

Board of Education Regular Meeting

Monday, November 13, 2023 7:00 PM

Shelby-Rising City School Conf. Room 402, 650 N. Walnut, Shelby, NE 68662-0218

Kasey Hopwood: Present
Joe Noyd: Present
Geoffrey Ruth: Present
Heath Vrbka: Present
Chris Whitmore: Present
Crystal Zimmerman: Present

1. Call to Order

2. Pledge of Allegiance

3. Announce Open Meeting Act Posting and Location

4. Recognition of Visitors

5. Consent Agenda

Action(s):

Motion to approve Consent Agenda Passed with a motion by Heath Vrbka and a second by Kasey Hopwood.

Voting Detail:

Kasey Hopwood: Yea
Joe Noyd: Yea
Geoffrey Ruth: Yea
Heath Vrbka: Yea
Chris Whitmore: Yea
Crystal Zimmerman: Yea

Voting Summary: Yea: 6, Nay: 0

5.1. Minutes

5.2. Treasurers Report

5.3. Funds Reports:

6. Administrative Reports

6.1. Student Board Member Report

6.2. Athletic Director/Activities Director Report

6.3. Elementary Principals Report

6.4. Secondary Principals Report

6.5. Superintendents Report

<https://www.smores.com/eg2kz>

7. District Reports

7.1. Technology Report

7.2. Maintenance/Facilities/Transportation Report

7.3. Board/Committee Report

8. Discussion Items

8.1. Discussion Item #1: Audit Discussion with Keri Carder from Pekny CPA

8.2. Discussion Item #2: Adding of an FTE middle & high school teacher (English)

Action(s):

Motion to add an FTE for the 2024-25 school year. Passed with a motion by Geoffrey Ruth and a second by Joe Noyd.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Heath Vrbka:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

8.3. Discussion Item #3: Financial Literacy within our curriculum and graduation requirements

8.4. Discussion Item #4: New ESU7 extension for students

9. Action Items

9.1. Action Item #1: Approval of Surplus Items from our Shop Class

- Delta Horizontal Metal BandSaw (\$300)
- Horizontal Reciprocating Metal or Wood Saw (\$100)
- Lincoln AC/DC 225 amp Arc/Stick Welder (\$300)

Action(s):

Approval of Surplus Items from our Shop Class: Delta Horizontal Metal BandSaw (\$300), Horizontal Reciprocating Metal or Wood Saw (\$100), Lincoln AC/DC 225 amp Arc/Stick Welder (\$300). Passed with a motion by Chris Whitmore and a second by Heath Vrbka.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Heath Vrbka:	Yea

Chris Whitmore: Yea
Crystal
Zimmerman: Yea

Voting Summary: Yea: 6, Nay: 0

9.2. Action Item #2: Approval of our Expansion of the Walk-In Freezer (\$37,384.16)

Action(s):

Approval of our Expansion of the Walk-In Freezer (\$37,384.16). Passed with a motion by Chris Whitmore and a second by Joe Noyd.

Voting Detail:

Kasey Hopwood: Yea
Joe Noyd: Yea
Geoffrey Ruth: Yea
Heath Vrbka: Yea
Chris Whitmore: Yea
Crystal
Zimmerman: Yea

Voting Summary: Yea: 6, Nay: 0

10. **Set Dates**

11. **Executive Session**

12. **Adjournment**

Action(s):

Motion to adjourn Passed with a motion by Geoffrey Ruth and a second by Chris Whitmore.

Voting Detail:

Kasey Hopwood: Yea
Joe Noyd: Yea
Geoffrey Ruth: Yea
Heath Vrbka: Yea
Chris Whitmore: Yea
Crystal
Zimmerman: Yea

Voting Summary: Yea: 6, Nay: 0

Board Secretary

Board of Education Regular Meeting

Wednesday, October 11, 2023 7:00 PM

Shelby-Rising City School Library, 650 N. Walnut, Shelby, NE 68662-0218

Kasey Hopwood: Present
Joe Noyd: Present
Geoffrey Ruth: Present
Heath Vrbka: Present
Chris Whitmore: Present
Crystal Zimmerman: Absent

Meeting called to order by Geoff Ruth. Motion to excuse Crystal Zimmerman made by Kasey Hopwood, with a 2nd motion made by Joe Noyd.

1. **Call to Order** **Speaker(s):** Board President

2. **Pledge of Allegiance**

3. **Announce Open Meeting Act Posting and Location** **Speaker(s):** Board President

4. **Recognition of Visitors**

5. **Consent Agenda**

Action(s):

Motion to approve Consent Agenda Passed with a motion by Heath Vrbka and a second by Kasey Hopwood.

Voting Detail:

Kasey Hopwood: Yea
Joe Noyd: Yea
Geoffrey Ruth: Yea
Heath Vrbka: Yea
Chris Whitmore: Yea
Crystal Zimmerman: Absent

Voting Summary: Yea: 5, Nay: 0, Absent: 1

5.1. Minutes

5.2. Treasurers Report

6. **Administrative Reports**

6.1. Student Board Member Report

6.2. Athletic Director/Activities Director Report

6.3. Elementary Principals Report

6.4. Secondary Principals Report

6.5. Superintendents Report:

<https://www.smores.com/n79v8>

7. District Reports

7.1. Technology Report

7.2. Maintenance/Facilities/Transportation Report

7.3. Board/Committee Report

8. Discussion Items

8.1. Discussion Item #1: Appoint local board Delegate Assembly Representative (will email mbelka@NASBonline.org)

8.2. Discussion Item #2: Negotiations Committee

8.3. Discussion Item #3: Educational Service Unit Yearly Report (22-23) & (23-24)

8.4. Discussion Item #4: Review of our Emergency Operational Plan (EOP)

Discussion: Discussion Item #4: Annual Emergency Safety Plan Review

8.5. Discussion Item #5: Policy 302.05 (Superintendent Evaluation) Review

9. Action Items

9.1. Action Item #1: Approval of our Co-op with Osceola Public Schools in regards to our Junior High Football Program to join together for the next two seasons (24-25 & 25-26).

Action(s):

Motion to approve our Co-op with Osceola Public Schools in regards to our Junior High Football Program to join together for the next two seasons (24-25 & 25-26). Passed with a motion by Heath Vrbka and a second by Joe Noyd.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Heath Vrbka:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Absent

Voting Summary: Yea: 5, Nay: 0, Absent: 1

9.2. Action Item #2: Approving the equipment capitalization threshold is the dollar figure used by your district to distinguish between "equipment" and "small supplies" for inventory purposes. This is required by NDE for the application process for FY2023 National School Lunch Program Equipment Assistance Grants. Our threshold will be placed at \$35,000.

Action(s):

Motion to approve the equipment capitalization threshold, which is "the dollar figure used by

your district to distinguish between "equipment" and "small supplies" for inventory purposes." This is required by NDE for the application process for FY2023 National School Lunch Program Equipment Assistance Grants. Our threshold will be placed at \$35,000. Passed with a motion by Chris Whitmore and a second by Kasey Hopwood.

Voting Detail:

Kasey Hopwood: Yea
Joe Noyd: Yea
Geoffrey Ruth: Yea
Heath Vrbka: Yea
Chris Whitmore: Yea
Crystal
Zimmerman: Absent

Voting Summary: Yea: 5, Nay: 0, Absent: 1

10. Set Dates

10.1. Reminder to Set Date/Time for Americanism Meeting before regular BoE meeting that is open for Public Comment

11. Executive Session

12. Adjournment

Action(s):

Motion to adjourn at 7:46pm. Passed with a motion by Geoffrey Ruth and a second by Heath Vrbka.

Voting Detail:

Kasey Hopwood: Yea
Joe Noyd: Yea
Geoffrey Ruth: Yea
Heath Vrbka: Yea
Chris Whitmore: Yea
Crystal
Zimmerman: Absent

Voting Summary: Yea: 5, Nay: 0, Absent: 1

Speaker(s): Board President

BOARD OF EDUCATION
SHELBY-RISING CITY PUBLIC SCHOOLS
NOVEMBER 13, 2023
7:00 PM

<u>Check #</u>	<u>Vendor Name</u>	<u>Amount</u>
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<u>Check #</u>	<u>Vendor Name</u>	<u>Amount</u>
Checking	1	Fund: 01 GENERAL FUND
41205	AMAZON	473.02
41206	BLACK HILLS ENERGY	702.18
41207	CASH-WA DISTRIBUTING	287.59
41208	CDW-GOVERNMENT	2,363.73
41209	COLUMBUS MUSIC	33.50
41210	COMPANION CORPORATION	2,113.00
41211	CONSTELLATION ENERGY	613.68
41212	CUBBYS CORPORATE OFFICE	6,509.73
41213	CULLIGAN OF YORK	176.50
41214	DAVID CITY PUBLIC SCHOOL	4,320.98
41215	DIETZE MUSIC HOUSE	415.66
41216	EAKES OFFICE SOLUTIONS	1,659.12
41217	EDUCATIONAL SERVICE UNIT #7	20.00
41218	EDUCATIONAL SERVICE UNIT #7	206.25
41219	EGAN SUPPLY CO.	1,397.84
41220	EMBASSY SUITES HOTELS	134.00
41221	ENGINEERED CONTROL, INC	8,950.00
41222	ESU#7 ADMINISTRATOR'S ACCOUNT	2,441.62
41223	ESU7 STUDENT SERVICES	250.00
41224	FUN AND FUNCTION	1,341.57
41225	GAUGHENBAUGH, COLE	31.99
41226	GENERAL FUND-PETTY CASH	699.03
41227	HIRE RIGHT SOLUTIONS INC.	306.60
41228	HOMETOWN LEASING	932.27
41229	INGRAM LIBRARY SERVICES INC	374.05
41230	J.W. PEPPER & SON, INC.	181.19
41231	JACKSON SERVICES, INC	455.24
41232	JOHN DEERE FINANCIAL	1,087.31
41233	KIDS & DREAMS FOUNDATION	75.00
41234	KSB SCHOOL LAW, PC, LLO	797.50

41235 M & O DOOR PRODUCTS	440.00
41236 MATH LEARNING CENTER, THE	2,354.00
41237 MATHESON TRI-GAS INC.	783.68
41238 MECHANICAL SALES, INC	6,261.55
41239 MENARDS	3,081.16
41240 MID-AMERICAN RESEARCH CHEMICAL	1,187.75
41241 N2Y	2,323.98
41242 NAPA AUTO AND TRUCK PARTS	79.03
41243 NATIONAL ART & SCHOOL SUPPLIES INC.	89.88
41244 NE COUNCIL OF SCHOOL ADM.	410.00
41245 NE SAFETY CENTER	350.00
41246 NORTHWEST EVALUATION ASSOCIATION	300.00
41247 ORKIN PEST CONTROL	151.03
41248 PAY FLEX	100.00
41249 PINNACLE BANK	643.27
41250 PLUSOPTIX INC	295.00
41251 POLK CO. RURAL PUBLIC POWER DISTRICT	10,240.04
41252 REHMER AUTO PARTS	141.98
41253 SCHOLASTIC INC	67.50
41254 SCHOOL NURSE SUPPLY	1,995.00
41255 SFM	1,332.00
41256 SHELBY AUTO CLINIC	1,575.16
41257 SHELBY LUMBER CO.	94.91
41258 SHELBY POST OFFICE	310.00
41259 SPARROW PUBLICATIONS	352.58
41260 TEACHER INNOVATIONS, INC	297.00
41261 TIRE OUTLET, INC.	500.00
41262 TROFHOLZ, TURNER	187.33
41263 TRUCK CENTER COMPANIES	1,568.63
41264 VERIZON WIRELESS	368.94
41265 VILLAGE OF SHELBY	1,136.13
41267 WINDSTREAM NEBRASKA INC.	945.98

