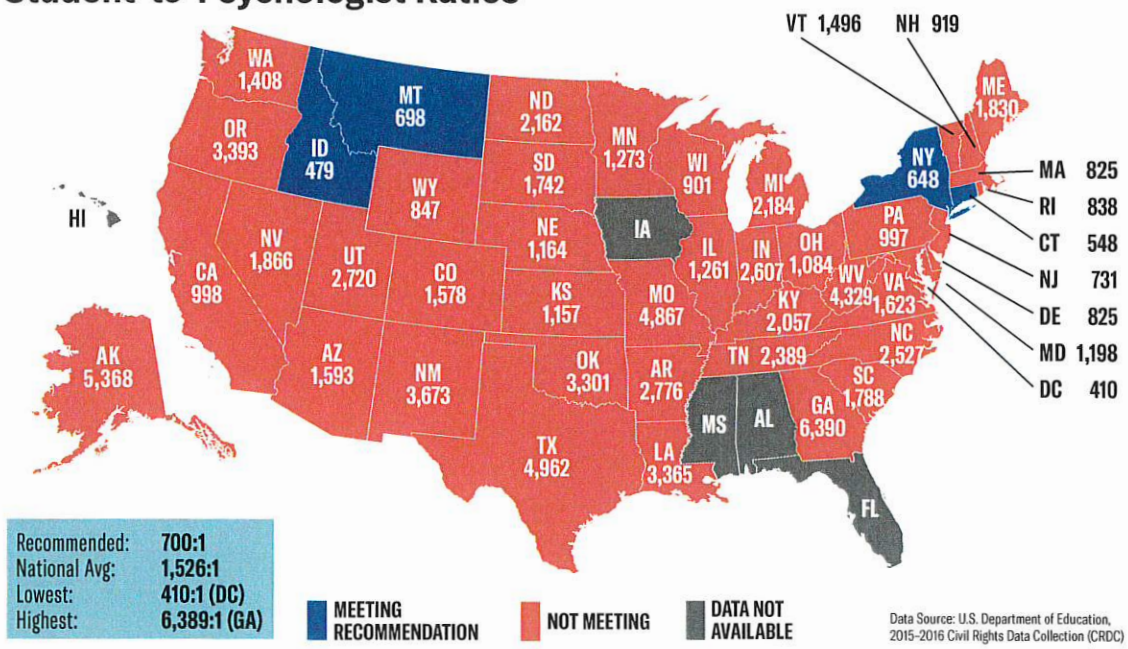
School Psychologists

The National Association of School Psychologists (NASP) recommends a ratio of 500-700 students per school psychologist, depending on the comprehensiveness of services being provided.[70] Yet, the federal data shows a national average ratio of 1,526 students to one psychologist. This ratio failed to meet the minimum recommended ratio of students to psychologist and is over 200 percent to 300 percent greater than what is recommended by the experts. More than 19 million students, 43 percent of public school students, were enrolled in a school that failed to have a school psychologist. Map C shows the average student-to-psychologist ratio by state.

This lack of school psychologists is extremely troubling given that school psychologists are usually the staff most qualified to assess a student's safety risk to themselves and others. A NASP survey of school psychologists in 24 states found an estimated student-to-school psychologists ratio of 1,408 to one. This deficit translates to 63,000 additional school psychologists needed to provide students with the full range of psychological services and supports students need.

MAP C

Student-to-Psychologist Ratios



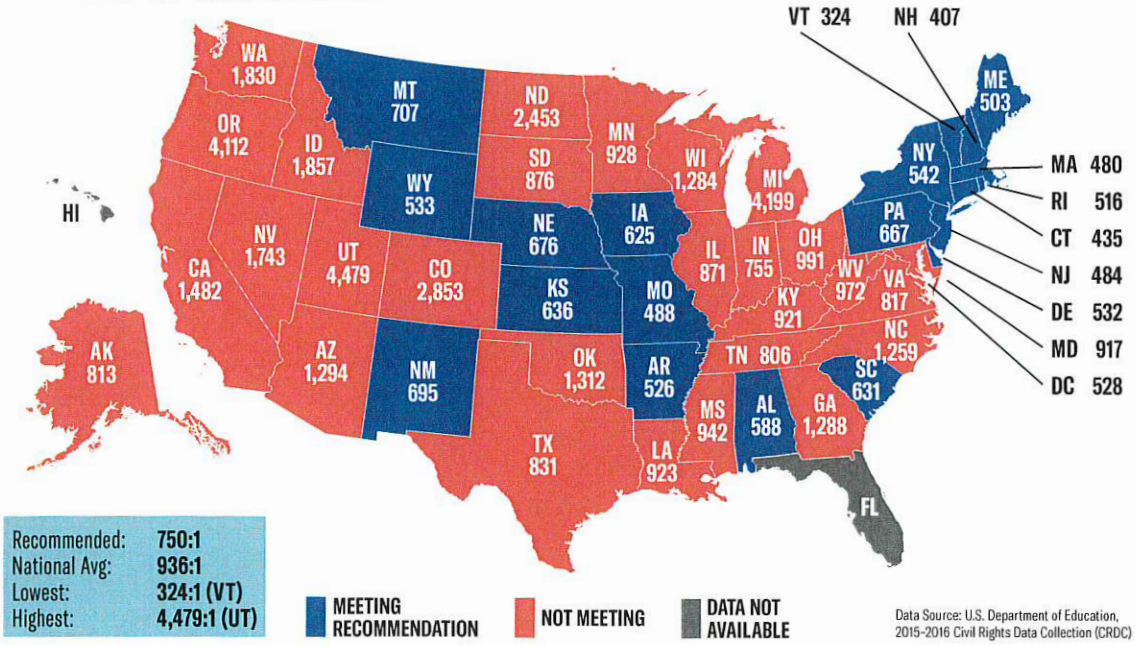
Data Source: U.S. Department of Education, 2015-2016 Civil Rights Data Collection (CRDC)

School Nurses

Several states, along with the American Nurses Association, recommend a ratio of one school nurse to 750 students in healthy student populations.[71] According to the federal data, the national average is 936 students to one nurse. More than 70 percent of the nation's students attended schools that did not meet the recommended ratio. Over 33 percent of schools did not report a nurse on staff–this impacted 14.5 million students. Map D shows the average student-to-nurse ratio by state.

MAP D

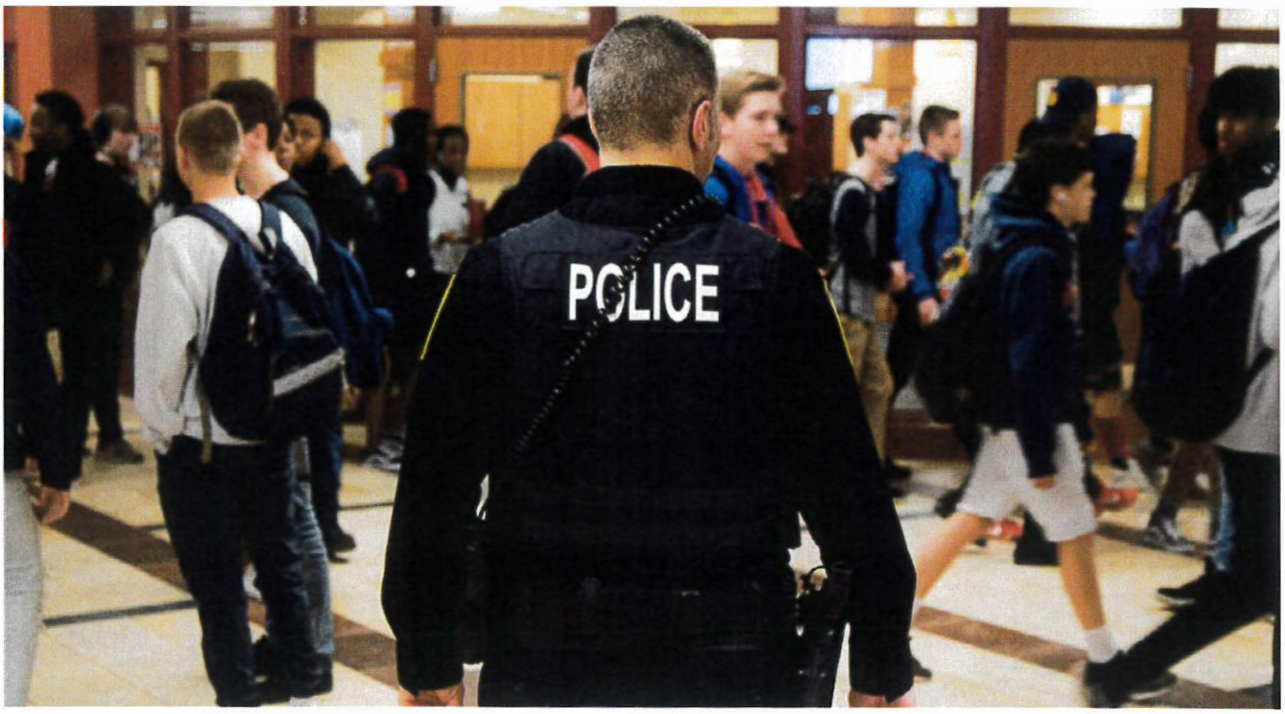
Student-to-Nurse Ratios



Data Source: U.S. Department of Education, 2015-2016 Civil Rights Data Collection (CRDC)

In every category of SBMH providers, there are substantial deficits in support staff that are critical to student success and health. Social workers in schools are largely absent altogether. Counselors are overworked with over 1,000 students at some schools. The ratio of students to school psychologists to students is two to three times the recommended number. These glaring deficits in support staff for students are inexcusable, especially in comparison to the number of reported law enforcement in schools.

Police in Public Schools



To better understand the prevalence of police in schools, particularly in relation to the level of mental health staff, this report presents the latest available CRDC data for sworn law enforcement at the federal and state level. Due to the U.S. Department of Education's "data anomaly" with the latest CRDC, both 2015-16 and 2013-14 data regarding sworn law enforcement are included (see Table 2).[72] There are several types of sworn law enforcement stationed in schools, the most prominent being school district police officers and "school resource officers" (or "SRO"). The term SRO is sometimes used to refer to anyone who works in a school, wears a law enforcement-like uniform, and is responsible for a school's security.[73] SROs differ from school safety officers, who are non-sworn civilians, typically with no arrest authority, that are employed by the local school.

TABLE 2

Federal Definitions For School Law Enforcement And Security Staff

SWORN LAW ENFORCEMENT OFFICER	Personnel with arrest authority, including school resource officers (SROs) employed by any entity. Duties include security, patrol, education, training, recording/reporting discipline, and more.
SECURITY GUARD	Individual who guards, patrols, and/or monitors the school premises to prevent theft, violence, and/or infraction of rules. A security guard may provide protection to individuals, and may operate x-ray and metal detector equipment. A security guard is not a sworn law enforcement officer.

Table 3 presents the raw numbers of law enforcement and security staff present in our nation's public schools—overall and by state. For comparison, the table also provides numbers of school-based mental health (SBMH) providers and teachers. As indicated, there were more sworn law enforcement officers (27,236) reported in our nation's schools than social workers (23,138). More than 4,800 schools actually reported more school police and security than overall SBMH providers. Many states reported two-to-three times as many police officers in schools than social workers. California, Illinois, and several other states reported more security guards than nurses.

Analysis of the CRDC school police data also shows the greatest number of students reporting police in schools were in D.C. and Tennessee, where 74 percent and 68 percent of schools reported law enforcement.[74] South Carolina, North Carolina, and Florida were third with 64 percent of schools reporting law enforcement. New York had the lowest with 17 percent of schools reporting any law enforcement in-part because of clear underreporting and failure of New York City Public Schools to report the number of law enforcement in schools. Other states also have deflated numbers because of underreporting. In California, many large districts failed to report the accurate number of school police. Los Angeles Unified School District, for example, reported less than 220 school police to the federal government in 2015-16 although an ACLU of Southern California report found at least 378 school police present.

TABLE 3

Raw Numbers of Support Staff, Police, and Security Guards by State

STATE	Students Enrolled	Counselors	Social Workers	Psychologists	Nurses	Teachers	Law Enforcement	Security Guards
NATION	**49,977,268**	**112,586**	**23,138**	**32,754**	**53,389**	**3,190,980**	**27,236**	**27,737**
AK	131,093	303	21	24	161	7,926	107	56
AL	744,506	1,779	86	26	1,265	46,578	668	176
AR	480,300	1,298	131	173	913	33,939	495	128
AZ	1,117,475	1,473	330	701	864	57,247	362	988
CA	6,217,689	9,123	1,014	6,233	4,196	279,695	2,080	4,228
CO	889,725	1,769	394	564	312	51,705	396	447
CT	531,922	1,630	916	971	1,223	44,284	261	812
DC	81,375	235	223	198	154	6,692	154	333
DE	136,411	322	54	165	257	9,380	68	47
FL	2,762,601	4,989	199	195	26	151,462	1,810	954
GA	1,745,762	3,640	331	273	1,355	111,692	1,228	210
HI	182,836	625	4	0	4	11,975	1	240
IA	499,264	1,321	56	35	798	35,414	152	73
ID	291,914	609	35	145	157	15,124	196	138
IL	2,005,522	3,610	2,707	1,591	2,302	134,991	950	2,882
IN	1,019,004	1,916	557	391	1,350	60,263	814	234
KS	486,050	1,196	357	420	765	35,011	292	126
KY	681,279	1,540	200	331	740	41,929	384	187
LA	716,071	1,421	362	213	776	48,763	571	233
MA	946,424	3,111	622	1,147	1,972	74,007	567	317
MD	893,472	2,335	385	745	974	63,448	503	285
ME	177,903	587	288	97	354	14,810	99	2
MI	1,509,170	2,178	1,436	691	359	81,121	507	724
MN	864,466	1,487	1,015	679	932	58,783	420	224
MO	915,033	2,789	407	188	1,874	66,554	751	323
MS	490,208	1,134	99	40	520	33,390	526	219
MT	148,087	715	60	212	209	11,519	136	19
NC	1,551,207	4,190	980	614	1,232	114,435	1,347	186
ND	110,022	423	168	51	45	9,439	76	40
NE	310,677	896	93	267	460	23,827	141	205
NH	181,916	767	76	198	447	14,933	133	19
NJ	1,358,709	4,231	2,076	1,859	2,808	118,344	689	2,619
NM	335,816	859	356	91	483	21,748	112	268
NV	465,312	1,054	53	249	267	25,436	114	215
NY	2,725,551	7,636	3,525	4,204	5,028	216,968	737	3,008
OH	1,719,439	3,390	354	1,586	1,735	106,288	860	747
OK	690,304	2,287	134	209	526	44,332	483	109
OR	566,070	1,176	64	167	138	28,582	238	107
PA	1,693,260	4,455	496	1,698	2,537	119,925	831	1,151
RI	141,210	360	206	168	273	11,606	71	17
SC	757,281	2,064	179	424	1,200	50,401	644	199
SD	137,100	448	40	79	157	10,022	102	21
TN	994,785	2,383	225	416	1,234	68,691	1,019	330
TX	5,256,939	12,106	386	1,059	6,326	347,403	2,912	2,047
UT	657,754	993	80	242	147	28,346	340	14
VA	1,279,045	3,701	619	788	1,566	91,281	856	929
VT	83,412	403	66	56	258	8,022	54	9
WA	1,079,724	2,410	75	767	590	56,290	273	334
WI	842,798	2,143	482	935	656	60,149	491	499
WV	278,716	764	18	64	287	19,056	138	49
WY	94,659	312	100	112	178	7,750	78	13

Data Source: U.S. Department of Education, 2015-2016 Civil Rights Data Collection (CRDC)

Based off the 2013-2014 CRDC data, the U.S. Department of Education (DOE) raised concerns about the 1.6 million students that were in schools with law enforcement and no counselors.[75] The most recent CRDC data analyzed here (from 2015-2016) indicate this gap still remains, and may even be widening. As Table 4 reveals, in 2015-2016, over 1.7 million students were found to be in schools with sworn law enforcement officers and no counselors. For illustrative purposes, Map E (see p. 22) provides a county-level comparison of the percentage of schools where there are school police and no counselors. There are many counties where more than 25 percent of schools have school police and no counselors