INVOICE TOTAL:	\$	79,363.51
PAYROLL TOTAL:	\$	501,860.41
TOTAL:	\$	581,223.92

Batch Description: NOVEMBER 2023 GENERAL FUND INVOICES		Processing Month: 11/2023	Credit Card Vendor ID:	End of Fiscal Year Expense Invoices:
Vendor ID: AMAZON	AMAZON	PO Number:	Invoice Number: 111023	Amount: 473.02
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 1100 610 001 0145 0 000	HS SCIENCE SUPPLIES		75.97	N
01 2220 640 000 0000 0 000	LIBRARY BOOKS		223.79	N
01 2590 610 000 0000 0 000	OFFICE SUPPLIES		40.28	N
01 2610 610 000 0000 0 000	STOP SIGNS		132.98	N
Vendor ID: BLACKHILLS	BLACK HILLS ENERGY	PO Number:	Invoice Number: 111023	Amount: 702.18
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 2610 621 000 0000 0 000	FUEL		702.18	N
Vendor ID: CASHWA	CASH-WA DISTRIBUTING	PO Number:	Invoice Number: 13964954,65287,89328	Amount: 287.59
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 1150 610 000 0000 0 000	AFTER SCHOOL ELL SUPPLIES		287.59	N
Vendor ID: CDW	CDW-GOVERNMENT	PO Number:	Invoice Number: MS29376,ML83573...	Amount: 2,363.73
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 2230 643 000 0000 0 000	SECURLY PREMIUM - 1 YEAR		1,196.60	N
01 2230 650 000 0000 0 000	TECH SUPPLIES		1,167.13	N
Vendor ID: COLUMBUSMU	COLUMBUS MUSIC	PO Number:	Invoice Number: 35601,35695	Amount: 33.50
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 1100 610 000 0170 0 000	TROMBONE REPAIRS		33.50	N
Vendor ID: COMPANION	COMPANION CORPORATION	PO Number:	Invoice Number: 126847	Amount: 2,113.00
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
01 2220 643 000 0000 0 000	ALEXANDRIA		2,113.00	N
Vendor ID: CONSTELLA	CONSTELLATION ENERGY	PO Number:	Invoice Number: 3870607	Amount: 613.68
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A 1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>

01 2610 621 000 0000 0 000 FUEL 613.68 N

Vendor ID: CUBBYSCORP CUBBYS CORPORATE OFFICE PO Number: Invoice Number: 7901635 Amount: 6,509.73

Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 610 001 0135 0 000	FOOD SCIENCE		17.00		N	
01 2710 626 000 0000 0 000	VAN & BUS GAS		5,794.68		N	
01 2712 626 000 0000 0 000	SPED VAN & BUS GAS		669.89		N	
01 1100 610 002 0020 0 000	2ND GRADE SUPPLIES		28.16		N	

Vendor ID: CULLIGANYO CULLIGAN OF YORK PO Number: Invoice Number: 111023 Amount: 176.50

Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2610 610 000 0000 0 000	WATER & RENTAL		176.50		N	

Vendor ID: DAVIDC DAVID CITY PUBLIC SCHOOL PO Number: Invoice Number: NOV22-23,103 Amount: 4,320.98

Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 6200 591 000 0000 0 000	TITLE ONE SERVICES		946.89		N	
01 1200 591 000 0000 0 000	SPED SERVICES		3,374.09		N	

Vendor ID: DIETZE DIETZE MUSIC HOUSE PO Number: Invoice Number: 111023 Amount: 415.66

Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 610 000 0170 0 000	MUSIC SUPPLIES		415.66		N	

Vendor ID: EAKESO EAKES OFFICE SOLUTIONS PO Number: Invoice Number: 496399 Amount: 1,659.12

Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2590 443 000 0000 0 000	COPIER CONTRACT		1,018.62		N	
01 2610 610 000 0000 0 000	CUSTODIAL SUPPLIES		640.50		N	

Vendor ID: ESU71 EDUCATIONAL SERVICE UNIT #7 PO Number: Invoice Number: 10202023-35 Amount: 20.00

Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1150 810 000 0000 0 000	LATINO SUMMIT CONFERENCE		20.00		N	

Vendor ID: ESU7NETWORK EDUCATIONAL SERVICE UNIT #7 PO Number: Invoice Number: 11/6/2023 Amount: 206.25

Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00

Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2230 352 000 0000 0 000	WORK ON SERVER		206.25		N		
Vendor ID: EGAN	EGAN SUPPLY CO.	PO Number:	Invoice Number: 376847	Amount:	1,397.84		
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2610 610 000 0000 0 000	PAPER PRODUCTS		1,397.84		N		
Vendor ID: EMBASSY	EMBASSY SUITES HOTELS	PO Number:	Invoice Number: 111023	Amount:	134.00		
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 2320 580 000 0000 0 000	HOTEL FOR MEETING		134.00		N		
Vendor ID: ENGCONTROL	ENGINEERED CONTROL, INC	PO Number:	Invoice Number: 177133	Amount:	8,950.00		
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 4700 432 000 0000 0 000	AX-N4 JACE UPGRADE FOR THE HVAC SYSTEM		8,950.00		N		
Vendor ID: ESU7ADM	ESU#7 ADMINISTRATOR'S ACCOUNT	PO Number:	Invoice Number: TITLE I 23-24	Amount:	2,441.62		
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 6200 395 000 0000 0 000	TITLE I CONTRACT SERVICES		2,441.62		N		
Vendor ID: ESU7STUSER	ESU7 STUDENT SERVICES	PO Number:	Invoice Number: 111023	Amount:	250.00		
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 1150 340 000 0000 0 000	INTERPETING SERVICES		250.00		N		
Vendor ID: FUNANDFUNC	FUN AND FUNCTION	PO Number:	Invoice Number: 699631,703503	Amount:	1,341.57		
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	
01 1200 610 000 0000 0 000	COMPRESSION CANOE, FIDGET LIZARD		1,341.57		N		
Vendor ID: GAUGHENBAU	GAUGHENBAUGH, COLE	PO Number:	Invoice Number: 111023	Amount:	31.99		
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00		
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:			
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>	

01 1100 610 001 0180 0 000 HOG PANEL 31.99 N

Vendor ID: PETTY GENERAL FUND-PETTY CASH PO Number: Invoice Number: 111023 Amount: 699.03
 Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 1100 610 000 0000 0 000 DISTRICT SUPPLIES 59.94 N
 01 1100 610 001 0145 0 000 HS SCIENCE SUPPLIES 37.09 N
 01 2410 610 002 0000 0 000 ELEM SUPPLIES 86.41 N
 01 2710 610 000 0000 0 000 CAR SEATS FOR TRANSPORTATION 199.96 N
 01 2130 610 000 0000 0 000 SUPPLIES FOR MATURATION TALK 315.63 N

Vendor ID: HIRESOL HIRE RIGHT SOLUTIONS INC. PO Number: Invoice Number: P1184177 Amount: 306.60
 Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2670 340 000 0000 0 000 BACK GROUND SCREENING SERVICES 306.60 N

Vendor ID: HOMETO HOMETOWN LEASING PO Number: Invoice Number: 111023 Amount: 932.27
 Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2590 443 000 0000 0 000 COPIER PAYMENTS 932.27 N

Vendor ID: INGRAM INGRAM LIBRARY SERVICES INC PO Number: Invoice Number: 78742039,78285209 Amount: 374.05
 Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2220 640 000 0000 0 000 LIBRARY BOOKS 374.05 N

Vendor ID: JWPEPP J.W. PEPPER & SON, INC. PO Number: Invoice Number: 365793042,365801430 Amount: 181.19
 Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 1100 610 000 0170 0 000 MUSIC SUPPLIES 181.19 N

Vendor ID: JACKSO JACKSON SERVICES, INC PO Number: Invoice Number: 5146404,5155376 Amount: 455.24
 Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2610 420 000 0000 0 000 RUGS & MOPS 455.24 N

Vendor ID: JOHNDEERE JOHN DEERE FINANCIAL PO Number: Invoice Number: 111023 Amount: 1,087.31
 Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Invoice Listing - Detail
NOVEMBER 2023 GENERAL FUND INVOICES

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2610 440 000 0000 0 000	EQUIPMENT PAYMENTS		1,087.31		N	
Vendor ID: KIDSDREAMS	KIDS & DREAMS FOUNDATION	PO Number:		Invoice Number: 3429		Amount: 75.00
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
01 1200 810 000 0000 0 000	AUTISM CONFERENCE - HOEGERL		75.00		N	
Vendor ID: KSBSCHLAW	KSB SCHOOL LAW, PC, LLO	PO Number:		Invoice Number: 15140		Amount: 797.50
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 797.50	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
01 2330 317 000 0000 0 000	LEGAL SERVICES		797.50	797.50	N	
Vendor ID: MODOORPROD	M & O DOOR PRODUCTS	PO Number:		Invoice Number: 104663		Amount: 440.00
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
01 2620 431 000 0000 0 000	REPLACED TRANSMITTER BUTTON FOR LIBRARY		440.00		N	
Vendor ID: THEMATHLEA	MATH LEARNING CENTER, THE	PO Number:		Invoice Number: INV34179		Amount: 2,354.00
Description:		Invoice Date: 11/13/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
01 1100 610 000 0000 0 000	MATH INTERVENTION		2,354.00		N	
Vendor ID: MATHESON	MATHESON TRI-GAS INC.	PO Number:		Invoice Number: 52244028		Amount: 783.68
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
01 1100 610 001 0180 0 000	IND ARTS GAS		783.68		N	
Vendor ID: MECHANICAL	MECHANICAL SALES, INC	PO Number:		Invoice Number: 57270		Amount: 6,261.55
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
01 2620 431 000 0000 0 000	WORK ON HVAC		6,261.55		N	
Vendor ID: MENARD	MENARDS	PO Number:		Invoice Number: 9624696311,96040		Amount: 3,081.16
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
01 1100 610 000 0000 0 000	BLINDS FOR SOME OF THE WINDOWS		2,669.81		N	

Invoice Listing - Detail
NOVEMBER 2023 GENERAL FUND INVOICES

01 1200 610 000 0000 0 000	SPED SUPPLY	59.97	N
01 2610 610 000 0000 0 000	CUSTODIAL SUPPLIES	319.23	N
01 2710 610 000 0000 0 000	BUS BARN SUPPLIES	32.15	N

Vendor ID: MIDAME **MID-AMERICAN RESEARCH CHEMICAL** **PO Number:** **Invoice Number: 0803340** **Amount: 1,187.75**
 Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2610 610 000 0000 0 000 CUSTODIAL SUPPLIES 1,187.75 N

Vendor ID: N2Y **N2Y** **PO Number:** **Invoice Number: 1072964** **Amount: 2,323.98**
 Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 1200 643 000 0000 0 000 NEWS 2 YOU 2,323.98 N

Vendor ID: NAPAAUTO **NAPA AUTO AND TRUCK PARTS** **PO Number:** **Invoice Number: 738597,738604** **Amount: 79.03**
 Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2730 431 000 0000 0 000 ACTIVITY BUS REPAIRS 79.03 N

Vendor ID: NATLART **NATIONAL ART & SCHOOL SUPPLIES INC.** **PO Number:** **Invoice Number: 33891** **Amount: 89.88**
 Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 1100 610 000 0000 0 000 SUMMER ART ORDER 89.88 N

Vendor ID: NECSA **NE COUNCIL OF SCHOOL ADM.** **PO Number:** **Invoice Number: 79880,79291** **Amount: 410.00**
 Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2213 330 000 0000 0 000 NE FALL ED TECH CONFERENCE - CROMER 145.00 N
 01 2320 810 000 0000 0 000 2023 LABOR CONFERENCE - TEKL 265.00 N

Vendor ID: NESAFE **NE SAFETY CENTER** **PO Number:** **Invoice Number: 57-12130** **Amount: 350.00**
 Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
 01 2710 330 000 0000 0 000 LEVEL 2 & CATEGORY C BUS TRAINING 350.00 N

Vendor ID: NWEA **NORTHWEST EVALUATION ASSOCIATION** **PO Number:** **Invoice Number: 95421** **Amount: 300.00**
 Description: Invoice Date: 11/10/2023 Due Date: 11/13/2023 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:

Invoice Listing - Detail
NOVEMBER 2023 GENERAL FUND INVOICES

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 643 000 0000 0 000	MAP GROWTH SCIENCE & K-12		300.00		N	
Vendor ID: ORKIN ORKIN PEST CONTROL		PO Number:	Invoice Number: 252176137		Amount: 151.03	
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2610 420 000 0000 0 000	PEST CONTROL		151.03		N	
Vendor ID: PAYFLEX PAY FLEX		PO Number:	Invoice Number: 111023		Amount: 100.00	
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 291 000 0000 0 000	ADMIN FEE		100.00		N	
Vendor ID: PINNACLEOM PINNACLE BANK		PO Number:	Invoice Number: 111023		Amount: 643.27	
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 610 001 0145 0 000	HS SCIENCE SUPPLIES		89.22		N	
01 1100 610 000 0170 0 000	MUSIC SUPPLIES		39.95		N	
01 2213 330 000 0000 0 000	HS MATH CONFERENCE - SCHUETH		80.00		N	
01 1200 610 000 0000 0 000	SPED STUDENT NAME STAMP		34.95		N	
01 2320 580 000 0000 0 000	MR TEJKL MEETING EXPENSES		39.75		N	
01 2410 610 002 0000 0 000	SMALL TOWN YARD CELEBRATIONS		60.00		N	
01 2590 643 000 0000 0 000	TIME CLOCK WIZARD		299.40		N	
Vendor ID: PLUSOPTIX PLUSOPTIX INC		PO Number:	Invoice Number: 2023-1031-BEC5		Amount: 295.00	
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2130 890 000 0000 0 000	WARRANTY FOR EQUIPMENT		295.00		0.00 N	
Vendor ID: POLKCORPP POLK CO. RURAL PUBLIC POWER DISTRICT		PO Number:	Invoice Number: 111023		Amount: 10,240.04	
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2610 621 000 0000 0 000	ELECTRICITY		10,240.04		N	
Vendor ID: REHMER REHMER AUTO PARTS		PO Number:	Invoice Number: 215331		Amount: 141.98	
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 610 001 0180 0 000	LACQUER THINNER		141.98		N	

Vendor ID: SCHOLASTIC	SCHOLASTIC INC	PO Number:	Invoice Number: M7411672	Amount:	67.50
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 1100 610 000 0000 0 000	SUPERSTEM - DIGITAL		67.50		N
Vendor ID: SCHOOLNUR	SCHOOL NURSE SUPPLY	PO Number:	Invoice Number: 0967772	Amount:	1,995.00
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2130 610 000 0000 0 000	PORTABLE AED MACHINE		1,995.00		N
Vendor ID: SFM	SFM	PO Number:	Invoice Number: 3142177	Amount:	1,332.00
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2590 270 000 0000 0 000	WORKERS COMP		1,332.00		N
Vendor ID: SHELBYAUTO	SHELBY AUTO CLINIC	PO Number:	Invoice Number: 038844,038848,038882	Amount:	1,575.16
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 395.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2710 626 000 0000 0 000	GAS, OIL, GREASE		517.88		N
01 2730 431 000 0000 0 000	REPAIRS		1,057.28	395.00	N
Vendor ID: SHELBY5	SHELBY LUMBER CO.	PO Number:	Invoice Number: 139351,260,031,451	Amount:	94.91
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2610 610 000 0000 0 000	CUSTODIAL SUPPLIES		65.20		N
01 2710 610 000 0000 0 000	BUS BARN SUPPLIES		29.71		N
Vendor ID: SHELBYPOST	SHELBY POST OFFICE	PO Number:	Invoice Number: 111023	Amount:	310.00
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2590 531 000 0000 0 000	USPS MARKETING MAIL		310.00		N
Vendor ID: SPARROWPUB	SPARROW PUBLICATIONS	PO Number:	Invoice Number: 3242	Amount:	352.58
Description:		Invoice Date: 11/10/2023	Due Date: 11/13/2023	Status: A	1099 Amount: 0.00
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
01 2310 540 000 0000 0 000	LEGAL POSTINGS		352.58		N
Vendor ID: TEACHERINN	TEACHER INNOVATIONS, INC	PO Number:	Invoice Number: 908607	Amount:	297.00

Invoice Listing - Detail
NOVEMBER 2023 GENERAL FUND INVOICES

01 2310 540 000 0000 0 000

LEGAL POSTING

49.85

N

Batch 1099 Total: 1,677.50

Batch Total: 79,363.51

Report 1099 Total: 1,677.50

Report Total: 79,363.51

BUDGET REPORT

OCTOBER 2023 GENERAL FUND

Account Number	Account Description	EXPENDED	TO DATE
01	GENERAL FUND		
1100	REGULAR INSTRUCTIONAL PROGRAMS	\$268,390.37	\$561,483.30
1150	ENGLISH LANGUAGE LEARNERS	\$7,016.07	\$13,625.33
1160	POVERTY - After School Program	\$9,451.28	\$19,023.02
1190	PRESCHOOL	\$11,740.93	\$22,602.32
1100	REGULAR INSTRUCTIONAL PROGRAMS	\$296,598.65	\$616,733.97
1200	SPECIAL EDUCATION PROGRAMS	\$64,144.65	\$106,807.75
1291	SPED AGES 3-5	\$5,040.00	\$5,040.00
1292	SPED AGES 0-2	\$9,382.80	\$9,382.80
1200	SPECIAL EDUCATION PROGRAMS	\$78,567.45	\$121,230.55
2120	GUIDANCE SERVICES	\$11,482.41	\$24,516.62
2130	HEALTH SERVICES	\$5,416.55	\$11,227.59
2140	PSYCHOLOGICAL SERVICES	\$6,578.94	\$6,578.94
2141	SPED Psychological services - Age S.A.	\$6,592.98	\$6,592.98
2151	SPEECH PATHOLOGY - SPED SCHOOL AGE	\$13,815.06	\$23,921.44
2161	SPED Occupational Therapy - Age S.A.	\$6,999.19	\$6,999.19
2162	OCCUPATIONAL THERAPY - SPED 3-5	\$806.93	\$806.93
2171	SPED Physical Therapy - Age S.A.	\$1,751.10	\$1,751.10
2172	PHYSICAL THERAPY - SPED 3-5	\$252.46	\$252.46
2173	SPED Physical Therapy - Age 0-2	\$196.21	\$196.21
2100	SUPPORTIVE SERVICES PUPILS	\$53,891.83	\$62,843.46
2211	SCHOOL IMPROVEMENT	\$189.34	\$378.60
2213	INSTRUCTIONAL STAFF TRAINING	\$1,340.20	\$1,340.20
2220	LIBRARY/MEDIA SERVICE	\$9,295.35	\$18,567.10
2230	INSTRUCTION RELATED TECHNOLOGY	\$12,478.07	\$24,352.58
2200	SUPPORT SERVICES STAFF	\$23,302.96	\$44,638.48
2310	BOARD OF EDUCATION	\$3,194.98	\$3,551.03
2320	EXECUTIVE ADMINISTRATION	\$15,074.07	\$29,757.14
2330	DISTRICT LEGAL SERVICES	\$82.50	\$467.50
2300	SUPPORT SERVICES-GEN ADMIN	\$18,351.55	\$33,775.67
2410	OFFICE OF THE PRINCIPAL	\$21,867.92	\$44,231.14
2400	OFFICE OF PRINCIPAL	\$21,867.92	\$44,231.14
2510	GENERAL ADMIN-BUSINESS SERVICE	\$3,165.00	\$3,165.00
2590	GENERAL ADMIN - BUSINESS SERVICE	\$19,935.46	\$42,062.79
2500	SUPPORT SERVICES-BUSINESS	\$23,100.46	\$45,227.79
2610	OPERATION OF PLANT	\$40,008.64	\$83,485.76
2620	MAINTENANCE OF PLANT	\$6,632.67	\$13,614.73
2600	SUPPORT SERVICES-BLDGS & SITES	\$46,641.31	\$97,130.49
2710	Pupil Transportation - Regular ED	\$21,615.85	\$33,960.75
2712	SCHOOL AGE SPEC ED TRANSPORT	\$1,934.85	\$2,735.86
2730	VEHICLE SERVICING & MAINTENANCE	\$495.18	\$2,569.39
2700	SUPPORT SERVICES-PUPIL TRANS	\$24,045.88	\$39,266.00
3400	CATEGORICAL GRANTS FROM CORP.	\$500.00	\$500.00
3400	CATEGORICAL GRANTS FROM CORP.	\$500.00	\$500.00
4700	BUILDING IMPROVEMENTS	\$20,037.26	\$28,451.26
4700	BUILDING IMPROVEMENTS	\$20,037.26	\$28,451.26
6200	TITLE I	\$4,881.06	\$10,503.25
6200	TITLE I	\$4,881.06	\$10,503.25
6998	ESSERS III	\$1,873.46	\$7,528.46
6900		\$1,873.46	\$8,109.85
01	GENERAL FUND	\$613,659.79	\$1,172,641.91

Revenue Summary Report

OCTOBER 2023 GENERAL FUND

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>During Month</u>	<u>To Date</u>
01 1100	LEVIED TAXES	327,423.66	1,232,212.12
01 1115	CARLINE TAX	0.00	392.95
01 1120	PUBLIC POWER DIST. TAX	0.00	2,107.19
01 1125	MOTOR VEHICLES TAX	22,260.18	42,763.83
01 1140	INTEREST	2,417.33	2,586.14
01 1370	PRESCHOOL TUITION	484.50	1,252.00
01 1510	INTEREST ON INVESTMENT	4,484.12	7,391.20
01 1990	OTHER LOCAL RECEIPTS	337.50	655.00
	Subtotal: LOCAL RECIEPTS	357,407.29	1,289,360.43
01 2110	FINES & LICENSE FEES	996.07	1,968.13
	Subtotal: COUNTY AND ESU RECEIPTS	996.07	1,968.13
01 3110	STATE AID	116,151.00	232,302.00
01 3180	PRO-RATA MOTOR VEHICLE	1,425.68	1,425.68
01 3535	HIGH ABILITY LEARNERS	2,342.00	2,342.00
	Subtotal: STATE RECEIPTS	119,918.68	236,069.68
01 4708	MEDICAID	0.00	3,059.01
	Subtotal: FEDERAL RECEIPTS	0.00	3,059.01
01 5690	OTHER NON-REVENUE RECEIPTS	1,001.00	1,086.00
	Subtotal: NON-REVENUE RECEIPTS	1,001.00	1,086.00
	Fund Total:	479,323.04	1,531,543.25