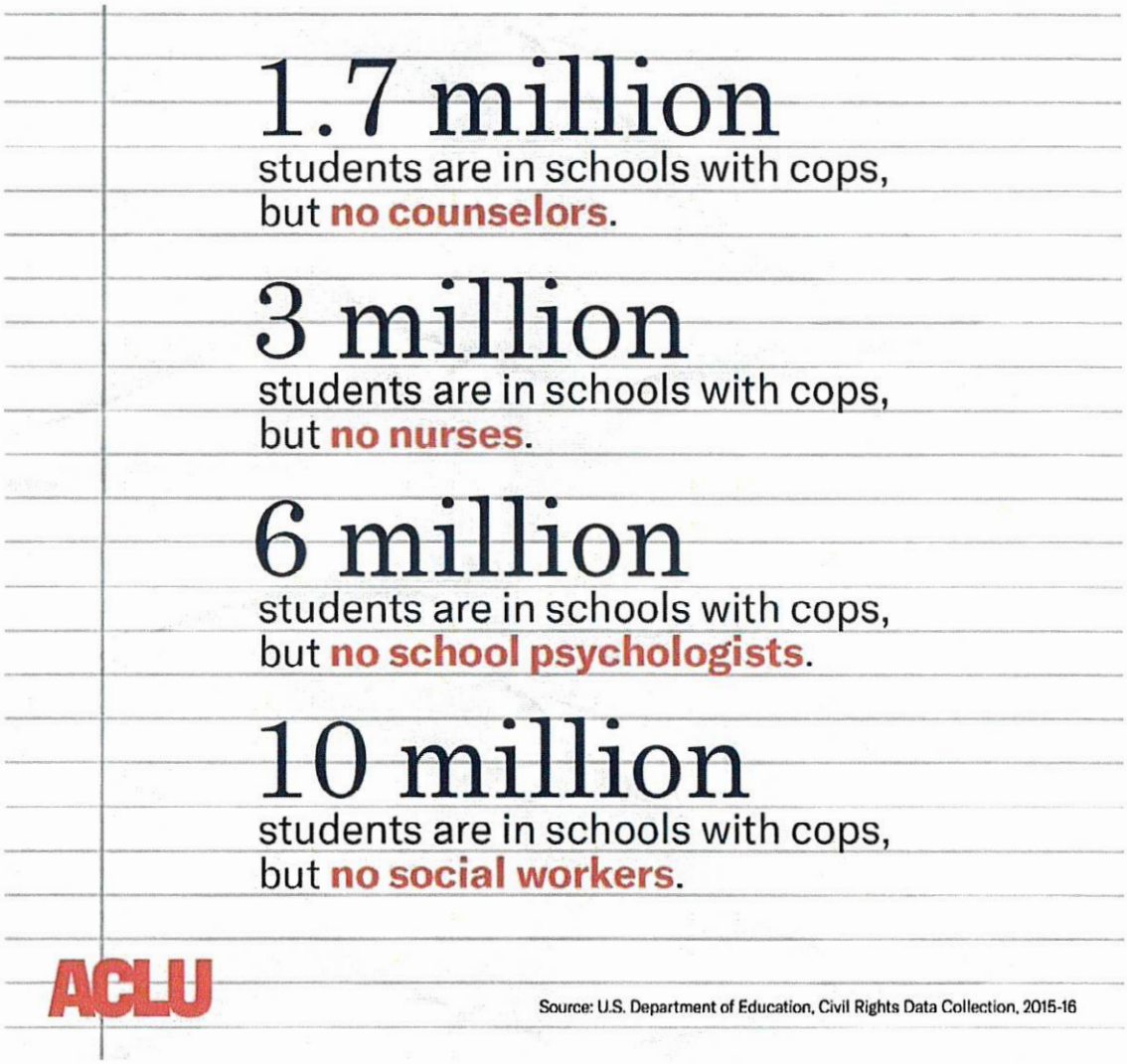


TABLE 4

School Police Compared to Psychologists, Nurses, Social Workers, and Counselors by State

STATE	% of Students in Schools Reporting Police	% of Students in Schools Reporting Police but no Counselor	% Students in Schools Reporting Police but no Psychologist, Nurse, Social Worker, and/or Counselor	Students Enrolled	# of Students in Schools Reporting Police	# of Students in Schools w/ Police but no Counselor	# of Students in Schools Reporting Police but no Psychologist, Nurse, Social Worker, and/or Counselor
NATION	43%	3.5%	31%	49,977,268	21,700,551	1,731,207	14,099,427
AK	41%	13.0%	39%	131,093	54,052	17,002	51,163
AL	52%	0.2%	51%*	744,506	388,364	1,224	385,627*
AR	63%	0.4%	54%	480,300	301,086	1,791	259,961
AZ	33%	7.7%	25%	1,117,475	365,027	86,501	275,811
CA	36%	6.3%	30%	6,217,689	2,229,646	390,072	1,873,624
CO	44%	3.0%	37%	889,725	390,596	27,131	328,458
CT	41%	7.3%	16%	531,922	215,668	38,906	82,584
DC	74%	25.1%	39%	81,375	60,230	20,457	32,018
DE	50%	5.5%	35%	136,411	68,803	7,536	47,921
FL	64%	3.8%	N/A	2,762,601	1,761,683	106,209	N/A
GA	57%	0.4%	44%	1,745,762	997,888	6,713	765,141
HI	N/A	N/A	N/A	182,836	N/A	N/A	N/A
IA	28%	0.8%	23%*	499,264	137,902	3,905	116,256*
ID	47%	3.0%	39%	291,914	137,792	8,742	112,821
IL	36%	5.6%	19%	2,005,522	714,375	111,336	388,004
IN	56%	10.5%	49%	1,019,004	573,867	106,653	499,445
KS	41%	2.1%	23%	486,050	201,139	10,231	113,021
KY	47%	2.3%	38%	681,279	317,586	15,406	261,112
LA	49%	6.6%	34%	716,071	347,832	47,528	240,441
MA	49%	5.4%	33%	946,424	466,769	51,515	312,529
MD	45%	4.3%	37%	893,472	403,111	38,232	326,383
ME	40%	1.2%	21%	177,903	70,893	2,205	38,225
MI	29%	7.3%	24%	1,509,170	433,840	110,534	363,950
MN	43%	9.2%	28%	864,466	372,734	79,361	245,687
MO	58%	0.4%	48%	915,033	534,729	3,314	439,297
MS	61%	5.3%	60%*	490,208	300,793	25,766	294,804*
MT	42%	0.4%	32%	148,087	61,470	558	47,385
NC	64%	0.5%	38%	1,551,207	988,453	8,247	593,972
ND	53%	0.3%	37%	110,022	57,799	280	40,461
NE	35%	1.3%	23%	310,677	107,992	3,938	71,128
NH	54%	0.0%	35%	181,916	98,893	0	64,455
NJ	33%	1.7%	9%	1,358,709	444,645	22,791	119,010
NM	25%	1.7%	15%	335,816	83,023	5,733	50,581
NV	36%	0.1%	21%	465,312	167,212	435	96,114
NY**	17%**	2.9%	9%**	2,725,551	466,297	78,794	236,917
OH	39%	4.5%	33%	1,719,439	677,244	76,972	563,720
OK	47%	0.9%	38%	690,304	321,739	6,411	265,741
OR	36%	5.7%	27%	566,070	204,523	32,193	152,140
PA**	33%**	0.8%	23%	1,693,260	560,134	13,151	385,592
RI	44%	2.8%	18%	141,210	62,179	3,937	25,459
SC	64%	0.6%	43%	757,281	488,129	4,805	323,264
SD	50%	1.9%	24%	137,100	68,881	2,670	32,812
TN	68%	1.0%	52%	994,785	677,149	9,666	513,163
TX	43%	0.9%	41%	5,256,939	2,281,971	48,595	2,178,659
UT	61%	10.7%	54%	657,754	403,958	70,267	352,077
VA	62%	0.2%	24%	1,279,045	787,336	3,194	303,779
VT	33%	0.1%	26%	83,412	27,677	116	22,092
WA	29%	0.7%	27%	1,079,724	309,579	8,010	295,299
WI	44%	0.9%	23%	842,798	367,245	7,951	195,374
WV	32%	0.3%	30%	278,716	89,318	789	83,696
WY	54%	3.6%	31%	94,659	51,030	3,434	28,941

*Indicates data that appear to be underreported or inaccurate.
PINK SHADING = Higher than the average for all states.
Data Source: U.S. Department of Education, 2015-2016 Civil Rights Data Collection (CRDC)

STATE SPOTLIGHT

Nebraska

Rose Godinez and Scout Richters, ACLU of Nebraska

In December 2018, the ACLU of Nebraska published a report titled "From the Classroom to the Courtroom: A Review of Nebraska's School Police Programs." Below is a summary of that report:

In recent years, school safety concerns have led more and more schools to implement or expand programs that establish a permanent police presence in our schools. This national trend is mirrored in the Nebraska state experience. While perhaps well-intentioned, this trend risks significant negative consequences for the civil rights and civil liberties of all students but particularly youth of color, youth with disabilities, immigrant youth, and youth who identify as lesbian, gay, bisexual, transgender, and queer (LGBTQ). School police programs have a significant disproportionate impact on diverse communities.

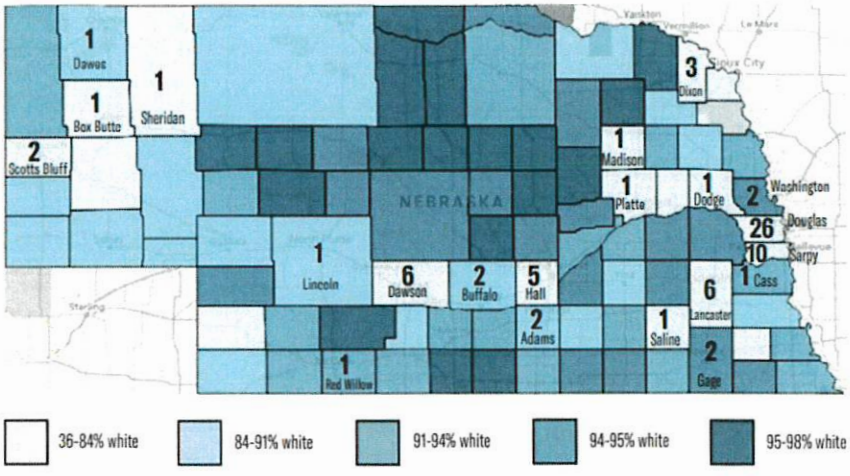
An increased police presence in schools leads to more system involvement via juvenile or criminal court. The same misconduct that would previously land a student in the principal's office may today land them in front of a judge and come with lifelong collateral consequences negatively impacting their educational opportunities, job prospects, housing, voting rights, and ability to receive public benefits.

The ACLU does not support a permanent police presence in schools. However, we recognize the growing trend of establishing or expanding school police programs in Nebraska and undertook an extensive research project to gain a more complete understanding of the policies and practices guiding these programs among the public-school districts and law enforcement agencies. In the summer and fall of 2018, the ACLU utilized two extensive rounds of open records requests, conducted extensive legal and policy research, conducted a story banking project, and published a report in December 2018 to learn more about how these programs currently operate and whether they are meeting established best practices to safeguard the civil rights and civil liberties of our students.

School Police Officers in Nebraska

The map on the right reflects the number of school police officers by county, as reported by school districts within those counties in response to our June 2018 open records requests. The color scale reflects the racial diversity within Nebraska counties using the most recent U.S. Census data for the state.

As depicted in the map, racially diverse counties tend to have more school police than counties that are predominantly white. In fact, counties that are 94 percent or more white account for only 4 of 76 (5 percent) of school police officers in the state.



Below are a few key findings from the report:

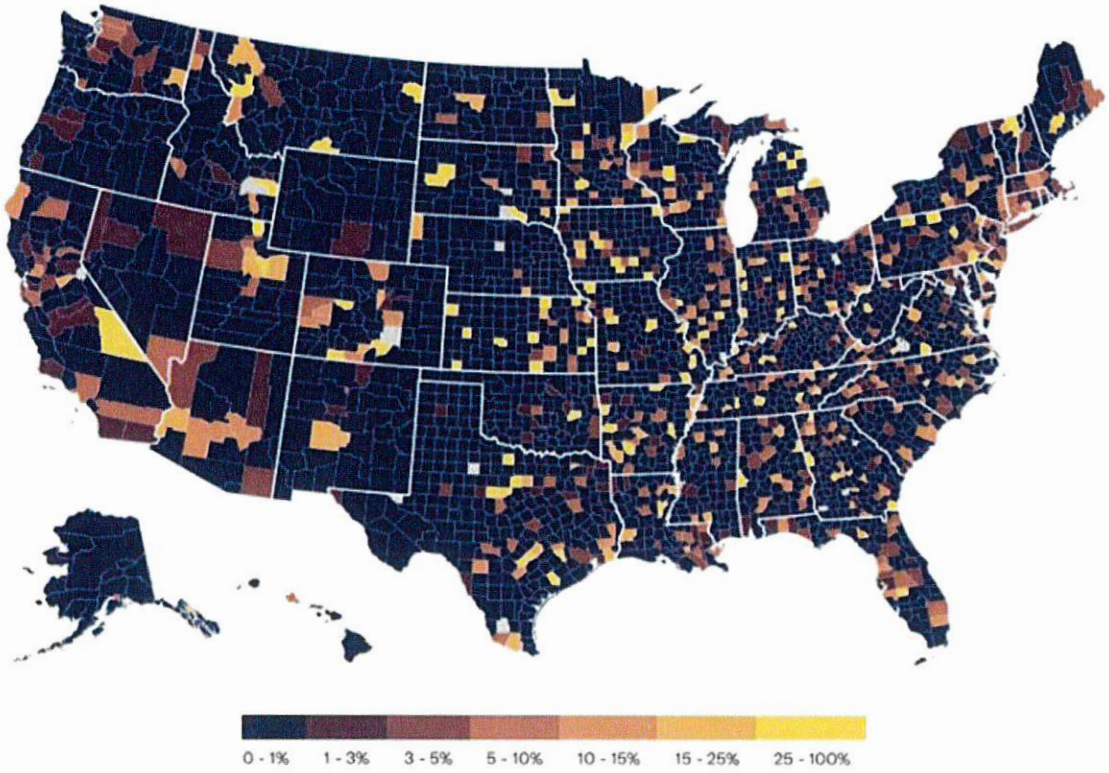
- There is no standard state-based data collection to track the reasons students are referred to law enforcement disaggregated by demographic information of the student like race, gender, LGBTQ status, English Language Learner (ELL) status, and disability status. Only a small number of school districts and only some law enforcement agencies track this information.
- For school districts and law enforcement agencies that do track reasons for referrals, the vast majority fail to provide critical details to contextualize the incident and do not document the referral outcome.
- From the limited data that could be gathered on reasons students are referred to school police, the reasons most often cited were: 1.) assault, 2.) drug-related offenses, and 3.) disturbance. Additionally, high school students made up nearly half of all the referrals from K-12 schools that documented referral reasons.
- There are no standard provisions that must be part of a Memorandum of Understanding (MOU) or similar agreement between a school district and a law enforcement agency governing school police programs. Many MOUs governing Nebraska school police programs lack critical provisions to safeguard students' rights.
- There is no standard, minimum, or specific training requirements for school police in Nebraska public schools, even though the majority of law enforcement agencies that contract with school districts have their school police participate in some youth-centered specialized training.

To learn more about school safety in Nebraska and what the ACLU is doing to protect student rights, visit https://www.aclunebraska.org/en/issues/youth-and-schools.

MAP E

County-Level Map of Percentage of Students in Schools Reporting Police and No Counselors

Data Source: U.S. Department of Education, 2015–2016 Civil Rights Data Collection (CRDC)



Access interactive map at www.aclu.org/schooldiscipline along with state and county-level staffing ratios.

Given the 2015-2016 CRDC data also reported on number of psychologist, nurse, and/or social worker, in addition to counselors, Table 4 also highlights the percent and number of students in schools with police but no psychologist, nurse, and/or social worker. Overall, nearly a third of our nation's students attended schools that reported having a law enforcement officer onsite while lacking any SBMH provider (i.e., counselor, nurse, psychologist, or social worker).[76] That adds up to tens of thousands of schools that are not equipped to meet the social, emotional, or behavioral needs of students. There were 14 million students enrolled in these schools (not counting students in Florida and Hawaii schools, as these two states that clearly failed to report accurate staffing data–see Appendix B).

In Arkansas, Utah, and Tennessee, more than half of schools reported police but no counselor, psychologist, nurse, and/or social worker. New Hampshire was the only state that had counselors in every school that had police, while over 25 percent of students enrolled in the District of Columbia were in schools reporting police and no counselors. Some state bore a disproportionate brunt of this mental-health-to-police disparity in their schools. For example, California enrolled 23 percent, or 390,000, of the nation's students in schools with police but no counselors.

School Arrests, Offenses, and Law Enforcement Referrals

Arrests and Referrals to Law Enforcement

According to this federal CRDC data, there were over 230,000 referrals to law enforcement[77] and 61,000 school arrests[78] in the 2015-2016 school year. The actual number is likely significantly higher due to the clear underreporting in some districts and states, which is discussed in detail in Appendix B, resulting in some states possibly having school arrest rates over three times higher than reported in this analysis of federal data. For example, the Florida Department of Juvenile Justice reported 7,341 school-related arrests in 2015-16, while the state reported only 1,919 school-related arrests to the U.S. Department of Education's CRDC.[79] Unfortunately, the federal government does not require schools to report the reasons students are arrested. However, previous research and state-reported data indicate that many school arrests arise from criminalizing common adolescent behaviors. For example, students have been charged for "disorderly conduct" for cursing, for "drug possession" for carrying a maple leaf, and for "disrupting school" by fake burping. A list of over 25 common adolescent behaviors that students have been arrested for can be found in our 2017 report and detailed in Appendix C.

State data from Florida also provides a useful case study for these purposes, as it is one of the only states that collects detailed youth arrest data. Over 60 percent of school arrests were for misdemeanors. Disorderly conduct was the second most charge for school arrest, and misdemeanor assault/battery (school fights) were the most common offense. Furthermore, data demonstrates a marked racial disparity when such types of misbehavior are the rationale for arrest. Disorderly conduct was the most common reason Black and Latina female students were arrested in Florida public schools. Black girls made up 22 percent of Florida's total female student population, but 74 percent of the female students arrested for disorderly conduct. In contrast, white male students were most often arrested for drug-related offenses.

The harm and underreporting of referrals to law enforcement should not be taken lightly. Although the Department of Education defines "referrals to law enforcement" to include school-related arrests, several schools and districts reported hundreds of arrests, yet zero referrals to law enforcement. These referrals or the issuance of citations and tickets for minor infractions still result in records that could be discovered by potential employers, colleges, and immigration authorities. For example, in Pennsylvania, low-level offenses such as harassment, disorderly conduct, and possession of alcohol may result in a juvenile receiving a summary citation. In this scenario, the student is not arrested but receives a ticket from a police officer compelling an appearance before a judge in adult court to respond to charges. While these citations may seem like a minor traffic ticket, they can carry long-term consequences for young people.[80]

Our analysis of the federal CRDC data found that schools reporting police had an arrest rate of 2 per 10,000 students. This was 3.5 times the rate at schools where police were not present (6 per 10,000). In some states, the disparity in arrests between schools with and without police was even higher. For example, in Delaware, students attending schools with police were arrested at a rate of 72 arrests per 10,000, eight times the arrest rate for students attending schools without police (9 per 10,000). Although these data are cross-sectional and no causal analyses can be conducted, other reports have also found an increase in school police to be

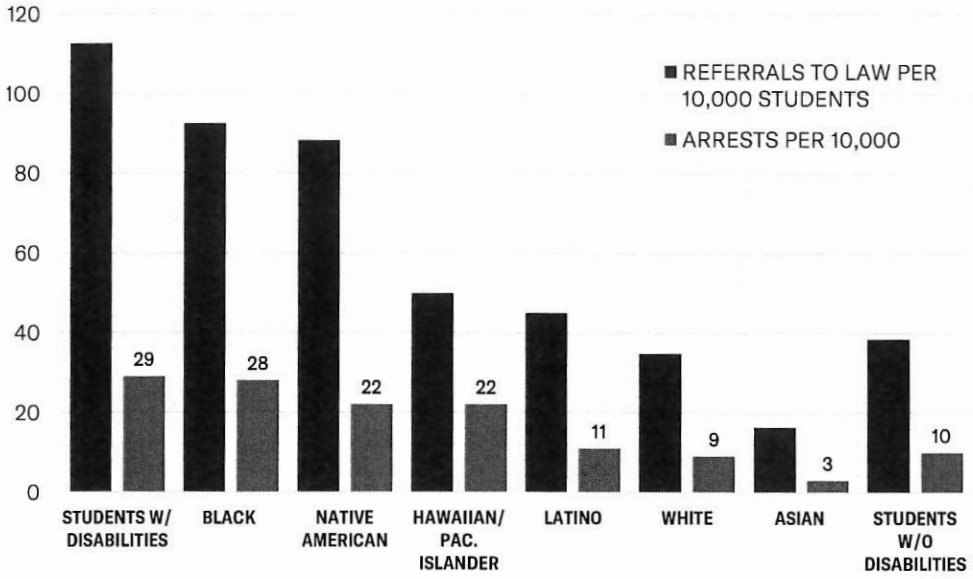
associated with school arrest. Schools that prioritize police over school-based mental health professionals create environments where typical adolescent behavior is criminalized. Having law enforcement on campus is a key contributor to this school-to-prison pipeline. The likelihood of a student dropping out of school increases significantly every time they touch the criminal justice system.[81]

Racial and Disability Status Disparities

The federal data highlights the disproportionate harm that school police have on students of color (specifically, Black, Native American, Hawaiian/Pacific Islander and Latinx students) and students with disabilities. As Chart 1 depicts, students with disabilities were arrested at a rate of 29 per 10,000 students, nearly three times higher than their non-disabled peers. Black students had an arrest rate of 28 per 10,000, which was three times that of white students. Native American and Pacific Island/Native Hawaiian students both had arrest rates of 22 per 10,000, more than twice the arrest rate of white students. Nationally, Latinx students were arrested at a rate 1.3 times that of white students (11 per 10,000 compared to 9 per 10,000).

CHART 1

School Arrests and Referrals to Law Enforcement per 10,000 Students by Race and Disability



Data Source: U.S. Department of Education, 2015-2016 Civil Rights Data Collection (CRDC)

Table 5 provides state-level rates for school arrests for students overall and for students of color and students with disabilities, nationally and by state. As the data demonstrates, several states had school arrest rates multiple times higher than the national average. Overall, students were arrested at a rate of 12 per 10,000 nationwide, but several states had rates higher than 50 or 100 per 10,000 when it came to students with disabilities and Black students. The extent of Latinx/white disparities also varied by state. For example, Latinx students were 3.5 times as likely to be arrested than white students in Rhode Island and more than twice as likely to be arrested in Pennsylvania and Connecticut.

Analyses of risk ratios for students of color and with disabilities by state reveal some states had disparities that even exceed the national average (see Table A4 in Appendix C). For example, in Maryland, students with disabilities had arrest rates that were 10 times as high as their non-disabled peers. Hawaii's students with disabilities had arrest rates 9 times that of their non-disabled peers. Iowa had an arrest rate 7 times that of their non-disabled peers, while Georgia and Connecticut had arrest rates more than 6 times that of their non-disabled peers.

Overall, students with disabilities were nearly 3 times more likely to be arrested than students *without* disabilities, and the risk multiplied at schools with police. While schools without police had an average arrest rate for students with disabilities of 17 per 10,000 students, schools with police had an average arrest rate for these students more than three times as high, at 51 per 10,000 students. Furthermore, students with disabilities were 12 percent of students but were 28 percent of students arrested at school in the 2015-16 school year (see Table A5 in Appendix C). The table also highlights the arrests and referrals composition index[82] for students by race across all 50 states and D.C. Native American students, for example, are only 1 percent of students and 2 percent of arrests nationally, but in states like South Dakota, they are 1 percent of students and 46 percent of student arrests.

For many students, the consequence of a traditional school arrest varies little from a referral to law enforcement. Both can have lifetime consequences for students, and both contribute to the historic inequalities faced by students of color and students with disabilities. Examination of rates of school referrals of law enforcement finds similar disparities based on race and disability states (see Table 6). As the data demonstrates, several states had school referral rates multiple times higher than the national average.

STATE SPOTLIGHT

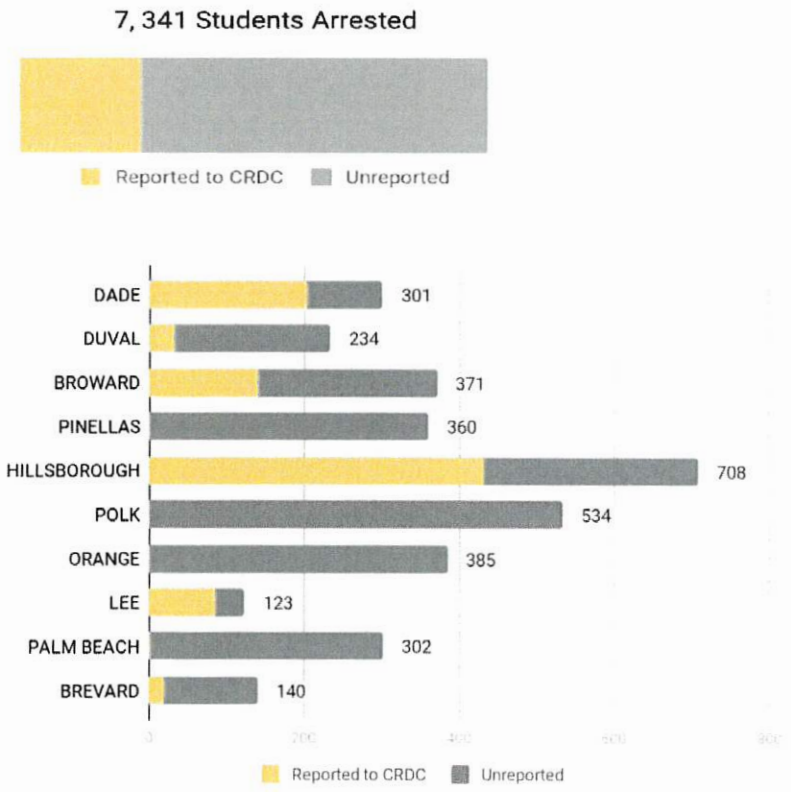
Florida

By Michelle Morton, ACLU of Florida

Along with significant discrepancies in reporting staffing, Florida is failing to accurately report student arrest data. The CRDC and the Florida Department of Juvenile Justice (FLDJJ) are measuring the same metric—school-related arrests—but are reaching very different numbers.[141] Both reports claim to include arrests of students for offenses happening on school grounds, on school transportation, and during off-campus school events. The FLDJJ does not include other offenses, such as violations of probation or court related charges, and theoretically may not include every referral by a school official (if the offense happened at an off-campus, non-school function).

Yet, Florida reported just 26 percent of the total number of students arrested in 2015-16 to the CRDC—only 1,919 students compared to the 7,341 students reported to be arrested for school-related offenses by the FLDJJ.

This discrepancy must be addressed to ensure Florida is accurately represented on the national level, especially given recent policy changes requiring armed staff or law enforcement in every school. Such a police presence in school is unprecedented and must be monitored closely for its impact on young lives



Florida Turns to Police for School Discipline

A gun in every school

In 2018, Florida became the first state in the nation to require armed staff or law enforcement officers to be present at every public K-12 school in the state. This legislation was a hasty reaction to the school shooting at Marjory Stoneman Douglas High School in Parkland, Fla., where 17 students and faculty lost their lives. This reactionary policy is not supported by evidence that the presence of armed officers—or armed civilians—is effective at preventing school attacks. Predictably, school arrests have increased since this policy was adopted, despite the fact that community youth arrest rates in the state continue to fall.

Along with the new school policing policy and increased funding and directives for school hardening measures, the law established a statewide anonymous threat reporting mobile app and an integrated data system and increased the sharing of student data, even when confidential, among state actors. Although not authorized by the law, the state's Department of Education is also purchasing a statewide social media monitoring tool that would feed into the integrated data system. Although the law made steps toward expanding access to care for students with unmet mental health needs, as a whole, it shifted the state's approach to school safety back toward treating students as suspects and took unprecedented steps toward undermining student civil rights.

Initial recommendations from a school safety commission established by the act present further risks to student civil rights and school climate. While the Marjory Stoneman Douglas School Safety Commission is recommending evidence-based supports—such as increased student mental health supports, clear roles for school police, and required minimal training for school police—it is also calling for unprecedented invasions on student privacy. Such problematic recommendations include that law enforcement be given unfettered, real-time access to surveillance cameras and expanded access to student records; that mental health providers be required to report any threats and share confidential information; that the state require more student offenses be referred to law enforcement; and that all students with individualized education plans (IEPs) for severe behavioral issues be subjected to threat assessments. Such measures are certain to erode student trust and school climate and worsen student outcomes.

To learn more about school safety in Florida and what the ACLU of Florida is doing to protect student rights, visit www.aclufl.org/school-safety-advocacy-toolkit.

TABLE 5

School Arrests by Race and Disability Status by State per 10,000

STATE	Students Enrolled	Arrests Total	All Students	Students with Disabilities	Black	Native American	Pac. Islander	Latino	White	Asian	Students without Disabilities
NATION	49,977,268	61,812	12	29	28	22	22	11	9	3	10
AK	131,093	4	0	0	0	1	0	0	0	0	24
AL	744,506	1,077	14	34	27	20	0	10	8	5	6
AR	480,300	751	16	31	27	11	38	23	10	3	10
AZ	1,117,475	1,640	15	33	29	35	9	16	10	2	10
CA	6,217,689	3,411	5	14	18	13	8	5	4	2	10
CO	889,725	347	4	6	11	11	15	5	3	1	10
CT	531,922	1,750	33	100	71	42	0	53	18	9	15
DC	81,375	169	21	48	27	0	0	10	0	0	18
DE	136,411	465	34	65	54	0	0	26	25	8	14
FL	2,762,601	1,919	7	16	14	15	7	5	5	1	10
GA	1,745,762	3,980	23	51	36	31	23	17	14	6	8
HI	182,836	672	37	108	39	61	57	28	33	24	12
IA	499,264	1,230	25	57	125	51	80	22	31	13	8
ID	291,914	138	5	13	6	20	0	5	4	0	5
IL	2,005,522	3,605	18	47	42	29	13	17	11	5	8
IN	1,019,004	1,850	18	40	38	47	19	14	22	3	7
KS	486,050	521	11	27	29	21	15	9	8	1	17
KY	681,279	451	7	16	24	16	0	4	5	0	9
LA	716,071	1,143	16	25	26	15	0	12	7	3	11
MA	946,424	343	4	8	8	0	0	9	3	1	8
MD	893,472	2,136	24	65	39	38	23	14	16	2	6
ME	177,903	56	3	6	0	0	0	0	3	7	10
MI	1,509,170	699	5	10	12	5	9	6	3	1	11
MN	864,466	1,195	14	31	35	38	0	16	15	1	12
MO	915,033	1,487	16	39	45	18	15	9	12	6	13
MS	490,208	793	16	32	21	0	0	12	12	4	13
MT	148,087	326	22	49	13	80	40	18	14	0	11
NC	1,551,207	604	4	11	9	2	0	3	2	0	12
ND	110,022	200	18	59	50	48	47	29	11	10	14
NE	310,677	205	7	14	11	34	0	8	5	0	10
NH	181,916	220	12	22	54	29	0	6	12	7	7
NJ	1,358,709	1,379	10	24	24	8	0	12	6	2	9
NM	335,816	188	6	8	3	11	0	5	6	0	13
NV	465,312	1,194	26	67	50	84	40	23	23	9	17
NY	2,725,551	849	3	7	6	4	0	2	4	0	9
OH	1,719,439	967	6	13	12	0	0	6	4	2	12
OK	690,304	1,054	15	28	39	17	26	9	13	7	15
OR	566,070	201	4	7	3	2	4	4	4	1	12
PA	1,693,260	5,647	33	81	81	43	21	51	21	8	14
RI	141,210	231	16	35	46	126	0	24	7	0	8
SC	757,281	2,046	27	51	46	13	15	11	16	5	11
SD	137,100	270	20	54	5	80	0	25	10	0	11
TN	994,785	1,464	15	28	27	8	28	10	11	3	5
TX	5,256,939	8,920	17	49	38	14	13	18	8	3	7
UT	657,754	137	2	4	6	3	0	3	2	0	12
VA	1,279,045	536	4	10	7	0	0	5	3	0	15
VT	83,412	61	7	20	38	0	0	0	7	0	10
WA	1,079,724	1,125	10	25	5	16	3	17	10	0	11
WI	842,798	1,991	24	57	78	42	17	20	18	6	15
WV	278,716	109	4	8	22	0	0	4	3	0	11
WY	94,659	56	6	7	0	32	0	5	4	0	23

*Indicates data that appear to be underreported or inaccurate. PINK SHADING = Top ten states
Data Source: U.S. Department of Education, 2015-2016 Civil Rights Data Collection (CRDC)