**SHELBY-RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
GENERAL FUND - PETTY CASH**

Balance 10/1/23 \$ 6,806.18

RECEIPTS:

General fund reimbursement	\$ 960.08
5th Grade Field Trip	\$ 117.00
EHA Wellness Program	\$ 5,465.00

Total Receipts: \$ 6,542.08

DISBURSEMENTS:

Capitol One	\$ 199.96
Amazon(Innovations)	\$ 57.45
Hastings Museum (In & Out)	\$ 117.00
Ada Noyd	\$ 173.80
Mandy Peterson	\$ 173.80
Becky Schueth	\$ 173.80
Zach Gould	\$ 173.80
Capital One	\$ 499.07

Total Disbursements: \$ 1,568.68

Balance: 10/31/23 \$ 11,779.58

Special Deposits:

EHA Health	\$ 5,194.80
Polk County Grant	\$ 50.08

**SHELBY-RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
BUILDING FUND**

Balance 10/1/23 \$ 60,296.22

RECEIPTS:

Polk Co	\$	1,537.26
Butler Co	\$	1,010.84
Interest	\$	81.73

Total Receipts: \$ 2,629.83

DISBURSEMENTS:

Total Disbursements: \$ -

Balance: 10/31/23 \$ 62,926.05

**SHELBY-RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
GENERAL FUND - BOND**

Balance 10/1/23 \$ 950,573.37

RECEIPTS:

Polk Co. Treas.	\$ 35,318.00
Butler Co. Treas.	\$ 23,222.86
Interest	\$ 2,198.90

Total Receipts: \$ 60,739.76

DISBURSEMENTS:

Total Disbursements: \$ -

Balance: 10/31/23 \$ 1,011,313.13

**SHELBY-RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
EMPLOYEE BENEFIT ACCOUNT**

Beginning Balance 10/01/23: \$ 25,896.75

Receipts:

General Fund \$ 4,470.65

Total Received: \$ 4,470.65

Expended Out:

Monthly Claims (2022-\$600) \$ 1,130.56

Monthly Claims \$ 372.60

Monthly Claims \$ 454.36

Monthly Claims \$ 223.14

Total Expended Out: \$ 2,180.66

Ending Balance 10/31/23: \$ 28,186.74

Invoice Listing - Detail

Batch Description: OCTOBER 2023, ACTIVITY FUND INVOICES

Processing Month: 10/2023

Credit Card Vendor ID:

End of Fiscal Year Expense Invoices:

Vendor ID:	Vendor Name:	PO Number:	Invoice Number:	Amount:
4N6FANATIC	4N6 FANATICS		2247-8R-2023	200.00
Description:		Invoice Date: 10/09/2023	Due Date: 11/09/2023	Status: PP 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13576	Check Date: 10/24/2023
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
05 3200 610 000 4190 0 000	1 YEAR SUBSCRIPTION FOR SPEECH		200.00	N
AGIREPAIR	AGI REPAIR INC.		094945	337.00
Description:		Invoice Date: 10/06/2023	Due Date: 11/06/2023	Status: PP 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13545	Check Date: 10/12/2023
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
05 3200 610 000 4200 0 000	LAP TOP REPAIRS		337.00	N
AGIREPAIR	AGI REPAIR INC.		095749	158.00
Description:		Invoice Date: 10/16/2023	Due Date: 11/16/2023	Status: PP 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13601	Check Date: 10/31/2023
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
05 3200 610 000 4200 0 000	LAP TOP REPAIR		158.00	N
AGIREPAIR	AGI REPAIR INC.		096770, 097680	437.00
Description:		Invoice Date: 10/23/2023	Due Date: 11/23/2023	Status: PP 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13600	Check Date: 10/31/2023
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
05 3200 610 000 4200 0 000	LAP TOP REPAIR		437.00	N
AMAZON	AMAZON		101223	109.64
Description:		Invoice Date: 10/01/2023	Due Date: 10/26/2023	Status: PP 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13546	Check Date: 10/12/2023
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
05 3200 610 000 4120 0 000	WINDOW MARKERS AND PINK BRACELETS		109.64	N
ANDERSONN	ANDERSON, NICOLE		100223	130.00
Description:		Invoice Date: 10/02/2023	Due Date: 10/05/2023	Status: PP 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13520	Check Date: 10/02/2023
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
05 3200 150 000 4012 0 000	JV/VARSITY VBALL OFFICIALS		130.00	N
BAKERED	BAKER, DAVID, ERIN		100423	75.00
Description:		Invoice Date: 10/01/2023	Due Date: 10/08/2023	Status: PP 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13527	Check Date: 10/04/2023
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u>
05 3200 610 000 4040 0 000	YARDLINES		75.00	N
BRAUNMEL	BRAUN, MELISSA		100923	170.00

Invoice Listing - Detail

Description:
Sequence: 1 Check Type: Check Checking Account ID:
Chart of Account Number Detail Description
05 3200 150 000 4012 0 000 VARSITY VOLLEYBALL OFFICIALS

Invoice Date: 11/13/2023 Due Date: 11/13/2023 Status: PP 1099 Amount: 170.00
Check Number: 13535 Check Date: 10/09/2023
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
170.00 170.00 N

Vendor ID: BROEKEMEIE BROEKEMEIER, DON

PO Number: Invoice Number: 101823 Amount: 152.00
Invoice Date: 10/16/2023 Due Date: 10/19/2023 Status: PP 1099 Amount: 0.00
Check Number: 13561 Check Date: 10/18/2023
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
152.00 N

Description:
Sequence: 1 Check Type: Check Checking Account ID:
Chart of Account Number Detail Description
05 3200 150 000 4011 0 000 VARSITY FOOTBALL OFFICIALS

Vendor ID: BSNSPO BSN SPORTS

PO Number: Invoice Number: 922404643 Amount: 2,160.00
Invoice Date: 08/11/2023 Due Date: 09/10/2023 Status: PP 1099 Amount: 0.00
Check Number: 13529 Check Date: 10/04/2023
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
2,160.00 N

Description:
Sequence: 1 Check Type: Check Checking Account ID:
Chart of Account Number Detail Description
05 3200 610 000 4010 0 000 SHOULDER PADS

Vendor ID: BSNSPO BSN SPORTS

PO Number: Invoice Number: 922435629 Amount: 373.00
Invoice Date: 08/15/2023 Due Date: 09/14/2023 Status: PP 1099 Amount: 0.00
Check Number: 13541 Check Date: 10/12/2023
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
373.00 N

Description:
Sequence: 1 Check Type: Check Checking Account ID:
Chart of Account Number Detail Description
05 3200 610 000 4400 0 000 BLACK PULLOVERS

Vendor ID: BSNSPO BSN SPORTS

PO Number: Invoice Number: 923225268 Amount: 2,756.00
Invoice Date: 10/06/2023 Due Date: 11/06/2023 Status: PP 1099 Amount: 0.00
Check Number: 13551 Check Date: 10/18/2023
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
2,756.00 N

Description:
Sequence: 1 Check Type: Check Checking Account ID:
Chart of Account Number Detail Description
05 3200 610 000 4010 0 000 TRACK AND FIELD WARMUPS

Vendor ID: BSNSPO BSN SPORTS

PO Number: Invoice Number: 923261507 Amount: 1,412.53
Invoice Date: 10/10/2023 Due Date: 11/10/2023 Status: PP 1099 Amount: 0.00
Check Number: 13577 Check Date: 10/24/2023
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
757.68 N
654.85 N

Description:
Sequence: 1 Check Type: Check Checking Account ID:
Chart of Account Number Detail Description
05 3200 610 000 4440 0 000 BASKETBALL SHIRTS
05 3200 610 000 4430 0 000 BASKETBALL SHIRTS

Vendor ID: CJSERVICES C & J SERVICES LLC

PO Number: Invoice Number: 2023EMB154 Amount: 32.00
Invoice Date: 08/16/2023 Due Date: 09/15/2023 Status: PP 1099 Amount: 0.00
Check Number: 13566 Check Date: 10/18/2023
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
32.00 N

Description:
Sequence: 1 Check Type: Check Checking Account ID:
Chart of Account Number Detail Description
05 3200 610 000 4013 0 000 EMBROIDERY ON POLOS

Vendor ID: CAPITAL CAPITAL ONE

PO Number: Invoice Number: 100423 Amount: 838.61
Invoice Date: 10/01/2023 Due Date: 11/01/2023 Status: PP 1099 Amount: 0.00
Check Number: 13530 Check Date: 10/04/2023

Description:
Sequence: 1 Check Type: Check Checking Account ID:

Invoice Listing - Detail

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
Vendor ID: CAPITAL CAPITAL ONE						
Description: PO Number: Invoice Number: 103123 Amount: 966.64						
Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 10/03/2023 Due Date: 10/31/2023 Status: PP 1099 Amount: 0.00						
Check Number: 13598 Check Date: 10/31/2023						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4170 0 000	INTEREST		8.39		N	
05 3200 610 000 4310 0 000	CONDIMENTS FOR TAILGATE MEAL		553.42		N	
05 3200 610 000 4020 0 000	HOT DOGS, BUNS AND CANDY		276.80		N	
Vendor ID: CONCORDIA CONCORDIA UNIVERSITY						
Description: PO Number: Invoice Number: 100423 Amount: 65.00						
Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 10/04/2023 Due Date: 10/18/2023 Status: PP 1099 Amount: 0.00						
Check Number: 13523 Check Date: 10/04/2023						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4190 0 000	ONE ACT SUPPLIES		103.80		N	
05 3200 610 000 4020 0 000	CANDY, BUNS		862.84		N	
Vendor ID: CRC CROSSROADS CONFERENCE						
Description: PO Number: Invoice Number: 103023 Amount: 50.00						
Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 10/01/2023 Due Date: 11/08/2023 Status: PP 1099 Amount: 0.00						
Check Number: 13592 Check Date: 10/30/2023						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4010 0 000	MEMBERSHIP		50.00		N	
Vendor ID: CUBBYS CUBBY'S						
Description: PO Number: Invoice Number: 101223 Amount: 170.20						
Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 10/01/2023 Due Date: 10/26/2023 Status: PP 1099 Amount: 0.00						
Check Number: 13547 Check Date: 10/12/2023						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4270 0 000	BREAKFAST ITEMS		61.07		N	
05 3200 610 000 4120 0 000	SUPPLIES FOR HOMECOMING		79.54		N	
05 3200 610 000 4020 0 000	POPCORN		29.59		N	
Vendor ID: DAVIDC DAVID CITY PUBLIC SCHOOL						
Description: PO Number: Invoice Number: 103123 Amount: 80.00						
Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 10/25/2023 Due Date: 11/03/2023 Status: PP 1099 Amount: 0.00						
Check Number: 13597 Check Date: 10/31/2023						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4017 0 000	JR HIGH WRESTLING ENTRY FEE		80.00		N	
Vendor ID: EMHS ELMWOOD-MURDOCK HIGH SCHOOL						
Description: PO Number: Invoice Number: 102523 Amount: 524.57						
Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 10/19/2023 Due Date: 10/25/2023 Status: PP 1099 Amount: 0.00						
Check Number: 13581 Check Date: 10/25/2023						
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
.05 3200 890 000 4011 0 000	VARSITY FOOTBALL HOSTING GAME		524.57		N	
Vendor ID: EWELLEDSE EWELL EDUCATIONAL SERVICES						
Description: PO Number: Invoice Number: 73492 Amount: 325.00						