TABLE 6

Law Enforcement Referral by Race and Disability Status by State per 10,000

STATE	Students Enrolled	Referrals to Law Enforcement	All Students	Students w/ Disabilities	Black	Latino	Native American	Pacific Islander	White	Asian	Students w/o Disabilities
NATION	**49,977,268**	**235,483**	**47**	**113**	**93**	**45**	**88**	**50**	**35**	**16**	**38**
AK	131,093	454	35	60	52	30	65	33	23	13	88
AL	744,506	2,191	29	63	47	17	30	18	21	11	25
AR	480,300	1,511	31	60	53	36	46	43	24	5	41
AZ	1,117,475	4,867	44	89	78	47	112	41	29	19	43
CA	6,217,689	28,313	46	117	130	47	71	63	32	16	37
CO	889,725	5,182	58	98	134	69	95	23	45	30	38
CT	531,922	2,493	47	131	97	68	63	24	28	19	45
DC	81,375	218	27	59	36	10	0	0	0	0	71
DE	136,411	1,700	125	266	208	109	249	37	80	52	58
FL	2,762,601	21,208	77	168	137	53	137	66	61	31	33
GA	1,745,762	6,720	38	84	58	26	64	53	26	10	29
HI	182,836	761	42	128	44	32	61	66	38	25	47
IA	499,264	2,779	56	127	205	53	80	58	45	30	35
ID	291,914	952	33	89	54	45	125	80	27	10	24
IL	2,005,522	9,000	45	107	95	52	80	20	26	16	35
IN	1,019,004	2,926	29	64	49	22	41	19	26	4	33
KS	486,050	2,245	46	108	142	43	86	15	36	23	47
KY	681,279	1,809	27	108	63	29	31	0	21	9	44
LA	716,071	1,657	23	63	34	17	41	0	14	3	40
MA	946,424	1,513	16	34	26	29	7	14	12	7	28
MD	893,472	4,610	52	129	84	52	96	46	27	10	27
ME	177,903	833	47	99	53	55	28	0	47	28	54
MI	1,509,170	3,652	24	57	37	25	70	9	21	7	49
MN	864,466	6,128	71	195	206	83	177	33	43	29	39
MO	915,033	5,355	59	125	119	48	86	29	46	13	63
MS	490,208	1,392	28	52	36	15	14	0	22	4	46
MT	148,087	1,121	76	205	197	77	183	40	58	46	69
NC	1,551,207	6,786	44	119	78	42	32	37	26	18	42
ND	110,022	609	55	138	92	88	121	93	45	21	75
NE	310,677	1,502	48	106	95	58	130	0	39	22	36
NH	181,916	1,464	80	147	176	51	116	74	84	24	42
NJ	1,358,709	3,511	26	59	53	29	16	5	18	7	38
NM	335,816	1,291	38	65	35	27	118	61	35	19	34
NV	465,312	2,728	59	142	131	46	177	67	55	16	40
NY	2,725,551	8,218	30	68	64	30	40	5	22	9	39
OH	1,719,439	3,518	20	46	34	19	6	17	17	11	41
OK	690,304	3,806	55	99	114	40	53	138	50	31	52
OR	566,070	1,320	23	49	28	25	77	27	22	5	38
PA	1,693,260	21,860	129	278	342	194	151	63	72	55	47
RI	141,210	974	69	113	189	136	450	0	21	9	40
SC	757,281	3,192	42	90	67	18	46	45	30	15	42
SD	137,100	1,069	78	188	201	116	201	0	51	41	63
TN	994,785	3,856	39	65	49	34	17	97	36	24	29
TX	5,256,939	16,514	31	89	60	33	37	22	19	6	27
UT	657,754	2,222	34	71	99	55	85	46	27	19	27
VA	1,279,045	16,123	126	313	235	102	142	46	93	32	50
VT	83,412	295	35	99	123	41	0	0	33	31	48
WA	1,079,724	2,870	27	69	63	36	51	34	21	11	42
WI	842,798	8,435	100	276	254	96	238	51	78	40	58
WV	278,716	731	26	39	50	26	0	0	25	0	65
WY	94,659	999	106	208	200	107	166	78	100	90	75

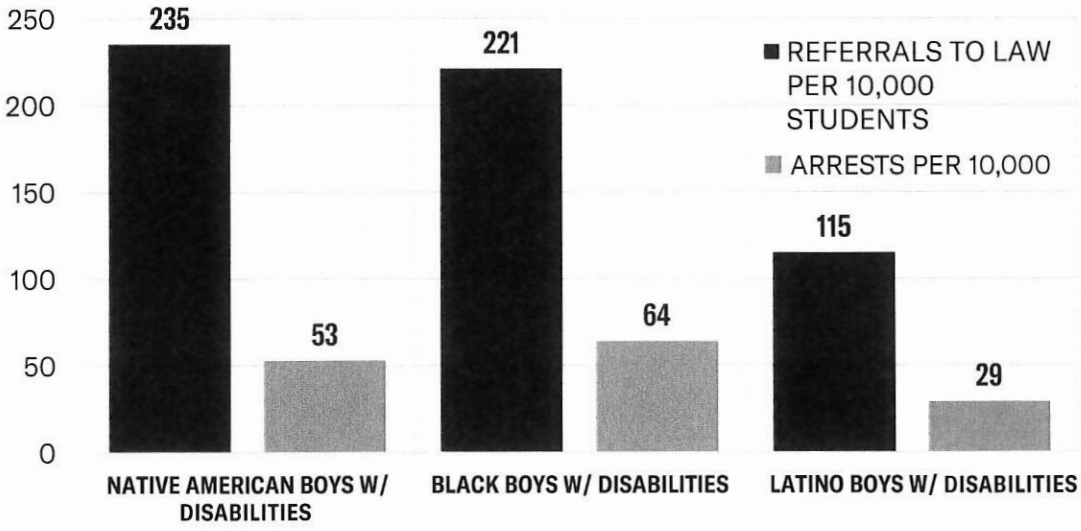
PINK SHADING = Higher than the average for all states.
Data Source: U.S. Department of Education, 2015-2016 Civil Rights Data Collection (CRDC)

Focus on the Intersectionality of Race, Gender, and Disability in Student Criminalization

The inequalities in school arrests intensify when the data are disaggregated even further. Specifically, when considering not only race and disability status, but also the role of gender, we find that Black boys with disabilities suffered the highest arrest rate, with 5 times the rate for all students (see Chart 2). In nine states, their arrest rate was 10 or more times higher than the national rate for all students (see Table 7). Latino boys with disabilities also had school arrest rates 10 times higher than the rates for all students in three different states. Black and Latino boys with disabilities were only 3 percent of student enrollment nationally, but they comprised 12 percent of all student arrests (see Table A5 in Appendix C).

CHART 2

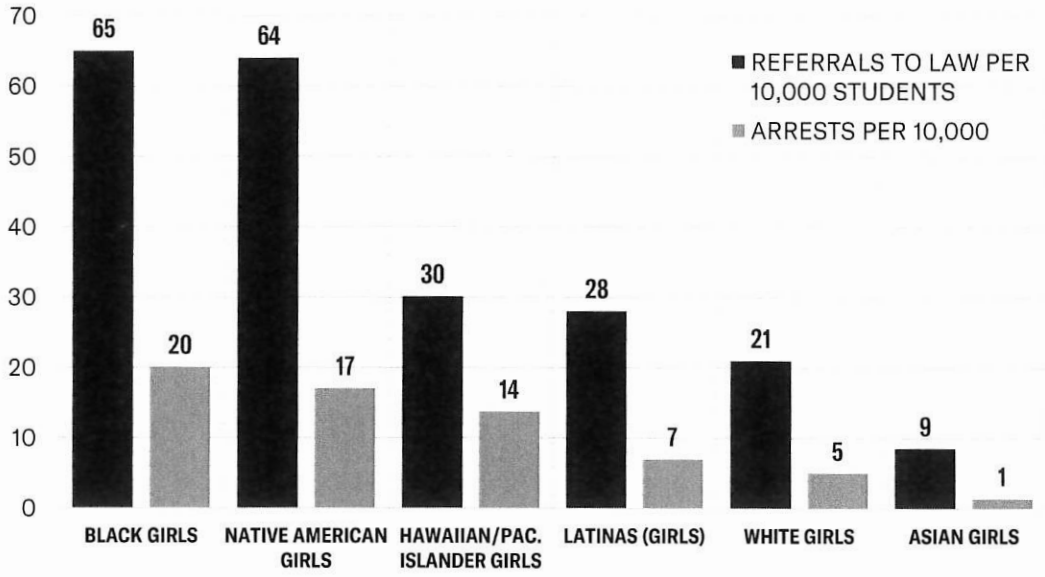
School Arrests and Referrals to Law Enforcement per 10,000 Students for Boys of Color with Disability



Black boys with disabilities faced highest overall arrest rates when considering race, gender, and disability status. However, Black girls in general experienced school arrests the most disproportionately. Overall, Black girls had an arrest rate five times that of white girls (see Chart 3 and Table 8). Furthermore, Black girls were 16 percent of girls nationally, but were 39 percent of girls arrested in school. Black girls were at least half of female school arrests in 11 different states (see Table A6 in Appendix C). For example, in Georgia, Black girls were 37 percent of female students, yet 63 percent of all female student arrests. In states like North Carolina, Iowa, and Michigan, Black girls were over 8 times as likely to be arrested than white girls (see Map F).

CHART 3

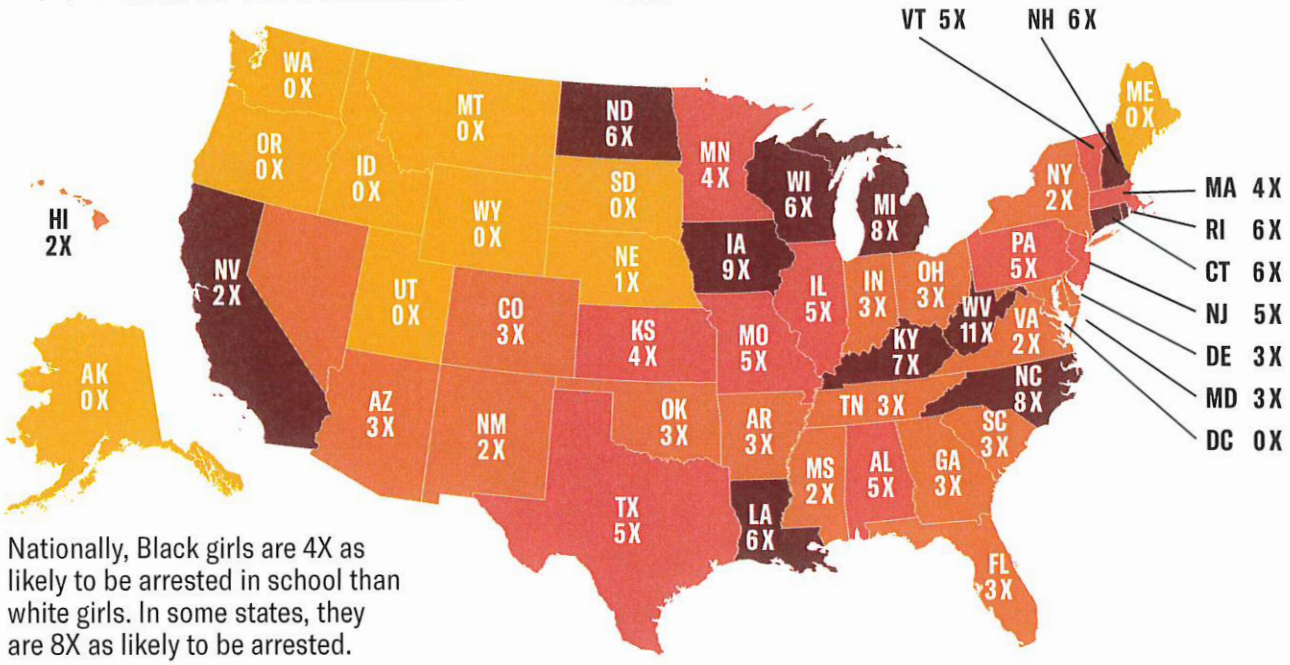
School Arrests and Referrals to Law Enforcement per 10,000 Students for Girls



Native American girls and Latinas also experienced a disproportional number of school arrests in many states (see Table 8). Overall, Native American girls had a school arrest rate of three and a half times that of white girls. In some states this disparity was even greater—for example, in Montana, Native girls were 12 percent of female students, but 62 percent of female student arrests (see Table A6 in Appendix C). Latina girls also faced disproportionate school arrests—with an arrest rate 1.5 times that of white girls (see Chart 3). In some states, they faced even greater disparities (see also Table A6 in Appendix C), such as in Massachusetts where Latinas made up 48 percent of the female students arrested, despite only being 18 percent of the female students enrolled.

MAP F

Black-White Girl School Arrest Risk



Nationally, Black girls are 4X as likely to be arrested in school than white girls. In some states, they are 8X as likely to be arrested.

0X 6X

Data Source: U.S. Department of Education, 2015-2016 Civil Rights Data Collection (CRDC)



TABLE 7

School Arrests for Boys of Color with Disabilities per 10,000

	Black Boy SWD Arrests per 10,000 Students	Latino Boy SWD Arrests per 10,000 Students	Native American Boys SWD Arrests per 10,000
NATION	64	29	53
AK	0	0	0
AL	70	26	0
AR	54	77	0
AZ	92	34	82
CA	46	13	39
CO	27	5	0
CT	195	171	0
DC	59	20	0
DE	107	59	0
FL	32	17	91
GA	80	50	0
HI	0	111	0
IA	279	64	233
ID	200	21	0
IL	98	42	714
IN	73	29	3333
KS	88	24	218
KY	54	8	0
LA	37	27	233
MA	17	18	339
MD	93	30	0
ME	0	0	0
MI	16	27	0
MN	100	37	31
MO	85	37	213
MS	39	25	435
MT	435	63	101
NC	26	6	24
ND	236	156	83
NE	48	23	90
NH	168	0	0
NJ	53	28	1143
NM	0	10	18
NV	117	46	68
NY	10	4	0
OH	31	13	5625
OK	72	23	22
OR	17	9	0
PA	199	138	1667
RI	95	34	667
SC	83	28	2500
SD	89	42	117
TN	62	24	0
TX	110	59	101
UT	39	6	0
VA	19	9	0
VT	134	0	0
WA	22	31	65
WI	128	37	105
WV	36	0	0
WY	0	0	0

PINK SHADING = Above the average for all states
Data Source: U.S. Department of Education, 2015-2016 Civil Rights Data Collection (CRDC)

TABLE 8

School Arrests for Girls by Race, per 10,000

State	Black Girl Arrests per 10,000 Students	Native American Girls Arrests per 10,000	Hawaiian/Pac. Islander Girl Arrests per 10,000	Latina Arrests per 10,000	White Girl Arrests per 10,000	Asian Girl Arrests per 10,000
NATION	20	17	14	7	5	1
AK	0	0	0	0	1	0
AL	22	13	0	2	4	0
AR	16	12	34	9	6	0
AZ	16	22	9	10	6	0
CA	11	9	7	3	2	1
CO	3	23	0	2	1	1
CT	50	40	0	34	8	2
DC	27	0	0	3	0	0
DE	41	0	0	19	16	0
FL	9	12	0	3	3	0
GA	24	0	16	9	8	2
HI	33	0	32	21	20	13
IA	109	69	110	10	12	10
ID	0	10	0	2	2	0
IL	33	12	0	10	7	2
IN	29	41	37	11	9	0
KS	16	14	0	7	4	3
KY	17	0	0	3	3	0
LA	25	0	0	10	4	0
MA	5	0	0	7	1	1
MD	29	0	24	8	11	1
ME	0	0	0	0	2	13
MI	12	7	0	3	1	0
MN	25	35	0	12	6	1
MO	30	0	0	6	5	4
MS	14	0	0	11	7	0
MT	0	86	0	13	7	0
NC	6	4	0	2	1	1
ND	40	36	0	26	6	0
NE	2	18	0	4	4	0
NH	34	64	0	9	6	7
NJ	19	0	0	9	4	1
NM	6	6	0	4	4	0
NV	29	94	31	17	14	11
NY	4	2	0	1	2	0
OH	8	0	0	4	3	1
OK	25	11	0	6	7	3
OR	0	0	0	3	1	0
PA	63	43	0	35	12	2
RI	24	0	0	20	4	0
SC	36	14	32	5	12	7
SD	0	74	0	24	7	0
TN	19	0	57	6	7	0
TX	24	9	13	10	5	2
UT	0	0	0	0	1	0
VA	4	0	0	3	1	0
VT	20	0	0	0	4	0
WA	2	14	3	13	6	1
WI	64	34	0	15	10	4
WV	19	0	0	9	2	0
WY	0	43	0	3	2	0

PINK SHADING = Above the average for all states
Data Source: U.S. Department of Education, 2015-2016 Civil Rights Data Collection (CRDC)

Trends in School Arrests and Referrals to Law Enforcement

Nationwide, the CRDC data appears to indicate a 3 percent growth in reported school arrests and a 17 percent growth in referrals to law enforcement from 2013-14 to 2015-16 (see Table 9). Five states more than doubled their number of reported arrests. We did not see this increase in all states, and in some states, there appeared to be evidence of reporting errors (see Appendices A and B). For example, Alaska reported 833 school arrests in 2013-14 compared to just four arrests in 2015-16, indicating potential underreporting in the more recent year (2015-2016). In contrast, Alabama only reported 47 arrests in 2013-14 compared to 1,077 arrests in 2015-16; this 20-fold increase suggests underreporting in the 2013-14 school year.

There were increases in referrals to law enforcement across states from 2013-14 to 2015-16 that can be corroborated by other sources. For example, there was a 44 percent increase in referrals to law enforcement in California, increasing from 19,685 in 2013-14 to 28,313 in 2015-16. A report by the Children's Defense Fund and Youth Justice Coalition found that in Los Angeles County alone, thousands of students received referrals to law enforcement and were placed on "voluntary probation" for minor misbehavior in recent years. Despite the state intention to limit youth involvement with the criminal justice system, California's Juvenile Justice Crime Prevention Act invested millions of dollars into "net-widening" programs contributing to the school-to-prison pipeline. In July 2018, the ACLU of Southern California filed a lawsuit against Riverside County for implementing such programs in a discriminatory and unconstitutional way. Tens of thousands of Riverside students were referred to law enforcement for reasons including bad grades, tardiness, or talking back to teachers. Programs like this may have contributed to the 17 percent rise in law enforcement referrals nationwide.