Invoice Listing - Detail

Description:		Invoice Date: 10/15/2023	Due Date: 11/15/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13562	Check Date: 10/18/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 890 000 4270 0 000	AET SUBSCRIPTION		325.00		N
Vendor ID: FAIRBURYPS	FAIRBURY PUBLIC SCHOOLS	PO Number:	Invoice Number: 102423	Amount:	150.00
Description:		Invoice Date: 10/23/2023	Due Date: 11/11/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13572	Check Date: 10/24/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 890 000 4190 0 000	FAIRBURY ONE-ACT FESTIVAL		150.00		N
Vendor ID: FFACONVENT	FFA CONVENTION TOUR - NEBRASKA GROUP	PO Number:	Invoice Number: 101823	Amount:	760.00
Description:		Invoice Date: 10/16/2023	Due Date: 10/31/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13565	Check Date: 10/18/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 580 000 4270 0 000	LOUISVILLE AND INDIANAPOLIS TOUR		760.00		N
Vendor ID: GRAYDARROL	GRAY, DARROL	PO Number:	Invoice Number: 102423	Amount:	30.00
Description:		Invoice Date: 10/18/2023	Due Date: 11/18/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13567	Check Date: 10/24/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 610 000 4020 0 000	CANDY FOR CONCESSION		30.00		N
Vendor ID: GROSCCELIZA	GROSC, ELIZABETH	PO Number:	Invoice Number: 100923	Amount:	140.00
Description:		Invoice Date: 10/06/2023	Due Date: 10/09/2023	Status: PP	1099 Amount: 140.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13533	Check Date: 10/09/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 150 000 4012 0 000	JV VOLLEYBALL OFFICIALS		140.00	140.00	N
Vendor ID: GUSTAFSON	GUSTAFSON, CHARLES	PO Number:	Invoice Number: 101823	Amount:	152.00
Description:		Invoice Date: 10/16/2023	Due Date: 10/19/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13559	Check Date: 10/19/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 150 000 4011 0 000	VARSITY FOOTBALL OFFICIALS		152.00		N
Vendor ID: HADLEY	HADLEY-BRAITHWAIT	PO Number:	Invoice Number: 101223	Amount:	527.55
Description:		Invoice Date: 09/30/2023	Due Date: 10/21/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13538	Check Date: 10/12/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 610 000 4020 0 000	CANDY, TORTILLA CHIPS, POPCORN OIL		527.55		N
Vendor ID: HARTSHORN	HARTSHORN, JESSE	PO Number:	Invoice Number: 102723	Amount:	88.00
Description:		Invoice Date: 10/23/2023	Due Date: 10/28/2023	Status: PP	1099 Amount: 88.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13584	Check Date: 10/27/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>

Invoice Listing - Detail

05 3200 150 000 4012 0 000	VOLLEYBALL DISTRICT FINAL OFFICIALS	88.00	88.00 N		
Vendor ID: HERNBLOOMS	HERNBLOOM, SARAH	PO Number:	Invoice Number: 102523	Amount:	75.00
Description:		Invoice Date: 10/20/2023	Due Date: 10/25/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13579	Check Date: 10/25/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 610 000 4040 0 000	YARD LINE WINNER		75.00		N
Vendor ID: HOUSTONJ	HOUSTON, JUSTICE	PO Number:	Invoice Number: 101223	Amount:	190.00
Description:		Invoice Date: 10/01/2023	Due Date: 10/08/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13542	Check Date: 10/12/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 890 000 4010 0 000	REIMBURSEMENT FOR CERTIFICATION		190.00		N
Vendor ID: HYVEE	HY VEE	PO Number:	Invoice Number: 101823	Amount:	75.75
Description:		Invoice Date: 10/01/2023	Due Date: 11/01/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13550	Check Date: 10/18/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 610 000 4011 0 000	SENIOR FLOWERS		75.75		N
Vendor ID: JAYMAR	JAYMAR BUSINESS FORMS	PO Number:	Invoice Number: 063017	Amount:	211.03
Description:		Invoice Date: 10/18/2023	Due Date: 11/18/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13583	Check Date: 10/25/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 610 000 4010 0 000	CHECK ORDER		211.03		N
Vendor ID: JENSESARA	JENSEN, SARA	PO Number:	Invoice Number: 101223	Amount:	20.00
Description:		Invoice Date: 09/28/2023	Due Date: 10/30/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13549	Check Date: 10/12/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 610 000 4013 0 000	GOLF BALLS		20.00		N
Vendor ID: KWAPNOWSKI	KWAPNOWSKI, EMMA	PO Number:	Invoice Number: 100223	Amount:	130.00
Description:		Invoice Date: 10/02/2023	Due Date: 10/05/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13521	Check Date: 10/02/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 150 000 4012 0 000	JV/VARSITY VBALL OFFICIALS		130.00		N
Vendor ID: LAPTOPSCRE	LAPTOPSCREEN INTERNATONAL INC.	PO Number:	Invoice Number: 1692992875	Amount:	500.15
Description:		Invoice Date: 08/28/2023	Due Date: 09/27/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13552	Check Date: 10/18/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 610 000 4200 0 000	LENOVO SCREENS, SCREEN REPAIR KIT		500.15		N
Vendor ID: LAWERENCE	LAWERENCE, ERIC/MISTY	PO Number:	Invoice Number: 100423	Amount:	75.00

Invoice Listing - Detail

Description:
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
05 3200 610 000 4040 0 000 YARD LINES

Checking Account ID: 5

Invoice Date: 10/01/2023 Due Date: 10/08/2023 Status: PP 1099 Amount: 0.00
Check Number: 13525 Check Date: 10/04/2023

Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
	75.00		N	

Vendor ID: LINDSLEYE LINDSLEY, ERIC

Description:
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
05 3200 890 000 4010 0 000 COACHING CLASSES PERMIT REIMBURSEMENT

Checking Account ID: 5

PO Number: Invoice Number: R276541404 Amount: 225.00
Invoice Date: 10/03/2023 Due Date: 10/20/2023 Status: PP 1099 Amount: 0.00
Check Number: 13555 Check Date: 10/18/2023

Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
	225.00		N	

Vendor ID: GARYLUCHSI LUCHSINGER, GARY

Description:
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
05 3200 150 000 4012 0 000 JR HIGH VBALL OFFICIALS

Checking Account ID: 5

PO Number: Invoice Number: 100223 Amount: 65.00
Invoice Date: 10/02/2023 Due Date: 10/02/2023 Status: PP 1099 Amount: 0.00
Check Number: 13519 Check Date: 10/02/2023

Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
	65.00		N	

Vendor ID: MALCOMPS MALCOM PUBLIC SCHOOLS

Description:
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
05 3200 890 000 4320 0 000 UNIFIED BOWLING ENTRY FEE

Checking Account ID: 5

PO Number: Invoice Number: 103023 Amount: 20.00
Invoice Date: 10/23/2023 Due Date: 10/28/2023 Status: PP 1099 Amount: 0.00
Check Number: 13588 Check Date: 10/30/2023

Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
	20.00		N	

Vendor ID: MERIDIANPS MERIDIAN PUBLIC SCHOOL

Description:
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
05 3200 890 000 4012 0 000 DISTRICT FINAL VOLLEYBALL

Checking Account ID: 5

PO Number: Invoice Number: 103123 Amount: 144.75
Invoice Date: 10/23/2023 Due Date: 11/03/2023 Status: PP 1099 Amount: 0.00
Check Number: 13595 Check Date: 10/31/2023

Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
	144.75		N	

Vendor ID: MILLERJOEL MILLER, JOEL

Description:
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
05 3200 150 000 4011 0 000 VARSITY FOOTBALL OFFICIALS

Checking Account ID: 5

PO Number: Invoice Number: 101823 Amount: 152.00
Invoice Date: 10/16/2023 Due Date: 10/19/2023 Status: PP 1099 Amount: 0.00
Check Number: 13558 Check Date: 10/18/2023

Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
	152.00		N	

Vendor ID: NATLFFAORG NATIONAL FFA ORGANIZATION

Description:
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description
05 3200 610 000 4270 0 000 FFA JACKETS

Checking Account ID: 5

PO Number: Invoice Number: MDS310292 Amount: 660.00
Invoice Date: 10/12/2023 Due Date: 11/12/2023 Status: PP 1099 Amount: 0.00
Check Number: 13587 Check Date: 10/30/2023

Cost Center ID	Detail Amount	1099 Detail Amount	Asset/Asset Tag	In Full
	660.00		N	

Vendor ID: NATLFFAORG NATIONAL FFA ORGANIZATION

Description:
Sequence: 1 Check Type: Check
Chart of Account Number Detail Description

Checking Account ID: 5

PO Number: Invoice Number: MDS310852 Amount: 60.00
Invoice Date: 10/17/2023 Due Date: 11/17/2023 Status: PP 1099 Amount: 0.00
Check Number: 13586 Check Date: 10/30/2023

Invoice Listing - Detail

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4270 0 000	WALL CHART		60.00		N	
Vendor ID: NCA	NCA	PO Number:	Invoice Number: 102423		Amount:	250.00
Description:		Invoice Date: 10/16/2023	Due Date: 11/16/2023	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13568	Check Date: 10/24/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4130 0 000	DANCE/CHEER ENTRY FEE		250.00		N	
Vendor ID: NSAA	NE SCHOOL ACTIVITY ASSOCIATION	PO Number:	Invoice Number: 102523		Amount:	1,278.99
Description:		Invoice Date: 10/23/2023	Due Date: 10/25/2023	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13582	Check Date: 10/25/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4011 0 000	VARSITY FOOTBALL HOSTING STATE GAME		1,278.99		N	
Vendor ID: NSAA	NE SCHOOL ACTIVITY ASSOCIATION	PO Number:	Invoice Number: 103123		Amount:	524.97
Description:		Invoice Date: 10/23/2023	Due Date: 11/03/2023	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13596	Check Date: 10/31/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4012 0 000	DISTRICT FINAL VOLLEYBALL		524.97		N	
Vendor ID: NEMFCA	NEBRASKA EIGHT MAN FOOTBALL COACHES ASSOCIATION	PO Number:	Invoice Number: 101223		Amount:	75.00
Description:		Invoice Date: 10/06/2023	Due Date: 10/19/2023	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13543	Check Date: 10/12/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4011 0 000	8 MAN MEMBERSHIP		75.00		N	
Vendor ID: NEFFAASSOC	NEBRASKA FFA ASSOCIATION	PO Number:	Invoice Number: 2438		Amount:	1,180.00
Description:		Invoice Date: 10/15/2023	Due Date: 11/15/2023	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13563	Check Date: 10/18/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4270 0 000	STATE AND NATIONAL FFA DUES		1,180.00		N	
Vendor ID: NELANDDIST	NEBRASKA LAND DISTRIBUTORS	PO Number:	Invoice Number: 511559		Amount:	288.00
Description:		Invoice Date: 10/02/2023	Due Date: 11/02/2023	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13539	Check Date: 10/12/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4020 0 000	DR PEPPER		288.00		N	
Vendor ID: OFFTHEWALL	OFF THE WALL GRAPHICS & PRINTING	PO Number:	Invoice Number: 102423		Amount:	282.50
Description:		Invoice Date: 10/12/2023	Due Date: 11/12/2023	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13569	Check Date: 10/24/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4120 0 000	STUCO T-SHIRTS		282.50		N	