> "Tens of thousands of Riverside [CA] students were referred to law enforcement for reasons including bad grades, tardiness, or talking back to teachers. Programs like this may have contributed to the 17 percent rise in law enforcement referrals nationwide."
>
> — ***ACLU of Southern California lawsuit***

TABLE 9

State Trends in Reported School Arrests and Law Enforcement Referrals

State	2013-14 Arrests Total	2015-16 Arrests Total	Increase/ Decrease in Number of Arrests	Increase/ Decrease in Percent of Arrests	2013-14 Referrals Total	2015-16 Referrals Total	Increase/ Decrease in Number of Referrals	Increase/ Decrease in Percent of Referrals
NATION	60,170	61,812	1,642	3%	195,219	235,483	40,264	21%
AK	833	4	-829	N/A	1,951	454	-1,497	N/A
AL	47	1,077	1,030	N/A	436	2,191	1,755	403%
AR	962	751	-211	-22%	3,757	1,511	-2,246	-60%
AZ	451	1,640	1,189	N/A	1,042	4,867	3,825	367%
CA	8,217	3,411	-4,806	-58%	19,685	28,313	8,628	44%
CO	394	347	-47	-12%	5,450	5,182	-268	-5%
CT	1,643	1,750	107	7%	2,396	2,493	97	4%
DC	273	169	-104	-38%	336	218	-118	-35%
DE	110	465	355	N/A	1,437	1,700	263	18%
FL	1,323	1,919	596	45%	13,749	21,208	7,459	54%
GA	4,324	3,980	-344	-8%	5,706	6,720	1,014	18%
HI	563	672	109	19%	18,092	761	-17,331	-96%
IA	601	1,230	629	105%	1,762	2,779	1,017	58%
ID	83	138	55	66%	1,006	952	-54	-5%
IL	4,413	3,605	-808	-18%	9,709	9,000	-709	-7%
IN	1,736	1,850	114	7%	3,280	2,926	-354	-11%
KS	3,224	521	-2,703	-84%	1,942	2,245	303	16%
KY	333	451	118	35%	713	1,809	1,096	154%
LA	783	1,143	360	46%	1,431	1,657	226	16%
MA	798	343	-455	-57%	1,712	1,513	-199	-12%
MD	1,629	2,136	507	31%	2,754	4,610	1,856	67%
ME	25	56	31	124%	622	833	211	34%
MI	410	699	289	70%	3,244	3,652	408	13%
MN	1,189	1,195	6	1%	4,691	6,128	1,437	31%
MO	1,336	1,487	151	11%	3,782	5,355	1,573	42%
MS	898	793	-105	-12%	1,726	1,392	-334	-19%
MT	181	326	145	80%	874	1,121	247	28%
NC	217	604	387	178%	3,280	6,786	3,506	107%
ND	120	200	80	67%	379	609	230	61%
NE	283	205	-78	-28%	1,529	1,502	-27	-2%
NH	248	220	-28	-11%	1,074	1,464	390	36%
NJ	740	1,379	639	86%	2,705	3,511	806	30%
NM	241	188	-53	-22%	1,810	1,291	-519	-29%
NV	1,483	1,194	-289	-19%	786	2,728	1,942	247%
NY	693	849	156	23%	6,065	8,218	2,153	35%
OH	1,292	967	-325	-25%	2,206	3,518	1,312	59%
OK	643	1,054	411	64%	2,094	3,806	1,712	82%
OR	366	201	-165	-45%	1,079	1,320	241	22%
PA	4,517	5,647	1,130	25%	11,840	21,860	10,020	85%
RI	132	231	99	75%	367	974	607	165%
SC	1,719	2,046	327	19%	2,750	3,192	442	16%
SD	223	270	47	21%	759	1,069	310	41%
TN	1,012	1,464	452	45%	2,454	3,856	1,402	57%
TX	6,513	8,920	2,407	37%	14,891	16,514	1,623	11%
UT	244	137	-107	-44%	1,993	2,222	229	11%
VA	758	536	-222	-29%	13,085	16,123	3,038	23%
VT	50	61	11	22%	305	295	-10	-3%
WA	537	1,125	588	109%	2,782	2,870	88	3%
WI	1,311	1,991	680	52%	6,317	8,435	2,118	34%
WV	40	109	69	173%	640	731	91	14%
WY	9	56	47	N/A	744	999	255	34%

PINK SHADING = Top Ten States
Data Source: U.S. Department of Education, 2015-2016 Civil Rights Data Collection (CRDC)

Reported "Serious Offenses" and School Shootings

In 2015-2016, the U.S. Department of Education's CRDC required schools to report serious offenses that occurred for the first time. As detailed in Table 10, these offenses include 12 specific type of incidents involving violence or threats that have to be reported to the federal government by all 96,000 public schools. In the 2015-16 school year, there were roughly a million serious offenses reported involving students in public schools; 3 percent of these offenses involved a weapon and approximately 1 percent were incidents that involved sexual assaults (other than rape) and a tenth of a percent (1 per 1,000 incidents) involved a rape or attempted rape. Much more common were reports of physical altercations *without* a weapon (75 percent) or threats of such types of physical altercations (19 percent). Given the relatively limited number of "the most egregious offenses"–those involving a weapon and those of sexual violence (44,600), the 290,000 arrests and referrals to law enforcement reported in the 2015-16 school year appear excessive. This provides further evidence that students are being arrested for minor misbehavior.

> *"[T]he spate of gun violence in our schools is a public health issue—both tragic and preventable. Therefore, SSWAA supports "school softening," not "school hardening." We prefer to focus on prevention ... having caring, highly-trained adults—including school social workers, school psychologists, school counselors, school nurses, and other specialized instructional support personnel—in every school. It means having a strong multi-disciplinary team in place to develop a positive school environment for every student."*
>
> — ***School Social Work Association of America*** *to the Federal Commission on School Safety*

TABLE 10

Prevalence of Incidents Classified as "Serious Offenses"

TYPE OF INCIDENT	NUMBER OF INCIDENTS	PERCENT OF INCIDENTS
Physical attack or fight *without* a weapon	789,800	75%
Threats of physical attack *without* a weapon	200,800	19%
Robbery *without* a weapon	22,900	2%
Physical attack or fight *with* a weapon	11,900	1%
Threats of physical attack *with* a weapon	10,100	1%
Sexual assault (other than rape)	10,100	1%
Possession of a firearm or explosive device	5,700	1%
Threats of physical attack *with* a firearm or explosive device	3,500	0.3%
Physical attack or fight *with* a firearm or explosive device	2,200	0.2%
Rape or attempted rape	1,100	0.1%
Robbery *with* a weapon	640	0.1%
Robbery *with* a firearm or explosive device	560	0.1%

Data Source: U.S. Department of Education, 2015-2016 Civil Rights Data Collection (CRDC)

In addition to requiring schools to report serious offenses for the first time, in 2015-2016, the U.S. Department of Education also required schools to report all school-related shootings and homicides. In its April 2018 publication highlighting the data on "School Climate and Safety," the U.S. Department of Education reported the number of school shootings for 2015-2016 as "nearly 240." We followed up with schools individually and found nearly 140 of them confirmed federal reporting was erroneous, indicating flaws in the U.S. department's data cleaning and verification methods that resulted in inflating the number of school shootings by the hundreds. Specifically, only 11 schools confirmed school shootings, a far cry from the nearly 240 reported by the department. Two school districts mistakenly and inexplicably reported each of their schools as having a shooting. The data from these two districts accounted for 63 of the reported shootings. The Cleveland Metropolitan School District reported 37 of the shootings, which is the most of any district (16 percent of the 234 reported shootings). District staff confirmed that there were zero shootings that year.

Our research on the overreporting of school shootings in the U.S. Department of Education data was corroborated by an NPR investigation. Furthermore, Everytown[83] compiled school shooting news articles and found that less than 30 school shootings appeared in the media during the 2015-16 school year.

Conclusion

The findings of this report indicate a severe shortage of the staff most critical to school safety and positive school climate—school-based mental health providers. As a result, school counselors, psychologists, nurses, and social workers are overwhelmed with student caseloads that compromise quality and result in children with unmet needs. This creates one of the greatest vulnerabilities for school safety. Our findings indicate that too many schools are more likely to employ school police than mental health providers: there are more than 14 million students in schools with police but no counselor, nurse, psychologist, or social worker. Yet, the federal government is directing funding toward hiring school police instead of mental health providers. This prioritization of school police is troubling, not only for the lack of mental health support for our nation's students, but also given that research indicates school police do not reduce mass shootings and instead contribute to less inclusive school climates. Research confirms that it is normal for youth to engage in challenging behavior during adolescence.[84] Responding to common youth behavior with criminalization exacerbates undesirable behavior and causes children to fall behind academically, placing students further at risk.[85] The growth of school policing and school hardening devour resources from already underserved schools and contribute to hundreds of thousands of youth being funneled into the criminal justice system. As this report demonstrated, this disproportionately impacts students of color and students with disabilities, both of whom are arrested at rates 10 times higher in some states compared with white students and students without disabilities.

Despite the unprecedented policing, this generation of children has some of the lowest crime rates. Drug use among youth remains among the lowest ever.[86] Juvenile crime rates have consistently fallen every year for the last decade and are at a historic low.[87] Despite recent tragic school shootings, youth are no less safe in school—only 3 percent of students murdered each year die at school, a rate that has remained constant for decades.[88] The Trump administration has relied on grossly inaccurate school shooting data to create a false narrative about school safety while pushing for hardened schools. And while the teen homicide rate increased from 7 to 9 deaths per 100,000 youth between 2013 and 2016, the rate remains less than half of its all-time high of 20 deaths per 100,000, in 1993.[89]

Combined with the unprecedented needs of today's youth, the severe understaffing of school-based social, emotional, and behavioral support providers raises concern about school safety. President Trump's school safety commission released a 2018 report that acknowledged the importance of mental health, yet disregarded facts and their very own data. The administration ignored calls from student activists for meaningful gun control, opting instead to push the preposterous narrative of a connection between mass shootings and school discipline. The administration also ignored calls to increase resources for additional counselors and other support for students.

Because of the proven effectiveness of school-based mental health (SBMH) supports and the critical contribution these professionals make to a safe and supportive school environment, access to these SBMH staff should be considered a civil right.[90] This civil right should be at the forefront of our conversation about school safety and student success. Schools and decision makers that prioritize law enforcement in schools over SBMH providers do more harm than good. More law enforcement is not the answer. More student supports, however, is critical.

We must continue to ask the hard questions about the utility and efficacy of these programs at the local, state, and federal levels. The next section outlines steps at the federal, state, and local level that can be taken to support student success, safety, and civil rights, as detailed in the next section. We must expand our efforts to empower students and parents to know and understand their rights to combat these suspect policies and practices on the individual level.

Recommendations

Federal-Level Recommendations

- **Invest Significantly in Student Supports**: Increase funding for student support services, including mental health staffing and programming. Most children receive part of their mental health support and services at school, leaving providers overburdened with high caseloads. A current bill circulating in the Senate, the Elementary and Secondary School Counselors Act, proposes to appropriate $5 billion dollars to fund school based mental health services providers. Support this bill and lobby for others like it. The tragedy at Parkland, Florida was preceded by multiple failures to support a student with disabilities and a decision to exclude him from school entirely. A month after the Parkland tragedy, bipartisan support approved the largest military budget in our country's history—over $700 billion. America's school children deserve at least of that amount. Investments are needed to support college pathways to train tens of thousands of mental and physical health providers for schools. Positive discipline practices cannot be implemented if there are not mental health service providers to carry them out.

- **Provide Equal Protection for Students.** As the Trump administration rolls back guidance to clarify and protect the civil rights of students, Congress must take the lead on ensuring our students are treated equitably at school. Exclusionary practices harm the positive school climate that research indicates contributes to low levels of school violence. In Cleveland, a 2007 shooting occurred when a 14-year-old student shot four people and killed himself after returning to school "disgruntled after being suspended." Following the 2007 shooting, the Cleveland Metropolitan School District underwent a comprehensive evaluation of the conditions leading to the tragedy. The findings listed a series of factors contributing to the poor school climate and the increasingly unsafe learning environment. The list includes inconsistent approaches to school discipline, poor supervision, and a lack of social and emotional role modeling by school staff. Academic achievement and positive behaviors increase in schools where students and staff feel physically and emotionally safe, connected, fairly treated, and valued.[91] Prompt federal action on this issue could include:

    - Legislation and funding that supports positive discipline practices, such as restorative justice and social-emotional learning programming.
    - Legislation limiting exclusionary discipline and creating procedures to protect student due process rights when excluded from their school.
    - Ensuring that the U.S. Department of Education's Office of Civil Rights thoroughly investigates complaints.

- **Improve Data Collection.** It is clear that states are failing to report accurate data and policy is being made based on inaccurate reports.

    - Official data correction from the U.S. Department of Education. The Trump administration has promoted false information about school shootings that states and school boards across

the nation are relying on as they develop policy. It may have inflated the number of school shootings by the hundreds, and this should have been corrected in the commission's report.
    - Review and clean school shooting data for any future reporting so that there is a more informed response to school safety.
    - Implement data error triggers to create increased accountability for districts and states in the process of data collection to minimize inaccurate data. Too many states have underreported or failed to report required data.
    - Clarify CRDC definitions with expert input. For example, the definition of "psychologist" is problematic because it includes contractors and does not focus on school psychologists. It also focuses exclusively on assessments/evaluations and omits critical prevention and intervention services provided by school psychologists.

- **Do Not Provide Federal Funds for Weapons in School.** Listen to the call of educators echoed in the #ArmMeWith movement. The federal Gun Free School Zone Act of 1990 prohibits the carrying of loaded or unlocked firearms within 1,000 feet of K-12 schools, with the exception of law enforcement acting in their official capacity, or concealed carry permit holders in some states. Over 30 states prohibit the possession of guns on school property, even by individuals with a valid concealed carry permit.

- **Federal Funds Should Not Be Provided for Law Enforcement in School.** Police should not have a routine presence in schools. School districts should not receive federal funds for law enforcement. Support federal legislation to define the role of police entering in schools and that would end their involvement in disciplining students that would best be conducted by school-based mental health professionals.

Statement From the California Association of School Counselors

It is unconscionable that, 5.9 million of California's 6.2 million students (96 percent) were in schools where school counselor caseloads did not meet the 250:1 recommendation. California school counselors have nearly three times the recommended ratios, and this report draws an important correlation between inadequate staffing of credentialed, school-based mental health service staff, and the damaging effects to our children and youth. We must ask, "Is it even possible for school counselors to know the face, name, and story of every student if their case load is 600+?" The answer is a resounding "no"! Recent studies indicate that students feel disconnected and often disenfranchised within our public-school system, and do not feel adults are there to sufficiently help them. Several studies suggest access to school counselors and lower school counselor-to-student ratios benefit students, particularly those from underrepresented ethnic groups and students who are identified as special education.

The California Association of School Counselors recommends that states designate specific financial resources to hire credentialed, school-based mental health service staff to meet the developmental, psychological and functional needs of students in the PreK-12th grade school system. It should be a fundamental right that every student in this nation have access to a full-time school counselor and every counselor have a reasonable caseload of 250:1. We encourage lawmakers and educational leaders to fully fund schools and reallocate financial resources to meet U.S. students' social and emotional needs to be successful in school and in life.

*— **Dr. Loretta Whitson,** Executive Director, California Association of School Counselors*

- **Ensure Legistation Does Not Unnecessarily Criminalize Students.** Specifically, ensure the STOP School Violence Act (2018) does not support problematic threat assessments, policies, or "anonymous warnings" systems that unnecessarily criminalize students. Ensure federal support of evidence-based threat assessments like the Virginia Student Assessment Guidelines with fidelity to ensure students' rights are not being violated in the process of threat detection.

> "Key report recommendations are contradictory and even potentially harmful. Most concerning are the calls to harden schools and arm school staff and the recommendation to rescind Obama era discipline guidance, which directs schools to address racial disparities in discipline and promotes alternatives to suspension and expulsion."
>
> — ***National Association of School Psychologists*** *regarding the Federal Commission on School Safety Report*

State-Level Recommendations

- **Prioritize Funding of Student Support Services Over Law Enforcement.**
- **Advocate for School Mental Health Services Within State Policy**, as recommended by the National Association of School Psychologists (NASP). Commit to long-term investments and partnerships. As stated by NASP, "policymakers need to work with higher education institutions to find a way to increase the number of qualified school psychologists in their state. States then need to provide additional funding so that schools can hire the personnel that they need. This is an issue that could take some states ten years or more to solve—but it [is] worth a decade of work to provide our public-school students with the support that they need."
- **Invest in Evidence-Based and Culturally Responsive Social-Emotional Learning Programs** that are found to prevent bullying and misbehavior and would support students..
- **Ensure Accurate Data** is submitted to the CRDC in 2019 and beyond.
- **Support Investigations** by state education departments and the Attorney General's Office into complaints and allegations of discrimination.
- **Ensure Accurate State-Level Reporting** of the number of law enforcement, security guards, school arrests, and referrals to law enforcement. Some states like Florida and Pennsylvania collect and report these data. In September of 2018, Pennsylvania took another small step to increase accountability. The state's Safety and Security Committee adopted criteria for the assessment of school safety and security. It states that schools employing any type of security staff should collect information from staff, students, and parents, and the community about their perceptions of that presence. The analysis should be able to be disaggregated to look at different sub-populations of students, including disproportionality and the issue of equity.[9]

District/School-Level Recommendations

- **Use Local Resources to Prioritize School-Based Mental Health Providers**, such as counselors, school psychologists, social workers, and nurses.