Vendor ID: OHNEMUSTOD	OHNEMUS, TODD	PO Number:	Invoice Number: 69901	Amount:	109.00
Description:		Invoice Date: 10/20/2023	Due Date: 11/20/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13591	Check Date: 10/30/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 610 000 4400 0 000	BRISKET FOR FBALL TEAM MEAL		109.00		N
					<u>In Full</u>
Vendor ID: PEPSI	PEPSI COLA CO.	PO Number:	Invoice Number: 17769358	Amount:	1,058.64
Description:		Invoice Date: 10/05/2023	Due Date: 11/15/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13536	Check Date: 10/12/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 610 000 4020 0 000	PEPSI PRODUCTS		1,058.64		N
					<u>In Full</u>
Vendor ID: PEPSI	PEPSI COLA CO.	PO Number:	Invoice Number: 98568806	Amount:	563.46
Description:		Invoice Date: 10/12/2023	Due Date: 11/12/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13575	Check Date: 10/24/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 610 000 4020 0 000	PEPSI PRODUCTS		563.46		N
					<u>In Full</u>
Vendor ID: PINNACLEOM	PINNACLE BANK	PO Number:	Invoice Number: 10122023	Amount:	1,092.41
Description:		Invoice Date: 10/12/2023	Due Date: 10/31/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13548	Check Date: 10/12/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 610 000 4120 0 000	HOMEcomings SNACKS		156.32		N
05 3200 610 000 4130 0 000	DANCE MUSIC		250.00		N
05 3200 610 000 4210 0 000	GOOGLE TV		78.09		N
05 3200 610 000 4190 0 000	ONE ACT SUPPLIES		608.00		N
					<u>In Full</u>
Vendor ID: POTTERT	POTTER, THERESA	PO Number:	Invoice Number: R681635708	Amount:	190.00
Description:		Invoice Date: 10/04/2023	Due Date: 11/04/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13553	Check Date: 10/18/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 890 000 4010 0 000	COACHING CLASSES/PERMIT REIMBURSEMENT		190.00		N
					<u>In Full</u>
Vendor ID: RCPITSTOP	RC PIT STOP	PO Number:	Invoice Number: 100423	Amount:	729.00
Description:		Invoice Date: 10/04/2023	Due Date: 11/04/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13531	Check Date: 10/04/2023	
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>
05 3200 610 000 4080 0 000	PIZZA HOMEcoming		95.00		N
05 3200 610 000 4090 0 000	PIZZA HOMEcoming		109.00		N
05 3200 610 000 4060 0 000	PIZZA HOMEcoming		95.00		N
05 3200 610 000 4230 0 000	SUBS FOR CONFERENCES		240.00		N
05 3200 610 000 4050 0 000	PIZZA HOMEcoming		190.00		N
					<u>In Full</u>

Invoice Listing - Detail

Vendor ID: ROOTJON Description: ROOT, JON Sequence: 1 Check Type: Check <u>Chart of Account Number</u> 05 3200 150 000 4011 0 000 <u>Detail Description</u> VARSITY FOOTBALL OFFICIALS	PO Number: Invoice Date: 10/16/2023 Due Date: 10/19/2023 Status: PP 1099 Amount: 0.00 Check Number: 13557 Check Date: 10/18/2023 Invoice Number: 101823 Amount: 152.00 <u>Cost Center ID</u> 152.00 <u>Detail Amount</u> 1099 <u>Detail Amount</u> <u>Asset/Asset Tag</u> N <u>In Full</u>
Vendor ID: SRCGFUND Description: S-RC GENERAL FUND Sequence: 1 Check Type: Check <u>Chart of Account Number</u> 05 3200 610 000 4050 0 000 <u>Detail Description</u> CAPS AND GOWNS	PO Number: Invoice Date: 10/01/2023 Due Date: 11/04/2023 Status: PP 1099 Amount: 0.00 Check Number: 13522 Check Date: 10/04/2023 Invoice Number: 100423 Amount: 801.00 <u>Cost Center ID</u> 801.00 <u>Detail Amount</u> 1099 <u>Detail Amount</u> <u>Asset/Asset Tag</u> N <u>In Full</u>
Vendor ID: SANDERAMY Description: SANDER, AMY Sequence: 1 Check Type: Check <u>Chart of Account Number</u> 05 3200 150 000 4012 0 000 <u>Detail Description</u> JV VOLLEYBALL OFFICIALS	PO Number: Invoice Date: 10/05/2023 Due Date: 10/09/2023 Status: PP 1099 Amount: 0.00 Check Number: 13532 Check Date: 10/09/2023 Invoice Number: 100923 Amount: 140.00 <u>Cost Center ID</u> 140.00 <u>Detail Amount</u> 1099 <u>Detail Amount</u> <u>Asset/Asset Tag</u> N <u>In Full</u>
Vendor ID: SHELBYLUM Description: SHELBY LUMBER CO. Sequence: 1 Check Type: Check <u>Chart of Account Number</u> 05 3200 610 000 4160 0 000 <u>Detail Description</u> PINE, DOWEL	PO Number: Invoice Date: 09/30/2023 Due Date: 10/30/2023 Status: PP 1099 Amount: 0.00 Check Number: 13544 Check Date: 10/12/2023 Invoice Number: 101223 Amount: 299.27 <u>Cost Center ID</u> 299.27 <u>Detail Amount</u> 1099 <u>Detail Amount</u> <u>Asset/Asset Tag</u> N <u>In Full</u>
Vendor ID: SHIRTSAREU Description: SHIRTS ARE US Sequence: 1 Check Type: Check <u>Chart of Account Number</u> 05 3200 610 000 4320 0 000 <u>Detail Description</u> NUMBERS ON SHIRTS	PO Number: Invoice Date: 10/24/2023 Due Date: 11/24/2023 Status: PP 1099 Amount: 0.00 Check Number: 13599 Check Date: 10/31/2023 Invoice Number: 241 Amount: 36.00 <u>Cost Center ID</u> 36.00 <u>Detail Amount</u> 1099 <u>Detail Amount</u> <u>Asset/Asset Tag</u> N <u>In Full</u>
Vendor ID: SIDELINE Description: SIDELINE POWER Sequence: 1 Check Type: Check <u>Chart of Account Number</u> 05 3200 610 000 4010 0 000 <u>Detail Description</u> EDOWN MARKER 12" DIGITS	PO Number: Invoice Date: 09/26/2023 Due Date: 10/26/2023 Status: PP 1099 Amount: 0.00 Check Number: 13540 Check Date: 10/12/2023 Invoice Number: 11165 Amount: 1,295.00 <u>Cost Center ID</u> 1,295.00 <u>Detail Amount</u> 1099 <u>Detail Amount</u> <u>Asset/Asset Tag</u> N <u>In Full</u>
Vendor ID: KEVINSIF Description: SIFFRING, KEVIN Sequence: 1 Check Type: Check <u>Chart of Account Number</u> 05 3200 610 000 4040 0 000 <u>Detail Description</u> YARDLINES WINNER	PO Number: Invoice Date: 10/02/2023 Due Date: 10/08/2023 Status: PP 1099 Amount: 0.00 Check Number: 13524 Check Date: 10/04/2023 Invoice Number: 100423 Amount: 75.00 <u>Cost Center ID</u> 75.00 <u>Detail Amount</u> 1099 <u>Detail Amount</u> <u>Asset/Asset Tag</u> N <u>In Full</u>
Vendor ID: STFRANCIS Description: ST. FRANCIS HIGH SCHOOL Sequence: 1 Check Type: Check Checking Account ID: 5	PO Number: Invoice Date: 10/17/2023 Due Date: 10/31/2023 Status: PP 1099 Amount: 0.00 Check Number: 13573 Check Date: 10/24/2023 Invoice Number: 102423 Amount: 75.00

Invoice Listing - Detail

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4190 0 000	ONE ACT ENTRY FEE		75.00		N	
Vendor ID: SULLIVANT	SULLIVAN, TIMOTHY	PO Number:	Invoice Number: 101823		Amount:	152.00
Description:		Invoice Date: 10/16/2023	Due Date: 10/19/2023	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13560	Check Date: 10/18/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 150 000 4011 0 000	VARSITY FOOTBALL OFFICIALS		152.00		N	
Vendor ID: TROFHOLZD	TROFHOLZ, DANA	PO Number:	Invoice Number: 102523		Amount:	75.00
Description:		Invoice Date: 10/23/2023	Due Date: 10/25/2023	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13578	Check Date: 10/25/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4040 0 000	YARDLINE WINNER		75.00		N	
Vendor ID: TROFHOLZTU	TROFHOLZ, TURNER	PO Number:	Invoice Number: 101823		Amount:	100.00
Description:		Invoice Date: 10/17/2023	Due Date: 10/19/2023	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13556	Check Date: 10/18/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4011 0 000	HOSTING EXTRA NSAA EVENT		100.00		N	
Vendor ID: TROFHOLZTU	TROFHOLZ, TURNER	PO Number:	Invoice Number: 102523		Amount:	75.00
Description:		Invoice Date: 10/20/2023	Due Date: 10/25/2023	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13580	Check Date: 10/25/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4040 0 000	YARDLINE WINNER		75.00		N	
Vendor ID: TROFHOLZTU	TROFHOLZ, TURNER	PO Number:	Invoice Number: 103023		Amount:	100.00
Description:		Invoice Date: 10/24/2023	Due Date: 10/28/2023	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13589	Check Date: 10/30/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4012 0 000	HOSTING DISTRICT FINAL		100.00		N	
Vendor ID: VALENTINO	VALENTINO'S	PO Number:	Invoice Number: 2717		Amount:	425.00
Description:		Invoice Date: 09/29/2023	Due Date: 10/13/2023	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13528	Check Date: 10/04/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4020 0 000	PIZZA		425.00		N	
Vendor ID: VALENTINO	VALENTINO'S	PO Number:	Invoice Number: 2734, 2727		Amount:	323.00
Description:		Invoice Date: 10/10/2023	Due Date: 10/24/2023	Status: PP	1099 Amount: 0.00	
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13537	Check Date: 10/10/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4020 0 000	PIZZA		323.00		N	