- **End Routine Policing Practices Inside Schools**. Police should enter schools only to address threats to physical safety.
- **Require Equity Assessments** of all schools with police that evaluate their impact.
- **Reinvest Resources** from law enforcement to support staff.
- **End the Practice of Arrests and Referrals to Law Enforcement for Common Adolescent Behaviors**, including but not limited to misdemeanor offenses, such as disturbing schools and disorderly conduct. Adopt school codes of conduct that eschew zero tolerance for more appropriate, child-driven responses to challenging behavior.
- **Limit the Adoption of Highly-Visible, Tough Security Measures**. Such stringent measures are associated with a decrease in students' feeling of safety and lower perception of the school environment.[92]
- **Ensure Accurate Data** is submitted to the CRDC in 2019 and beyond.
- **Ensure That School-Based Mental Providers Are Able to Focus on Mental Health Duties**, i.e., that counselors are in fact counseling, rather than primarily spending their time with tasks that have nothing to do with their training (e.g., achievement test proctoring, clerical tasks, schedules, etc.).
- **Provide Trauma-Informed Services and Trainings.** While experiencing traumatic events does not necessarily lead to mental or behavioral health concerns, it is critical that staff are aware of the potential impacts of these events on students and how to meet their needs.
- **End Punitive and Net Widening Juvenile Probation and Diversionary Programs** that sweep youth into the juvenile justice system.
- **Pass Local Transparency Bills** such as the Student Safety Act in New York City, and ensure compliance with all aspects.
- **Enact Policies That End Police Presence in Schools and Create Specific Protocols for Police Presence**, including for when police should be called by school administrators. Again, there should be NO permanent or routine policing of schools. Schools should have an internal crisis plan with de-escalation techniques and protocols to follow before calling police. When police are called or seek access to a student, the school should have Memoranda of Understanding (MOUs) with law enforcement responsive to the community to ensure that schools (i) notify a parent or guardian to provide them with an opportunity to be present, and (ii) always read a student their rights.
- **Mandate Training for Police** on topics like adolescent development, implicit bias, communication, and de-escalation. Training should be part of law enforcement's budgets to ensure improved services to all community members, including students. Funds should not be appropriated from student funding.

Example District Recommendations and Policies From a Settlement

As a result of an ACLU lawsuit, a sheriff's office in Kentucky agreed to pay more than $337,000 for the painful and unconstitutional handcuffing of elementary school students with disabilities.

1. Law enforcement should not be inside elementary schools. Elementary school children are not criminals. They do not have the 'mens rea' to commit a crime.
2. Elementary school children are at a vulnerable, tender age. Many of them are trying to grow and learn under difficult circumstances. If there is a behavioral problem, the students—and the school—need to have access to counselors, psychologists, and nurses who can understand and address the root causes.
3. Bringing in law enforcement only serves to traumatize children, making behavioral issues worse and creating greater problems for their healthy development.
4. If the community is so concerned about outside threats, bad actors coming onto the property, or any other dangers to students, then police can be posted outside the school building. But, under no circumstances should they be called into the school, absent an active shooter or similar threat to lives.

From the *Framework for Safe and Successful Schools* by the National Association of School Psychologists, American School Counselor Association, School Social Work Association of America, et. al:

Policy Recommendations to Support Effective School Safety

1. Allow for blended, flexible use of funding streams in education and mental health services;
2. Improve staffing ratios to allow for the delivery of a full range of services and effective school-community partnerships;
3. Develop evidence-based standards for district-level policies to promote effective school discipline and positive behavior;
4. Fund continuous and sustainable crisis and emergency preparedness, response, and recovery planning and training that uses evidence-based models;
5. Provide incentives for intra- and interagency collaboration;
6. Support multi-tiered systems of support (MTSS).

Best Practices for Creating Safe and Successful Schools

1. Fully integrate learning supports (e.g., behavioral, mental health, and social services), instruction, and school management within a comprehensive, cohesive approach that facilitates multidisciplinary collaboration.
2. Implement multi-tiered systems of support (MTSS) that encompass prevention, wellness promotion, and interventions that increase in intensity based on student need, and that that also promote intimate school community collaboration.
3. Improve access to school-based mental health supports by ensuring adequate staffing levels, meaning school-employed mental health providers who are trained to infuse prevention and intervention services into the learning process and to help integrate services provided through school-community partnerships into existing school initiatives.
4. Integrate ongoing positive climate and safety efforts with crisis prevention, preparedness, response, and recovery to ensure that crisis training and plans: (a) are relevant to the school context, (b) reinforce learning, (c) make maximum use of existing staff resources, (d) facilitate effective threat assessment, and (e) are consistently reviewed and practiced.
5. Balance physical and psychological safety to avoid overly restrictive measures (e.g., armed guards, metal detectors) that can undermine the learning environment. Instead combine reasonable physical security measures (e.g., locked doors, monitored public spaces) with efforts to enhance school climate, build trusting relationships, and encourage students and adults to report potential threats.
6. Employ effective, positive school discipline that: (a) functions in concert with efforts to address school safety and climate; (b) is not simply punitive (e.g., zero tolerance); (c) is clear, consistent, and equitable; and (d) reinforces positive behaviors. Using security personnel or SROs primarily as a substitute for effective discipline policies does not contribute to school safety and can perpetuate the school-to-prison pipeline.
7. Consider the context of each school and its district and provide those services that are the most needed, appropriate, and culturally sensitive to that school's unique student population and learning community.
8. Acknowledge that sustainable and effective change takes time, and that individual schools will vary in their readiness to implement improvements. These schools should be afforded the time and resources necessary to sustain such change over time.

Appendices

Appendix A: Methodology, Data Cleaning, Definitions, and Limitations

Data Source: The data used in this report comes from the U.S. Department of Education's Civil Rights Data Collection (CRDC). This is a survey administered to public schools by the U.S. Department of Education's Office for Civil Rights (OCR). The data are sometimes referred to as the "OCR" data and sometimes as the "CRDC"; the two are identical. The vast majority of the data for this report is drawn from the 2015-2016 school year data (the most recently available CRDC data), however data from the 2013-2014 school year is used in examination of trends of school arrests and referrals and in cases where 2015-2016 data wasn't available for law enforcement (as noted). The 2015-2016 data were made available to the public in April 2018. The data and more details about the data collection can be found online at http://ocrdata.ed.gov. The state and national level data presented in this snapshot are built up from the school level data.

Sample: The OCR gathered data from every public school in the nation. There were over 96,000 schools total.

- **Data omissions:** Although there are over 50 million students enrolled in U.S. schools, in order to improve precision, the following students were excluded from our analyses, resulting in a total of 49,977,268 students in our analytic sample.
- **Students identified as having disabilities under "section 504 only:"** This report excluded these students because the Civil Rights Data Collection did not collect data on arrests/ referrals disaggregated by race. Their omission did not have an impact on what is reported for students with disabilities identified under the Individuals with Disabilities Education Act (IDEA). However, schools with less than 8 students are not publicly reported in enrollment because of data suppression. Many of these schools still publicly reported arrests for the students.
- **Students in juvenile justice facilities:** This report excluded 608 schools from the analysis because they consisted of students in juvenile justice facilities. These schools enrolled over 30,000 incarcerated children. Although this information is valuable, these educational settings vary significantly from traditional schools and deserve separate analysis. Most of the schools did not report arrests since the students had already been arrested and adjudicated. Many of these students, however, are also the students deleteriously impacted by over-policing and funneled into the criminal system.
- **Students in virtual schools:** "Virtual" schools and districts were removed from this analysis. Students who attend school from their own home typically do not experience school arrests, and have varying or no access to counselors and additional support staff. These schools enrolled more than 227,000 students and were identified by words like "virtual," "cyber," "online," "connections academy," or "electronic classroom of tomorrow" in the school name.
- **Students in pre-K settings:** This analysis removed over 1,600 pre-K schools that enroll over 258,000 students to better focus on grades K–12. It is noteworthy, however, that these pre-K schools had roughly 208 counselors and 65 law **enforcement officers.**

States with Missing Data: States where the data appear to be missing or erroneous are marked with an asterisk in the maps and highlighted in tables. The following states had limited or missing data about the

number of law enforcement officers: Florida, Hawaii, and New York. New York had limited or missing data about the number of student arrests as well. The following states had limited or missing data about their number of psychologists: Florida, Hawaii, Iowa, Mississippi, and Alabama. The following states had limited or missing data about the numbers of social workers: Florida, Hawaii, West Virginia, Washington, and Texas.

Calculating Rates Per 10,000: To enable comparisons despite enrollment differences for each subgroup, the number of school arrests/referrals are divided by enrollment and multiplied by 10,000 to provide arrests and referral rates.

Sworn Law Enforcement Data "Anomaly": The U.S. Department of Education 2015-16 Civil Rights Data Collections' Public Use Data File User's Manual, published in April 2018 stated, "[t]he Sworn Law Enforcement Officers indicator question was inadvertently carried over from the 2013-14 data collection and displayed in the submission tool for 2015-16. This carryover caused a reporting issue with the SCH_FTESECURITY_LEO data element. Although the data element was required for all schools, the data element was skipped for over 69,000 of those schools." Among other things, this means that users accessing the CRDC will encounter discrepancies regarding the number of law enforcement at a school. Before conducting our analysis, we replaced the missing values for the schools with the carryover issue with their 2013-14 data. These 2013-14 numbers are the numbers reflected in the online 2015-16 CRDC interface as well.

To produce aggregate law enforcement staffing numbers reflected on OCR's page for 2015-16 data, we merged the SLEO data from the 2013-14 data. However, the data is reflected differently depending on where you find it on OCR's website. For example, the homepage of the data for Oakland Unified, reflects 6 SLEO reported for the 2015-16 school year (scroll to the bottom). However, the "Staffing and Finance" tab for Oakland on the left reports "0" SLEO for the same school year. This discrepancy is created because the latter does not reflect the data from the carryover.

Limitations: Data issues were apparent in some states for categories like social workers, nurses, and psychologists. It is unclear how many of these low numbers come from a complete or partial failure to report. For example, zero psychologists were reported for the entire state of Hawaii, which is a clear error due to a failure to report. Florida, on the other hand, reported 26 nurses for the entire state, but other state data reflects different numbers (See Appendix B for further information).

School arrests and the number of school police also appear to be underreported. For example, an ACLU of Southern California report using state data from the 2015-16 school year found that Oakland and Los Angeles reported significantly more school police to state agencies than they did to the U.S. Department of Education.[93]

Furthermore, the CDRC itself is limited in the data it collects related to school arrests and law enforcement referrals and as such, cannot provide information about all students who maybe differentially impacted. Specifically, prior research indicates that lesbian, gay, bisexual, transgender, and queer (LGBTQ) students are at higher risk of school policing than general student population and are overrepresented in both school disciplinary incidents and in the juvenile justice system - and those risks are even greater for Black, Native American, and Latinx LGBTQ youth and LGBTQ students with disabilities.[94] Currently, the CRDC provides demographic data for students based on race/ethnicity and disability status, but does not include information on students' sexual orientation or gender identity (i.e., transgender status) and therefore we were not able to assess potential disparities for LGBTQ students in this report. Given current discriminatory policies and

practices in many schools across the country and potential concerns regarding parental rights to access of school records, requiring school officials to record students' sexual orientation or gender identity may result in unintended negative consequences to LGBTQ students. Further examination is warranted to determine best practices for CRDC and other data collection tools in order to assess impact of school policing for LGBTQ student populations.

Appendix B: Districts and States Failing to Report and Comply

Under 34 CFR § 100.6(b), school districts and local education agencies are required to submit accurate data to the U.S. Department of Education ("shall keep such records and submit to the responsible Department official or his designee timely, complete and accurate compliance reports at such times"). Every public school district must designate specific employees to ensure schools are in compliance with federal civil rights laws. However, a large number of districts failed to meet this obligation in some categories. Table A1 lists data gaps with districts enrolling more than 100,000 students. Specifically staffing categories reporting less than 20 individuals are highlighted red because of the likelihood of underreporting. Although most of the large districts with reporting failures were in Florida, districts throughout the country failed to correctly report key information about personnel in their schools. Gwinnett County enrolls 175,000 students in Georgia and failed to report most counselors, police, and other personnel staff. Many moderate-sized districts like Montebello Unified (28,000 students) and Cartwright Elementary District (18,000 students) failed to report counselors while reporting sworn law enforcement. Another startling example comes from the country's largest school district: New York City. The district failed to report both sworn law enforcement and security guards. However, the New York Police Department ("NYPD") has maintained an extremely large number of officers within NYC schools since 1998.[95] During the 2015-2016 school year, the NYPD employed approximately 5,200 agents across New York City Department of Education schools.[96] This means that there are over 1,000 more police officers in NYC schools than there are guidance counselors and social workers combined.

TABLE A1

Districts with 100,000+ Students and Their Data Obligation Failures

State	DISTRICT	Students Enrolled	Counselors	Nurses	Psychologists	Social Workers	Sworn Law Enforcement	Security Guards
	NATIONAL	49,977,268	112,586	53,389	32,754	23,138	27,235	27,737
NY	NEW YORK CITY PUBLIC SCH	983,712	2,630	1,441	1,076	1,123	0*	0*
CA	LOS ANGELES UNIFIED	539,634	1,221	1,121	1,813	234	218	49
IL	CITY OF CHICAGO SD 299	390,850	928	49	40	139	430	1,370
FL	DADE	356,736	554	17	9	9	90	4
NV	CLARK COUNTY SCHOOL DIS	326,002	657	139	164	21	65	157
FL	BROWARD	268,597	341	0	0	6	201	383
FL	HILLSBOROUGH	210,768	394	0	156	127	100	0
TX	HOUSTON ISD	207,649	141	214	3	23	100	20
FL	ORANGE	196,553	319	0	2	4	183	78
FL	PALM BEACH	188,104	335	0	11	9	175	12
VA	FAIRFAX CO PBLC SCHS	185,563	645	64	153	140	53	150
HI	HAWAII DEPARTMENT OF ED	182,836	625	4	0	4	1	240
GA	GWINNETT COUNTY	175,958	328	1	0	6	68	0
NC	WAKE COUNTY SCHOOLS	159,149	441	0	4	7	59	14
TX	DALLAS ISD	157,821	371	208	0	4	82	50
MD	MONTGOMERY COUNTY PUB	156,819	462	0	0	0	26	218
NC	CHARLOTTE-MECKLENBURG	149,270	398	155	70	48	69	89
MD	PRINCE GEORGE'S COUNTY F	141,194	360	206	200	5	72	18
PA	PHILADELPHIA CITY SD	133,503	239	169	110	0	0	38
CA	SAN DIEGO UNIFIED	130,922	250	35	126	20	29	19
FL	DUVAL	128,244	238	0	0	2	189	189
TX	CYPRESS-FAIRBANKS ISD	113,912	213	81	0	0	38	1
GA	COBB COUNTY	112,708	269	135	38	30	120	0
TN	SHELBY COUNTY SCHOOLS	111,183	277	102	59	60	108	89
MD	BALTIMORE COUNTY PUBLIC	110,786	293	175	80	72	63	12
TX	NORTHSIDE ISD	105,049	290	105	3	0	45	0
FL	PINELLAS	102,629	203	0	0	1	40	0
GA	DEKALB COUNTY	101,355	263	66	43	37	43	94
FL	POLK	101,039	208	4	2	7	35	0

Similarly, the School District of Philadelphia reported no sworn law enforcement officers to the federal government. However, the district reported 358 school district-employed sworn officers to the Pennsylvania Department of Education (PDE), with the assignment of some in the 2015-16 school year.[97] Another Pennsylvania district, Plum Borough, did not submit data to the U.S. Department of Education for the past two data collections despite reporting school police on staff to PDE.[98] As was the case with previous years, Florida and Hawaii had serious statewide reporting issues.

Issues with Underreporting School Arrests and Law Enforcement Referrals

In many districts, it is nearly impossible to obtain accurate, up-to-date information about police activities in schools–including the number of arrests and the demographic breakdown of the students involved. Districts often do not keep track of this information because they see it as the police department's responsibility. This misconception is flawed, and police departments rarely keep records that accurately reflect information about school policing. The departments usually maintain a database of arrest reports, but those reports do not capture whether the arrestee was a student, whether the arrest took place in a school, whether the arrestee was a person with disabilities, etc. This lack of accurate recordkeeping obscures the often-disproportionate impact that police have on vulnerable student populations. It reinforces the notion that school police officers operate in a grey area with little accountability to educators. Worse, it makes systemic reform of school policing nearly impossible.

Both New York and the Los Angeles Unified School District failed to report school arrests despite enrolling a combined 1.5 million students. A UCLA report found the Los Angeles Unified School District made 3,389 arrests from 2014 to 2017, which indicates a clear failure to comply with federal reporting regulations. The report also found Black students were 25 percent of the total arrests/ citations/diversions in the district despite representing less than 9 percent of the student population.[99] In prior years, many districts that had reported zero arrests later confirmed that they do not keep track of those data despite the federal requirement to report it to the U.S. Department of Education. Technically, this means that these districts are out of compliance with a federal requirement. While we do believe that there are many schools and districts where not a single student was arrested or referred to law enforcement, we believe it would be a disservice to educators and advocates to report these data "as is" with no mention of our concerns about inaccuracy.