Invoice Listing - Detail

Vendor ID: VALENTINO VALENTINO'S Description: Sequence: 1 Check Type: Check <u>Chart of Account Number</u> <u>Detail Description</u> 05 3200 610 000 4020 0 000 PIZZA	PO Number: Invoice Date: 10/19/2023 Due Date: 11/02/2023 Status: PP 1099 Amount: 0.00 Invoice Date: 10/19/2023 Due Date: 11/02/2023 Status: PP 1099 Amount: 0.00 Check Number: 13574 Check Date: 10/24/2023 Cost Center ID <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 289.00 N	Invoice Number: 2753 Amount: 289.00
Vendor ID: VALENTINO VALENTINO'S Description: Sequence: 1 Check Type: Check <u>Chart of Account Number</u> <u>Detail Description</u> 05 3200 610 000 4020 0 000 PIZZA	PO Number: Invoice Date: 10/28/2023 Due Date: 11/13/2023 Status: PP 1099 Amount: 0.00 Invoice Date: 10/28/2023 Due Date: 11/13/2023 Status: PP 1099 Amount: 0.00 Check Number: 13593 Check Date: 10/30/2023 Cost Center ID <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 119.00 N	Invoice Number: 2768 Amount: 119.00
Vendor ID: VOSSSANDY VOSS, SANDY Description: Sequence: 1 Check Type: Check <u>Chart of Account Number</u> <u>Detail Description</u> 05 3200 150 000 4012 0 000 JR HIGH VOLLEYBALL OFFICIALS	PO Number: Invoice Date: 09/28/2023 Due Date: 10/02/2023 Status: PP 1099 Amount: 0.00 Invoice Date: 09/28/2023 Due Date: 10/02/2023 Status: PP 1099 Amount: 0.00 Check Number: 13518 Check Date: 10/02/2023 Cost Center ID <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 65.00 N	Invoice Number: 100223 Amount: 65.00
Vendor ID: WAGNER WAGNER, LYNNETTE Description: Sequence: 1 Check Type: Check <u>Chart of Account Number</u> <u>Detail Description</u> 05 3200 150 000 4012 0 000 VOLLEYBALL DISTRICT FINAL OFFICIALS	PO Number: Invoice Date: 10/23/2023 Due Date: 10/28/2023 Status: PP 1099 Amount: 0.00 Invoice Date: 10/23/2023 Due Date: 10/28/2023 Status: PP 1099 Amount: 0.00 Check Number: 13585 Check Date: 10/27/2023 Cost Center ID <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 88.00 N	Invoice Number: 102723 Amount: 88.00
Vendor ID: WATTSCHRIS WATTS, CHRIS Description: Sequence: 1 Check Type: Check <u>Chart of Account Number</u> <u>Detail Description</u> 05 3200 890 000 4010 0 000 COACHING CLASSES/PERMIT REIMBURSEMENT	PO Number: Invoice Date: 10/04/2023 Due Date: 11/04/2023 Status: PP 1099 Amount: 0.00 Invoice Date: 10/04/2023 Due Date: 11/04/2023 Status: PP 1099 Amount: 0.00 Check Number: 13554 Check Date: 10/18/2023 Cost Center ID <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 190.00 N	Invoice Number: R134056178 Amount: 190.00
Vendor ID: WAUSAPUBLI WAUSA PUBLIC SCHOOLS Description: Sequence: 1 Check Type: Check <u>Chart of Account Number</u> <u>Detail Description</u> 05 3200 890 000 4012 0 000 DISTRICT FINALS FINANCIAL REPORT	PO Number: Invoice Date: 10/30/2023 Due Date: 11/03/2023 Status: PP 1099 Amount: 0.00 Invoice Date: 10/30/2023 Due Date: 11/03/2023 Status: PP 1099 Amount: 0.00 Check Number: 13594 Check Date: 10/31/2023 Cost Center ID <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 202.55 N	Invoice Number: 103123 Amount: 202.55
Vendor ID: WHITMO WHITMORE, KORIE Description: Sequence: 1 Check Type: Check <u>Chart of Account Number</u> <u>Detail Description</u> 05 3200 610 000 4040 0 000 YARD LINES	PO Number: Invoice Date: 10/01/2023 Due Date: 10/08/2023 Status: PP 1099 Amount: 0.00 Invoice Date: 10/01/2023 Due Date: 10/08/2023 Status: PP 1099 Amount: 0.00 Check Number: 13526 Check Date: 10/04/2023 Cost Center ID <u>Detail Amount</u> <u>1099 Detail Amount</u> <u>Asset/Asset Tag</u> <u>In Full</u> 75.00 N	Invoice Number: 100423 Amount: 75.00
Vendor ID: WIETFELD WIETFELD, KAREN Description:	PO Number: Invoice Date: 10/02/2023 Due Date: 10/10/2023 Status: PP 1099 Amount: 170.00	Invoice Number: 100923 Amount: 170.00

Invoice Listing - Detail

Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13534	Check Date: 10/09/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 150 000 4011 0 000	VARSITY VOLLEYBALL OFFICIALS		170.00	170.00	N	
Vendor ID: YORKCOLLEG YORK COLLEGE			PO Number:	Invoice Number: 102423	Amount:	80.00
Description:			Invoice Date: 10/23/2023	Due Date: 11/03/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13570	Check Date: 10/24/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4190 0 000	YORK UNIVERSITY SMALL HIGH SCHOOL ONE AC		80.00		N	
Vendor ID: YORKKHS YORK PUBLIC SCHOOLS			PO Number:	Invoice Number: 102423	Amount:	150.00
Description:			Invoice Date: 10/23/2023	Due Date: 11/10/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13571	Check Date: 10/24/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4190 0 000	YORK K-DUB PLAY PRODUCTION CONTEST		150.00		N	
Vendor ID: YORKKHS YORK PUBLIC SCHOOLS			PO Number:	Invoice Number: 103023	Amount:	100.00
Description:			Invoice Date: 10/26/2023	Due Date: 10/30/2023	Status: PP	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 5	Check Number: 13590	Check Date: 10/30/2023		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 890 000 4017 0 000	JR HIGH WRESTLING ENTRY FEE		100.00		N	

Batch 1099 Total:	568.00	Batch Total:	29,247.21
Report 1099 Total:	568.00	Report Total:	29,247.21

<u>Chart of Account Number</u>	<u>Reference Number</u>	<u>Journal</u>	<u>Entry Date</u>	<u>Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
Fund: 05	ACTIVITIES FUND					
05 101		CR	10/02/2023	10/02/2023 Receipts	5,363.90	0.00
05 101		CD	10/02/2023	AP Prepaid Check Total	0.00	390.00
05 101		CD	10/04/2023	AP Prepaid Check Total	0.00	5,318.61
05 101		CD	10/09/2023	AP Prepaid Check Total	0.00	620.00
05 101		CD	10/10/2023	AP Prepaid Check Total	0.00	323.00
05 101		CD	10/12/2023	AP Prepaid Check Total	0.00	5,835.71
05 101		CD	10/18/2023	AP Prepaid Check Total	0.00	6,941.90
05 101		CR	10/18/2023	10/18/2023 Receipts	3,337.75	0.00
05 101		CD	10/19/2023	AP Prepaid Check Total	0.00	152.00
05 101		CR	10/20/2023	10/20/2023 Receipts	10,642.00	0.00
05 101		CD	10/24/2023	AP Prepaid Check Total	0.00	3,482.49
05 101		CD	10/25/2023	AP Prepaid Check Total	0.00	2,239.59
05 101		CR	10/25/2023	10/25/2023 Receipts	8,769.63	0.00
05 101		CD	10/27/2023	AP Prepaid Check Total	0.00	176.00
05 101		CD	10/30/2023	AP Prepaid Check Total	0.00	1,218.00
05 101		CR	10/30/2023	10/30/2023 Receipts	273.46	0.00
05 101		CD	10/31/2023	AP Prepaid Check Total	0.00	2,549.91
05 1510 4170	6349	CR	10/30/2023	INTEREST	0.00	273.46
05 1710 4011	6323	CR	10/02/2023	HOMECOMING GAME	0.00	2,048.65
05 1710 4011	6348	CR	10/25/2023	VARSITY FBALL VS ELMWOOD MURDOCK	0.00	3,237.00
05 1710 4012	6326	CR	10/02/2023	VARSITY/JR HIGH VBALL	0.00	619.00
05 1710 4012	6334	CR	10/18/2023	TRIANGULAR SRC, MERIDIAN, OSCEOLA	0.00	406.00
05 1710 4012	6333	CR	10/18/2023	TRIANGULAR SRC, SCOTUS, ST FRANCIS	0.00	108.00
05 1710 4012	6328	CR	10/18/2023	VARSITY VBALL VS MCCOOL JCT.	0.00	396.00
05 1790 4010	6345	CR	10/25/2023	DOUBLE DUTCH DAIRY CK FOR KAYLEI PERRY	0.00	350.00
05 1790 4020	6325	CR	10/02/2023	VBALL VS WILBER CLATONIA	0.00	881.75
05 1790 4020	6324	CR	10/02/2023	HOMECOMING	0.00	1,814.50
05 1790 4020	6336	CR	10/18/2023	TRIANGULAR SRC, MERIDIAN, OSCEOLA	0.00	782.00
05 1790 4020	6332	CR	10/18/2023	TRIANGULAR SRC, SCOTUS, ST FRANCIS	0.00	301.00
05 1790 4020	6331	CR	10/18/2023	JR HIG VBALL VS OSCEOLA	0.00	156.50
05 1790 4020	6330	CR	10/18/2023	JR HIGH VBALL VS EAST BUTLER	0.00	150.00
05 1790 4020	6329	CR	10/18/2023	VARSITY VBALL VS MCCOOL JUNCTION	0.00	812.25
05 1790 4020	6347	CR	10/25/2023	VARSITY FBALL VS ELMWOOD	0.00	1,703.75
05 1790 4020	6341	CR	10/25/2023	CASE OF POP FOR TEACHERS LAUNGE	0.00	70.50
05 1790 4070	6342	CR	10/25/2023	READING FOR EDUCATION	0.00	528.38
05 1790 4090	6338	CR	10/25/2023	CLASS DUES	0.00	123.00
05 1790 4100	6337	CR	10/25/2023	YEARBOOK SALES	0.00	395.00
05 1790 4110	6343	CR	10/25/2023	MUSIC BOOK	0.00	13.00
05 1790 4120	6340	CR	10/25/2023	STUCO SHIRTS	0.00	290.00
05 1790 4270	6346	CR	10/20/2023	FRUIT SALES	0.00	10,642.00
05 1790 4270	6339	CR	10/25/2023	FFA CONVENTION TICKETS, FFA DUES	0.00	1,491.00
05 1790 4280	6335	CR	10/18/2023	GRIND 10/06/23	0.00	226.00