Under-reporting presents a large barrier to understanding the breadth and depth of inequity and detecting signs of unnecessarily harsh policies and practices. We believe that under-reporting is an even greater challenge to our understanding of what is really happening to Black students and children with disabilities. In four states, Arkansas, Kansas, Massachusetts, and West Virginia, we found what appears to be non-reporting in both categories in key urban districts. In each of these four, just one or two large districts constituted 20 percent or more of all the Black students enrolled in the state. The zeros at the district level led us to suspect non-reporting of referrals to law enforcement.

In 21 states, several large districts failed to report school arrests and law enforcement referrals. This had an important impact on state level reporting and racial disparities. For example, in New York City Public Schools and Rochester City School District, where 57.5 percent of all the Black students in the NY state are enrolled, no school-based arrests were reported to the CRDC. However, the NYPD separately tracks and reports school-based arrest data in New York City due to the Student Safety Act, a landmark transparency and data reporting bill.[100] Despite the report of zero school-based arrests to the CRDC during the 2015-2016 school year, the NYPD reported 952 school arrests. This number also underreports the number of arrests in NYC schools because of a change in reporting laws that came into effect in 2016.[101] Despite the transparency that the Student Safety Act brings to police interactions in NYC schools, gaps still remain. The NYPD does not fully comply with all requirements of the Student Safety Act, citing safety concerns. In addition, the NYPD claims that since it does not have access to data on students with disabilities, it cannot report law enforcement interactions with this student population. However, the New York City Department of Education does have this information and could cross reference the students who have been arrested with the list of students with individualized education plans. Without this data, it is difficult to understand the impact of school police on students with disabilities, a demographic of students that has typically been disproportionately impacted by school discipline. The table below compared four states across the different data points to compare reporting by the state with reporting by the federal CRDC.

TABLE A2

Comparison of 2015-16 State and Federal Data for CA, FL, and NY

2015-16		CA[102]	FL[103]	NY[104] & NYC[105]
School Arrests	CRDC	3,411	1,919	849[106]
	STATE	NO DATA	7,341[107]	STATE:NO DATA[108] NYC: 952[109]
Referrals to Law Enforcement*	CRDC	28,313	21,208	8,218
	STATE	NO DATA	NO DATA	STATE: NO DATA NYC: 1,641
School Counselors	CRDC	9,123	4,989	7,636
	STATE	8,955	5,757	STATE: NO DATA NYC: 2,850[110]
School Nurses	CRDC	4,196	26	5,028
	STATE	2,481	1,151[111]	STATE: NO DATA NYC: NO DATA
Psychologists	CRDC	6,233	195	4,204
	STATE	5,662	1,408	State: NO DATA NYC: 1,298[112]
Social Workers	CRDC	1,014	199	3,525
	STATE	528	1,105	STATE: NO DATA NYC: 1,193[113]
Teachers	CRDC	279,695	151,462	216,968
	STATE	298,339	194,519	STATE: 178,825[114] NYC: 76,349[115]
Sworn Law Enforcement	CRDC	2,080	1,810	737
	STATE	NO DATA	1,517[116]	State: NO DATA NYC: 5,203[117]
Security Guards	CRDC	4,228	954	3,008
	STATE	NO DATA	NO DATA	STATE: NO DATA NYC: NO DATA

NO DATA = State does not collect this data
CRDC Data Source: U.S. Department of Education, 2015-2016 Civil Rights Data Collection (CRDC)

Appendix C: Additional School Staffing and School Arrests by Race and Disability Tables

TABLE A3

Student to Counselor, Psychologist, Nurse, and Social Worker Ratios by State

STATE	Student-to-Counselor Ratio	Student-to-Social Worker Ratio	Student-to-Psychologist Ratio	Student-to-Nurse Ratio	Student-to-Teachers Ratio	% of Students in Schools Failing to Meet Recommended Counselor Ratio	# of Students in Schools Failing to Meet Recommended Counselor Ratio
NATION	444	2,160	1,526	936	15.7	90%	44,880,809
AK	433	6,240	5,368	813	16.5	78%	102,501
AL	419	8,615	N/A	588	16.0	97%	718,743
AR	370	3,655	2,776	526	14.2	93%	446,973
AZ	758	3,382	1,593	1,294	19.5	97%	1,084,337
CA	682	6,132	998	1,482	22.2	96%	5,945,211
CO	503	2,258	1,578	2,853	17.2	90%	800,740
CT	326	580	548	435	12.0	60%	316,951
DC	347	365	410	528	12.2	77%	62,968
DE	424	2,547	825	532	14.5	92%	125,265
FL	554	N/A	N/A	N/A	18.2	98%	2,705,448
GA	480	5,272	6,390	1,288	15.6	99%	1,719,587
HI	292	N/A	N/A	N/A	15.3	70%	127,833
IA	378	8,973	N/A	625	14.1	89%	445,020
ID	479	8,447	2,014	1,857	19.3	93%	272,271
IL	555	741	1,261	871	14.9	89%	1,787,294
IN	532	1,829	2,607	755	16.9	95%	968,756
KS	407	1,360	1,157	636	13.9	90%	438,308
KY	442	3,400	2,057	921	16.2	96%	655,207
LA	504	1,979	3,365	923	14.7	95%	678,518
MA	304	1,522	825	480	12.8	66%	619,908
MD	383	2,324	1,198	917	14.1	89%	798,196
ME	303	617	1,830	503	12.0	67%	119,886
MI	693	1,051	2,184	4,199	18.6	96%	1,455,639
MN	582	852	1,273	928	14.7	93%	807,815
MO	328	2,250	4,867	488	13.7	85%	781,794
MS	432	4,956	N/A	942	14.7	94%	458,613
MT	207	2,475	698	707	12.9	73%	107,987
NC	370	1,584	2,527	1,259	13.6	89%	1,383,543
ND	260	655	2,162	2,453	11.7	72%	78,733
NE	347	3,350	1,164	676	13.0	82%	254,691
NH	237	2,408	919	407	12.2	49%	89,468
NJ	321	655	731	484	11.5	70%	948,154
NM	391	945	3,673	695	15.4	89%	297,308
NV	441	8,730	1,866	1,743	18.3	94%	435,172
NY**	357	773	648	542	12.6	71%	1,947,911
OH	507	4,854	1,084	991	16.2	93%	1,600,641
OK	302	5,167	3,301	1,312	15.6	87%	603,906
OR	481	8,831	3,393	4,112	19.8	94%	532,780
PA**	380	3,416	997	667	14.1	90%	1,527,512
RI	392	686	838	516	12.2	67%	94,760
SC	367	4,238	1,788	631	15.0	90%	680,762
SD	306	3,413	1,742	876	13.7	83%	113,913
TN	417	4,428	2,389	806	14.5	94%	930,296
TX	434	13,604	4,962	831	15.1	93%	4,888,084
UT	663	8,198	2,720	4,479	23.2	98%	645,451
VA	346	2,067	1,623	817	14.0	86%	1,103,137
VT	207	1,265	1,496	324	10.4	35%	29,001
WA	448	14,391	1,408	1,830	19.2	96%	1,040,221
WI	393	1,750	901	1,284	14.0	92%	774,868
WV	365	15,433	4,329	972	14.6	92%	255,128
WY	304	946	847	533	12.2	78%	73,600

PINK SHADING = Above the average for all states

Data Source: U.S. Department of Education, 2015-2016 Civil Rights Data Collection (CRDC)

TABLE A4

School Arrest Disparities by Race and Disability by State—per 10,000

STATE	Black Student Arrests per 10,000	Black-White Arrest Gap per 10,000	Black-White Arrest Risk Ratio	Latino Student Arrests per 10,000	Latino-White Arrest Gap per 10,000	Latino-White Arrests Risk Ratio	Native American Arrests per 10,000 Students	Native American-White Arrest Gap per 10,000	Native American-White Arrests Risk Ratio	SWD Arrests per 10,000 Students	SWD American-White Arrest Gap per 10,000	SWD American-White Arrests Risk Ratio
NATION	28	19	3.1	11	3	1.3	22	13	2.5	29	19	2.9
AK	0	0	0.0	0	0	0.0	1	0	2.0	0	-24	0.0
AL	27	20	3.6	10	2	1.3	20	13	2.7	34	28	5.3
AR	27	17	2.8	23	13	2.4	11	2	1.2	31	21	3.1
AZ	29	18	2.8	16	6	1.6	35	25	3.5	33	23	3.2
CA	18	14	4.4	5	1	1.3	13	8	3.0	14	4	1.4
CO	11	8	4.0	5	2	1.6	11	8	4.0	6	-4	0.6
CT	71	53	4.0	53	36	3.0	42	24	2.4	100	85	6.6
DC	27	27	0.0	10	10	0.0	0	0	0.0	48	30	2.7
DE	54	30	2.2	26	1	1.0	0	-25	0.0	65	50	4.6
FL	14	9	2.8	5	0	1.1	15	11	3.2	16	7	1.7
GA	36	23	2.6	17	4	1.3	31	17	2.3	51	43	6.5
HI	39	6	1.2	28	-5	0.9	61	28	1.9	108	96	8.7
IA	125	95	4.1	22	-9	0.7	51	20	1.6	57	49	6.9
ID	6	2	1.4	5	1	1.2	20	16	4.5	13	8	2.5
IL	42	32	4.0	17	6	1.6	29	18	2.7	47	39	5.7
IN	38	17	1.8	14	-8	0.6	47	26	2.2	40	33	5.9
KS	29	21	3.5	9	1	1.1	21	13	2.5	27	11	1.6
KY	24	19	5.2	4	0	1.0	16	11	3.5	16	6	1.7
LA	26	19	3.8	12	5	1.8	15	8	2.1	25	14	2.3
MA	8	5	2.4	9	6	2.8	0	-3	0.0	8	0	1.0
MD	39	23	2.4	14	-2	0.9	38	22	2.4	65	58	9.9
ME	0	-3	0.0	0	-3	0.0	0	-3	0.0	6	-5	0.5
MI	12	9	4.6	6	4	2.4	5	2	1.9	10	-1	0.9
MN	35	20	2.3	16	1	1.1	38	23	2.6	31	19	2.5
MO	45	33	3.8	9	-3	0.8	18	6	1.5	39	26	3.1
MS	21	9	1.7	12	0	1.0	0	-12	0.0	32	19	2.5
MT	13	0	1.0	18	4	1.3	80	67	5.9	49	39	4.7
NC	9	8	5.8	3	1	1.8	2	0	1.1	11	-1	1.0
ND	50	38	4.4	29	18	2.6	48	36	4.2	59	45	4.3
NE	11	6	2.1	8	3	1.5	34	29	6.3	14	4	1.4
NH	54	43	4.6	6	-6	0.5	29	17	2.5	22	14	2.9
NJ	24	19	4.4	12	7	2.2	8	2	1.4	24	14	2.5
NM	3	-3	0.5	5	-1	0.8	11	5	1.8	8	-5	0.6
NV	50	26	2.1	23	-1	1.0	84	61	3.6	67	50	4.0
NY**	6	2	1.7	2	-2	0.4	4	1	1.2	7	-2	0.8
OH	12	8	3.1	6	2	1.5	0	-4	0.0	13	1	1.1
OK	39	26	3.1	9	-3	0.7	17	4	1.3	28	13	1.9
OR	3	-1	0.8	4	1	1.2	2	-1	0.7	7	-5	0.6
PA**	81	60	3.9	51	31	2.5	43	22	2.1	81	67	5.8
RI	46	39	6.6	24	18	3.5	126	119	18.2	35	26	4.2
SC	46	29	2.8	11	-6	0.7	13	-3	0.8	51	41	4.9
SD	5	-5	0.5	25	15	2.5	80	70	7.9	54	43	4.8
TN	27	16	2.4	10	-1	0.9	8	-3	0.7	28	23	5.7
TX	38	29	4.5	18	10	2.2	14	6	1.7	49	43	7.4
UT	6	4	3.3	3	1	1.4	3	1	1.4	4	-8	0.4
VA	7	4	2.2	5	2	1.6	0	-3	0.0	10	-6	0.6
VT	38	31	5.8	0	-7	0.0	0	-7	0.0	20	11	2.1
WA	5	-5	0.5	17	7	1.7	16	7	1.7	25	14	2.2
WI	78	60	4.4	20	2	1.1	42	24	2.4	57	42	3.9
WV	22	19	7.4	4	1	1.5	0	-3	0.0	8	-3	0.7
WY	0	-4	0.0	5	0	1.1	32	28	7.4	7	-16	0.3

PINK SHADING = Above the average for all states

Data Source: U.S. Department of Education, 2015-2016 Civil Rights Data Collection (CRDC)

TABLE A5

School Arrests Compared to Enrollment for Black and Latinx Students and for Students with Disabilities (SWD)

STATE	Black % of State Enrollment	Black % of School Arrests	Black % of Referrals	Latino % of State Enrollment	Latino % of School Arrests	Latino % of Referrals	SWD % of State Enrollment	SWD % of School Arrests	SWD % of Referrals
NATION	15%	35%	30%	26%	24%	25%	12%	28%	29%
AK	3%	0%	5%	7%	0%	6%	10%	0%	21%
AL	33%	62%	54%	7%	5%	4%	16%	27%	25%
AR	20%	34%	34%	12%	18%	14%	16%	21%	21%
AZ	5%	10%	9%	45%	50%	48%	13%	24%	22%
CA	6%	19%	17%	54%	52%	55%	13%	26%	26%
CO	5%	13%	11%	33%	39%	39%	12%	15%	16%
CT	13%	28%	27%	23%	37%	33%	12%	37%	34%
DC	70%	92%	94%	16%	8%	6%	11%	31%	29%
DE	31%	49%	51%	16%	12%	14%	13%	29%	32%
FL	23%	44%	40%	32%	24%	22%	12%	30%	28%
GA	37%	59%	56%	15%	11%	10%	10%	25%	24%
HI	2%	2%	2%	12%	9%	9%	14%	29%	30%
IA	6%	29%	21%	10%	9%	10%	12%	26%	25%
ID	1%	1%	2%	17%	19%	24%	13%	22%	23%
IL	17%	41%	37%	25%	24%	29%	14%	33%	30%
IN	12%	26%	21%	11%	8%	8%	13%	30%	31%
KS	7%	20%	22%	19%	16%	17%	9%	32%	30%
KY	11%	37%	25%	6%	4%	7%	14%	29%	51%
LA	44%	73%	65%	6%	5%	4%	13%	16%	28%
MA	9%	19%	15%	18%	45%	33%	11%	36%	35%
MD	35%	57%	57%	16%	9%	16%	11%	29%	27%
ME	4%	0%	4%	2%	0%	2%	11%	29%	34%
MI	18%	46%	28%	7%	10%	7%	15%	26%	28%
MN	10%	26%	30%	9%	10%	10%	13%	30%	36%
MO	16%	44%	32%	6%	3%	5%	11%	30%	26%
MS	49%	63%	62%	4%	3%	2%	12%	22%	21%
MT	1%	1%	3%	4%	3%	4%	14%	22%	26%
NC	26%	61%	46%	16%	12%	15%	15%	33%	31%
ND	5%	13%	8%	4%	7%	7%	14%	39%	30%
NE	7%	12%	13%	18%	23%	21%	12%	29%	31%
NH	2%	9%	4%	5%	3%	3%	15%	26%	26%
NJ	16%	38%	33%	25%	30%	29%	13%	34%	33%
NM	2%	1%	2%	61%	54%	44%	13%	20%	23%
NV	10%	20%	23%	42%	37%	33%	13%	29%	27%
NY	18%	34%	37%	26%	13%	25%	15%	37%	35%
OH	16%	35%	27%	5%	5%	5%	13%	32%	31%
OK	9%	23%	19%	16%	10%	12%	14%	27%	26%
OR	2%	2%	3%	23%	27%	25%	14%	26%	26%
PA	15%	36%	39%	10%	16%	16%	11%	38%	34%
RI	8%	23%	23%	24%	36%	47%	9%	29%	22%
SC	35%	59%	55%	8%	3%	4%	12%	24%	26%
SD	3%	1%	8%	5%	7%	8%	13%	33%	29%
TN	22%	41%	28%	9%	6%	8%	16%	24%	21%
TX	12%	28%	24%	52%	55%	54%	10%	24%	23%
UT	1%	4%	4%	16%	22%	26%	12%	26%	25%
VA	23%	37%	42%	14%	17%	12%	17%	28%	30%
VT	3%	13%	9%	2%	0%	2%	13%	36%	37%
WA	4%	2%	10%	23%	37%	31%	17%	28%	30%
WI	10%	32%	24%	11%	9%	11%	16%	31%	35%
WV	4%	25%	8%	2%	2%	2%	12%	32%	23%
WY	1%	0%	2%	14%	11%	14%	13%	14%	25%
WY	1%	0%	2%	7%	11%	14%	13%	14%	25%

TABLE A6

School Arrests Compared to Enrollment by Gender, Race, and Disability

STATE	Black Girl % of Girl Enrollment	Black Girl % of Girls Arrested	Native American % of Girls Enrolled	Native American % of Girls Arrested	Latina % of Girls Enrolled	Latina % of Girls Arrested	Black + Latino Boys SWD % of Enrollment	Black + Latino Boys SWD % of Arrests
NATION	16%	39%	1%	2%	26%	22%	3%	12%
AK	3%	0%	23%	0%	7%	0%	1%	0%
AL	34%	72%	1%	2%	7%	2%	3%	14%
AR	21%	38%	1%	1%	12%	13%	2%	9%
AZ	5%	9%	5%	12%	45%	49%	4%	10%
CA	6%	22%	1%	2%	54%	52%	5%	14%
CO	5%	8%	1%	11%	33%	45%	3%	5%
CT	13%	32%	0%	1%	23%	39%	4%	20%
DC	71%	98%	0%	0%	15%	3%	8%	21%
DE	31%	51%	0%	0%	16%	12%	5%	15%
FL	23%	45%	0%	1%	32%	20%	5%	17%
GA	37%	63%	0%	0%	15%	9%	4%	13%
HI	2%	3%	0%	0%	12%	12%	1%	3%
IA	6%	34%	0%	2%	10%	5%	1%	9%
ID	1%	0%	1%	6%	17%	18%	1%	6%
IL	18%	47%	0%	0%	25%	21%	4%	15%
IN	12%	28%	0%	1%	11%	9%	2%	6%
KS	7%	19%	1%	3%	19%	23%	2%	9%
KY	11%	41%	0%	0%	6%	4%	1%	8%
LA	44%	80%	1%	0%	6%	4%	4%	9%
MA	9%	18%	0%	0%	18%	48%	3%	17%
MD	35%	60%	0%	0%	16%	7%	4%	14%
ME	4%	0%	1%	0%	2%	0%	0%	0%
MI	18%	61%	1%	2%	7%	6%	2%	9%
MN	11%	28%	2%	7%	9%	11%	2%	10%
MO	16%	50%	0%	0%	6%	4%	2%	9%
MS	50%	63%	0%	0%	4%	4%	4%	9%
MT	1%	0%	12%	62%	4%	3%	0%	1%
NC	26%	64%	1%	2%	16%	13%	4%	19%
ND	5%	16%	9%	30%	4%	10%	1%	7%
NE	7%	4%	2%	7%	18%	19%	2%	12%
NH	2%	10%	0%	3%	5%	7%	1%	2%
NJ	16%	41%	0%	0%	25%	29%	4%	16%
NM	2%	3%	11%	15%	61%	60%	6%	10%
NV	10%	17%	1%	6%	42%	40%	4%	10%
NY	18%	40%	1%	1%	26%	15%	6%	12%
OH	16%	35%	0%	0%	5%	6%	2%	10%
OK	9%	24%	15%	17%	16%	9%	2%	6%
OR	2%	0%	2%	0%	23%	45%	2%	6%
PA	15%	41%	0%	0%	10%	16%	3%	15%
RI	8%	22%	1%	0%	24%	51%	3%	10%
SC	35%	64%	0%	0%	8%	2%	4%	12%
SD	3%	0%	11%	52%	5%	8%	1%	1%
TN	23%	46%	0%	0%	9%	5%	3%	9%
TX	12%	30%	0%	0%	52%	53%	4%	16%
UT	1%	0%	1%	0%	16%	13%	2%	6%
VA	23%	37%	0%	0%	14%	20%	3%	13%
VT	3%	13%	1%	0%	2%	0%	0%	3%
WA	4%	1%	1%	3%	23%	41%	2%	7%
WI	10%	36%	1%	3%	11%	10%	2%	9%
WV	4%	32%	0%	0%	2%	6%	0%	4%
WY	1%	0%	4%	44%	14%	11%	1%	0%

Appendix D: Common Student Behaviors Leading to School Arrests

TABLE A7

List of 25+ Common Student Behaviors Leading to School Arrests

CRIMINAL CHARGE	STUDENT BEHAVIOR
Disrupting school	Spraying perfume;[118] fake burping; fake fart spray;[119] refusing to change a t-shirt depicting a hunting rifle;[120] not following instructions;[121] criticizing a police officer [122]
Disorderly conduct	arguing;[123] documenting bullying;[124] Kicking a trashcan;[125] cursing; refusing to leave the lunchroom[126]
Assault	Throwing a paper airplane;[127] throwing a baby carrot;[128] throwing skittles;[129] fake fart spray [130]
Weapons	Science experiment (volcano);[131] science experiment;[132] paring knife;[133] children's knife;[134]
Battery on a police officer	Five year-old with ADHD had a tantrum[135]
Terroristic threats	Eight year-old with a disability made a threatening statement to a teacher[136]
Drug possession	Carrying a maple leaf[137]
Petit larceny	Taking a milk carton[138]
Felony forgery	Buying lunch with a fake $2 bill[139]
Indecent exposure	Wearing saggy pants[140]

Table extracted from https://www.aclu.org/issues/juvenile-justice/school-prison-pipeline/bullies-blue)

Endnotes

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43 In a national survey of principals and law enforcement funded by the U.S. Department of Justice, fewer than 4 percent of each group stated that the decision to hire a School Resource Officer (SRO) was due to the level of violence in schools. In the survey, the top reason given by police officials for starting an SRO program was "disorder" (23.5 percent); for principals, it was "national media attention about school violence" (24.5 percent). Travis III, Lawrence F. and Coon, Julie Kiernan, The Role of Law Enforcement in Public School Safety: A National Survey, October 2005, https://www.ncjrs.gov/pdffiles1/nij/grants/211676.pdf

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49 Department of Education Listening Session. U.S. Department of Education. Montgomery, AL, August 28, 2018. https://www2.ed.gov/documents/school-safety/transcript-08-28-2018.pdf

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51 State Nonfiscal Public Elementary/Secondary Education Survey Data Multi-year data, National Center for Education Statistics available at https://nces.ed.gov/ccd/stnfis.asp . There was a 12 percent growth in counselors parallel by a 7 percent growth in student enrollment from 1999-2015.

52 Two types of law enforcement officers are stationed in schools on a regular basis: members of local, regional, or state police departments who are assigned to schools on a long-term basis under agreement with a district (typically known as "School Resource Officers," or SROs) and police officers who are part of a school district's internal police department (typically called "school police officers," or SPOs). Some districts employ both. In addition, all districts have arrangements with local law enforcement where outside police are

called to a school on an ad hoc basis.

53 https://www.the74million.org/article/the-state-of-school-security-spending-heres-how-states-have-poured-900-million-into-studentsafety-since-the-parkland-shooting/

54 https://www.thisamericanlife.org/659/before-the-next-one

55 The staff are reported by Full Time Equivalency (FTE), and this is the number of hours the staff is expected to work divided by the maximum number of compensable hours in a full-time schedule. An FTE of 1.00 means that the person is equivalent to a full-time worker, while an FTE of 0.50 signals that the worker is only half-time.

56 U.S. Department of Education, Civil Rights Data Collection, Master List of 2015-16 Definitions, https://ocrdata.ed.gov/Downloads/Master-List-of-CRDC-Definitions.pdf

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59 National Association of School Psychologists, (2017) Shortages in School Psychology: Challenges to Meeting the Growing Needs of U.S. Students and Schools.

60 ASCA National Model A Framework For School Counseling Programs, https://schoolcounselor.org/ascanationalmodel/media/anm-templates/anmexecsumm.pdf

61 National Association of School Psychologist, *NASP Practice Model*, access here.

62 National Association of School Social Workers, NASW Standards for school social work services.

63 American Nurses Association [ANA]/NASN, (2011). American Nurses Association (ANA) & National Association of School Nurses (NASN). (2011). School nursing: Scope and standards of practice (2nd ed.). Silver Spring, MD: nursesbooks.org. Access online.

64 This was done by dividing the number of staff by the number of students enrolled.

65 ASCA National Model A Framework For School Counseling Programs, https://schoolcounselor.org/ascanationalmodel/media/anm-templates/anmexecsumm.pdf

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67 Over 15,000 of the schools were small and enrolled less than 250 students. Some large districts like Bakersfield (30,420) and Washington Elementary (23,354) reported no counselors, but a significant number of social workers or psychologists. A total of 289 districts enrolling more than 1,000 students reported zero counselors and some of these might result from reporting failures.

68 National Association of School Social Workers, NASW Standards for school social work Services

69 As egregious as these numbers are, they may actually be worse due to significant overreporting. Some states, like New Jersey and California, appear to have grossly over-reported the number of social workers. For example, the table in the appendix (Comparison of 2015-16 State and Federal Data) reveals that California reported twice as many social workers to the federal government than to the California Department of Education.

70 National Association of School Psychologist, *NASP Practice Model*, access here

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73 Congressional Research Service (2018), School Resource Officers: Issues for Congress. Available at https://www.everycrsreport.com/ files/20180705_R45251_db5492370a04c7e3b39f27ce52416d229a0ac17d.pdf

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75 U.S. Department of Education, 2013-2014 Civil Rights Data Collection, A FIRST LOOK.

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77 The federal definition of a referral to law enforcement is an action by which a student is reported to any law enforcement agency or official, including a school police unit, for an incident that occurs on school grounds, during school-related events, or while taking school transportation, regardless of whether official action is taken. Citations, tickets, court referrals, and school-related arrests are considered referrals to law enforcement. Id. E

78 The federal definition of school-related arrests is an arrest of a student conducted on school grounds, during off-campus school activities (including while taking school transportation), or due to a referral by any school official. All school-related arrests are considered referrals to law enforcement. U.S. Department of Education, Civil Rights Data Collection, Master List of 2015-16 Definitions, https://ocrdata.ed.gov/Downloads/Master-List-of-CRDC-Definitions.pdf

79 2015-16 School Arrests in Florida Department of Juvenile Justice, *Delinquency in Florida Schools*, available at http://www.djj.state.fl.us/ research/reports/reports-and-data/interactive-data-reports/delinquency-in-schools.

80 Collateral Consequences for Students of Police Contact, ACLU of Pennsylvania, January 2018, https://docs.wixstatic.com/ugd/10497b_5c9a691b5857460fb0e58100569c3d40.pdf

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87 OJJDP Statistical Briefing Book. Online. Available: http://www.ojjdp.gov/ojstatbb/crime/JAR_Display.asp?ID=qa05200. December 06, 2017. Similarly, the juvenile arrest rate fell by 72 percent from its peak in 1996 to a historic low in 2017. The juvenile arrest rate for murder has fallen from a high of 12.8 per 100,000 in 1994 to 2.7 in 2017.

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100 The Student Safety Act, New York City Local Law 093 (2015).

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105 The New York City Council has passed a series of transparency laws that require both the NYC Department of Education and the NYPD to report information on arrests, referrals to law enforcement, the number of school safety agents, the number of guidance counselors, and the number of school social workers, among other things. *See* The Student Safety Act, New York City Local Law 093 (2015); *see also* Local Law 56 of 2014. The NYPD does not comply fully with these all requirements under the Student Safety Act. To further demonstrate the discrepancy in data collection and reporting, data from New York City will be included in the chart.

106 The federal CRDC data does not include any arrests for New York City. Therefore, the most accurate count of arrests in New York State for the 2015-2016 school year is 1,801 (952 reported from NYC plus 849 reported across New York State).

107 Florida Department of Juvenile Justice, Delinquency in Schools 2015-16.

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http://members.nasbonline.org/index.php/state-education-conference

(www.NASBonline.org - Events – State Education Conference)

Latest 'Board Notes' – Monthly Newsletters

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

- *Two Boards Receive President's Board Award ... Eleven Others Receive the Board of Excellence Award*
- *38 SBMs See Their Names Etched in Stone*
- *At The Board Table: Board Calendar Agenda items for your November Meetings*
- *State Education Conference Update ... Choosing Your Board's Delegate*
- *Leadership Choices of Effective Elected Officials*
- *NASB's Candidate Resources Leading Up to November 8*
- *Samsung's Solve for Tomorrow STEM Competition*
- *... And Much More!*

YOUR 2022 ADVOCACY HANDOUT IS NOW POSTED

In Preparation for the 2022 Delegate Assembly – 8:00 AM, Friday, November 18 in Omaha

http://members.nasbonline.org/index.php/advocacy-handbook

(www.NASBonline.org – Government Relations – NASB Advocacy Handbook)

Proposed changes to the bylaws, standing positions and legislative resolutions for your review prior to the Delegate Assembly. To better prepare you and your board's voting representative for the Delegate Assembly, please download, review, and bring this Handout with you to Omaha.

"NASB Update – Annual Board Calendar Summary"

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

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

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

MISSION, VISION & GOALS

- Strategic Plan Update; District Goals Update

POLICY GOVERNANCE

- Review, update, and adopt policy

DISTRICT/ESU RESOURCES (BUDGET)

- Review District Audit Report

BOARD-SUPERINTENDENT RELATIONS

- Distribute the superintendent evaluation to be completed by each board member. *NASB Online Survey System, direct the Association to distribute links to each individual board member to complete the superintendent evaluation. Note: Review board policy and superintendent contract to ensure the board is meeting the directives of both documents. Reminder to Superintendents and Board Members:
    - review the current superintendent contract for language pertaining to the superintendent reminder in writing to evaluate and discuss contract renewal
    - review deadline dates for the renewal of the superintendent contract
    - post proposed contract and Schedule D on website per Superintendent Transparency Act

REPORTS

- November 8, 2022, Statewide General Election - Register newly elected board members for State Conference and the Conference Board
- Mentor/Mentee Session Thursday, November 17, 2022, at 7:15 a.m.
- Board Committees; Superintendent; Administrators

BOARD LEADERSHIP DEVELOPMENT

- Review and discuss Board Governance Standard IX. Professional Development
- NASA/NASB State Education Conference
- NASB Delegate Assembly

NASB's Video Resources

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

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

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

Networking & Events … Register Now

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

(www.NASBonline.org – Events)

All Dates & Locations Tentative & Subject to Change

State Education Conference

http://members.nasbonline.org/index.php/state-education-conference

November 16-18 – Omaha

**Sparq Open House … Tuesday, November 15th – 7:00 to 11:00 PM*

New Board Member Workshops

http://members.nasbonline.org/index.php/new-board-member-workshops

December 5 – Gering
December 6 – North Platte
December 7 – Kearney
December 8 – York
December 13 – La Vista
December 14 – Norfolk

Legislative Issues Conference

http://members.nasbonline.org/index.php/legislative-issues-conference

January 22-23, 2023 – Embassy Suites Lincoln

NASB Board President Retreats

http://members.nasbonline.org/index.php/president-retreat

January 29-30, 2023 – York
February 5-6, 2023 - Ogallala

Advocacy

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

(www.NASBonline.org – Government Relations)

NOW ON NASB'S GR PAGE ….

WATCH: NASB Member Virtual w/ Gubernatorial Candidates Pillen & Blood
WATCH: State Board of Education Candidate Q&A's w/ all 8 Candidates
LB 644 – The Postcard Bill – What You Need to Know

2022 Legislative Candidate Questionnaires

http://members.nasbonline.org/index.php/2022-legislative-candidate-questionnaire

Previous Legislative Meet & Greets include:

District 42 Legislative Candidate Jacobson - North Platte
District 44 Legislative Candidate Ibach - Lexington
District 34 Legislative Candidate Lippincott - Central City
District 36 Legislative Candidate Holdcroft - Springfield
District 24 Legislative Candidate Hughes - York
District 36 Legislative Candidate Lauritsen - Papillion
District 48 Legislative Candidate Lease II - Scottsbluff
District 40 Legislative Candidate DeKay - Plainview

District 18 Legislative Candidate Young - Elkhorn
District 24 Legislative Candidate Hotovy - Stromsburg
District 48 Legislative Candidate Hardin – Scottsbluff
District 16 Legislative Candidate Petersen - Blair

All Dates & Locations Tentative & Subject to Change

NASB does not endorse candidates and does not make recommendations to members, or anyone, on whom to support for election. NASB may, from time to time, provide opportunities for candidates for elected office to meet with or communicate with its membership. Any NASB event allowing candidates for office to meet or communicate with its membership should not be considered a direct or passive endorsement of any candidate.

NASB Member Virtuals

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

- WATCH: Gubernatorial Candidates Q&A w/ Blood & Pillen
- Previous Member Virtuals Available to Watch Include:
  - 2022 Legislative Recap & Look Ahead
  - Tough Times & Tough Meetings: The Board's Role in Navigating Hot Button Issues
  - NASB Member Virtuals w/ Commissioner Blomstedt & Dr. Jeffrey Gold of UNMC, Bryce Wilson of NDE on Cares Act Funds Q&A for School Boards, and More …

Follow NASB on twitter at www.twitter.com/NASBonline using the hashtag #liveNASB
and on Facebook at www.facebook.com/NASBonline

Watch all of the NASB videos at http://members.nasbonline.org/index.php/news-resources/videos
(www.NASBonline.org – News & Resources – Videos)

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