<u>Chart of Account Number</u>	<u>Reference Number</u>	<u>Journal</u>	<u>Entry Date</u>	<u>Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
05 1790 4280	6344	CR	10/25/2023	PITT HOPKINS SHIRTS	0.00	568.00
05 3200 150 000 4011 0 000		CD	10/09/2023	VARSITY VOLLEYBALL OFFICIALS	170.00	0.00
05 3200 150 000 4011 0 000		CD	10/18/2023	VARSITY FOOTBALL OFFICIALS	152.00	0.00
05 3200 150 000 4011 0 000		CD	10/18/2023	VARSITY FOOTBALL OFFICIALS	152.00	0.00
05 3200 150 000 4011 0 000		CD	10/18/2023	VARSITY FOOTBALL OFFICIALS	152.00	0.00
05 3200 150 000 4011 0 000		CD	10/18/2023	VARSITY FOOTBALL OFFICIALS	152.00	0.00
05 3200 150 000 4011 0 000		CD	10/19/2023	VARSITY FOOTBALL OFFICIALS	152.00	0.00
05 3200 150 000 4012 0 000		CD	10/02/2023	JR HIGH VBALL OFFICIALS	65.00	0.00
05 3200 150 000 4012 0 000		CD	10/02/2023	JV/VARSITY VBALL OFFICIALS	130.00	0.00
05 3200 150 000 4012 0 000		CD	10/02/2023	JV/VARSITY VBALL OFFICIALS	130.00	0.00
05 3200 150 000 4012 0 000		CD	10/02/2023	JR HIGH VOLLEYBALL OFFICIALS	65.00	0.00
05 3200 150 000 4012 0 000		CD	10/09/2023	VARSITY VOLLEYBALL OFFICIALS	170.00	0.00
05 3200 150 000 4012 0 000		CD	10/09/2023	JV VOLLEYBALL OFFICIALS	140.00	0.00
05 3200 150 000 4012 0 000		CD	10/09/2023	JV VOLLEYBALL OFFICIALS	140.00	0.00
05 3200 150 000 4012 0 000		CD	10/27/2023	VOLLEYBALL DISTRICT FINAL OFFICIALS	88.00	0.00
05 3200 150 000 4012 0 000		CD	10/27/2023	VOLLEYBALL DISTRICT FINAL OFFICIALS	88.00	0.00
05 3200 580 000 4270 0 000		CD	10/18/2023	LOUISVILLE AND INDIANAPOLIS TOUR	760.00	0.00
05 3200 610 000 4010 0 000		CD	10/04/2023	SHOULDER PADS	2,160.00	0.00
05 3200 610 000 4010 0 000		CD	10/12/2023	EDOWN MARKER 12" DIGITS	1,295.00	0.00
05 3200 610 000 4010 0 000		CD	10/18/2023	TRACK AND FIELD WARMUPS	2,756.00	0.00
05 3200 610 000 4010 0 000		CD	10/25/2023	CHECK ORDER	211.03	0.00
05 3200 610 000 4011 0 000		CD	10/18/2023	SENIOR FLOWERS	75.75	0.00
05 3200 610 000 4013 0 000		CD	10/12/2023	GOLF BALLS	20.00	0.00
05 3200 610 000 4013 0 000		CD	10/18/2023	EMBROIDERY ON POLOS	32.00	0.00
05 3200 610 000 4020 0 000		CD	10/04/2023	PIZZA	425.00	0.00
05 3200 610 000 4020 0 000		CD	10/04/2023	HOT DOGS, BUNS AND CANDY	276.80	0.00
05 3200 610 000 4020 0 000		CD	10/10/2023	PIZZA	323.00	0.00
05 3200 610 000 4020 0 000		CD	10/12/2023	PEPSI PRODUCTS	1,058.64	0.00
05 3200 610 000 4020 0 000		CD	10/12/2023	CANDY, TORTILLA CHIPS, POPCORN OIL	527.55	0.00
05 3200 610 000 4020 0 000		CD	10/12/2023	DR PEPPER	288.00	0.00
05 3200 610 000 4020 0 000		CD	10/12/2023	POPCORN	29.59	0.00
05 3200 610 000 4020 0 000		CD	10/24/2023	PEPSI PRODUCTS	563.46	0.00
05 3200 610 000 4020 0 000		CD	10/24/2023	PIZZA	289.00	0.00
05 3200 610 000 4020 0 000		CD	10/24/2023	CANDY FOR CONCESSION	30.00	0.00
05 3200 610 000 4020 0 000		CD	10/30/2023	PIZZA	119.00	0.00
05 3200 610 000 4020 0 000		CD	10/31/2023	CANDY, BUNS	862.84	0.00
05 3200 610 000 4040 0 000		CD	10/04/2023	YARDLINES WINNER	75.00	0.00
05 3200 610 000 4040 0 000		CD	10/04/2023	YARDLINES	75.00	0.00
05 3200 610 000 4040 0 000		CD	10/04/2023	YARD LINES	75.00	0.00
05 3200 610 000 4040 0 000		CD	10/04/2023	YARD LINES	75.00	0.00
05 3200 610 000 4040 0 000		CD	10/25/2023	YARDLINE WINNER	75.00	0.00
05 3200 610 000 4040 0 000		CD	10/25/2023	YARD LINE WINNER	75.00	0.00

<u>Chart of Account Number</u>	<u>Reference Number</u>	<u>Journal</u>	<u>Entry Date</u>	<u>Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
05 3200 610 000 4040 0 000		CD	10/25/2023	YARDLINE WINNER	75.00	0.00
05 3200 610 000 4050 0 000		CD	10/04/2023	CAPS AND GOWNS	801.00	0.00
05 3200 610 000 4050 0 000		CD	10/04/2023	PIZZA HOMECOMING	190.00	0.00
05 3200 610 000 4060 0 000		CD	10/04/2023	PIZZA HOMECOMING	95.00	0.00
05 3200 610 000 4080 0 000		CD	10/04/2023	PIZZA HOMECOMING	95.00	0.00
05 3200 610 000 4090 0 000		CD	10/04/2023	PIZZA HOMECOMING	109.00	0.00
05 3200 610 000 4120 0 000		CD	10/12/2023	SUPPLIES FOR HOMECOMING	79.54	0.00
05 3200 610 000 4120 0 000		CD	10/12/2023	WINDOW MARKERS AND PINK BRACELETS	109.64	0.00
05 3200 610 000 4120 0 000		CD	10/12/2023	HOMECOMING SNACKS	156.32	0.00
05 3200 610 000 4120 0 000		CD	10/24/2023	STUCO T-SHIRTS	282.50	0.00
05 3200 610 000 4130 0 000		CD	10/12/2023	DANCE MUSIC	250.00	0.00
05 3200 610 000 4160 0 000		CD	10/12/2023	PINE, DOWEL	299.27	0.00
05 3200 610 000 4190 0 000		CD	10/12/2023	ONE ACT SUPPLIES	608.00	0.00
05 3200 610 000 4190 0 000		CD	10/24/2023	1 YEAR SUBSCRIPTION FOR SPEECH	200.00	0.00
05 3200 610 000 4190 0 000		CD	10/31/2023	ONE ACT SUPPLIES	103.80	0.00
05 3200 610 000 4200 0 000		CD	10/12/2023	LAP TOP REPAIRS	337.00	0.00
05 3200 610 000 4200 0 000		CD	10/18/2023	LENOVO SCREENS, SCREEN REPAIR KIT	500.15	0.00
05 3200 610 000 4200 0 000		CD	10/31/2023	LAP TOP REPAIR	437.00	0.00
05 3200 610 000 4200 0 000		CD	10/31/2023	LAP TOP REPAIR	158.00	0.00
05 3200 610 000 4210 0 000		CD	10/12/2023	GOOGLE TV	78.09	0.00
05 3200 610 000 4230 0 000		CD	10/04/2023	SUBS FOR CONFERENCES	240.00	0.00
05 3200 610 000 4270 0 000		CD	10/12/2023	BREAKFAST ITEMS	61.07	0.00
05 3200 610 000 4270 0 000		CD	10/30/2023	FFA JACKETS	660.00	0.00
05 3200 610 000 4270 0 000		CD	10/30/2023	WALL CHART	60.00	0.00
05 3200 610 000 4310 0 000		CD	10/04/2023	CONDIMENTS FOR TAILGATE MEAL	553.42	0.00
05 3200 610 000 4320 0 000		CD	10/31/2023	NUMBERS ON SHIRTS	36.00	0.00
05 3200 610 000 4400 0 000		CD	10/12/2023	BLACK PULLOVERS	373.00	0.00
05 3200 610 000 4400 0 000		CD	10/30/2023	BRISKET FOR FBALL TEAM MEAL	109.00	0.00
05 3200 610 000 4430 0 000		CD	10/24/2023	BASKETBALL SHIRTS	654.85	0.00
05 3200 610 000 4440 0 000		CD	10/24/2023	BASKETBALL SHIRTS	757.68	0.00
05 3200 890 000 4010 0 000		CD	10/12/2023	REIMBURSEMENT FOR CERTIFICATION	190.00	0.00
05 3200 890 000 4010 0 000		CD	10/18/2023	COACHING CLASSES PERMIT REIMBURSEMENT	225.00	0.00
05 3200 890 000 4010 0 000		CD	10/18/2023	COACHING CLASSES/PERMIT REIMBURSEMENT	190.00	0.00
05 3200 890 000 4010 0 000		CD	10/18/2023	COACHING CLASSES/PERMIT REIMBURSEMENT	190.00	0.00
05 3200 890 000 4010 0 000		CD	10/30/2023	MEMBERSHIP	50.00	0.00
05 3200 890 000 4011 0 000		CD	10/12/2023	8 MAN MEMBERSHIP	75.00	0.00
05 3200 890 000 4011 0 000		CD	10/18/2023	HOSTING EXTRA NSAA EVENT	100.00	0.00
05 3200 890 000 4011 0 000		CD	10/25/2023	VARSITY FOOTBALL HOSTING STATE GAME	1,278.99	0.00
05 3200 890 000 4011 0 000		CD	10/25/2023	VARSITY FOOTBALL HOSTING GAME	524.57	0.00
05 3200 890 000 4012 0 000		CD	10/30/2023	HOSTING DISTRICT FINAL	100.00	0.00
05 3200 890 000 4012 0 000		CD	10/31/2023	DISTRICT FINALS FINANCIAL REPORT	202.55	0.00
05 3200 890 000 4012 0 000		CD	10/31/2023	DISTRICT FINAL VOLLEYBALL	524.97	0.00
05 3200 890 000 4012 0 000		CD	10/31/2023	DISTRICT FINAL VOLLEYBALL	144.75	0.00

<u>Chart of Account Number</u>	<u>Reference Number</u>	<u>Journal</u>	<u>Entry Date</u>	<u>Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
05 3200 890 000 4017 0 000		CD	10/30/2023	JR HIGH WRESTLING ENTRY FEE	100.00	0.00
05 3200 890 000 4017 0 000		CD	10/31/2023	JR HIGH WRESTLING ENTRY FEE	80.00	0.00
05 3200 890 000 4130 0 000		CD	10/24/2023	DANCE/CHEER ENTRY FEE	250.00	0.00
05 3200 890 000 4170 0 000		CD	10/04/2023	INTEREST	8.39	0.00
05 3200 890 000 4190 0 000		CD	10/24/2023	FAIRBURY ONE-ACT FESTIVAL	150.00	0.00
05 3200 890 000 4190 0 000		CD	10/24/2023	ONE ACT ENTRY FEE	75.00	0.00
05 3200 890 000 4190 0 000		CD	10/24/2023	YORK UNIVERSITY SMALL HIGH SCHOOL ONE AC	80.00	0.00
05 3200 890 000 4190 0 000		CD	10/24/2023	YORK K-DUB PLAY PRODUCTION CONTEST	150.00	0.00
05 3200 890 000 4240 0 000		CD	10/04/2023	CUNE QUIZ BOWL	65.00	0.00
05 3200 890 000 4270 0 000		CD	10/18/2023	STATE AND NATIONAL FFA DUES	1,180.00	0.00
05 3200 890 000 4270 0 000		CD	10/18/2023	AET SUBSCRIPTION	325.00	0.00
05 3200 890 000 4320 0 000		CD	10/30/2023	UNIFIED BOWLING ENTRY FEE	20.00	0.00
Fund Total: 05					57,633.95	57,633.95

Proof Totals:

<u>Journal Code Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
Cash Disbursements Journal	29,247.21	29,247.21
Cash Receipts Journal	28,386.74	28,386.74
Grand Totals:	57,633.95	57,633.95

<u>Chart of Account Number</u>	<u>Reference Number</u>	<u>Journal</u>	<u>Entry Date</u>	<u>Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
					57,633.95	57,633.95

Proof Totals:

<u>Journal</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
Cash Disbursements Journal	29,247.21	29,247.21
Cash Receipts Journal	28,386.74	28,386.74
Grand Totals:	57,633.95	57,633.95

<u>Fund</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
05 ACTIVITIES FUND	57,633.95	57,633.95
Grand Totals:	57,633.95	57,633.95

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
Fund: 05 ACTIVITIES FUND				
<u>Current Assets</u>				
05 101	CASH/ACTIVITY FUND	189,935.42	(860.47)	189,074.95
	Current Assets Subtotal:	189,935.42	(860.47)	189,074.95
Total Assets and Deferred Outflows of Resources:		189,935.42	(860.47)	189,074.95

Fund Balance

05 704 0414	FUND BALANCE/ART CLASS	22.92	0.00	22.92
05 704 0434	FUND BALANCE/CD	299.00	0.00	299.00
05 704 4010	FUND BALANCE - ATHLETICS	8,993.01	(5,306.96)	3,686.05
05 704 4019	FUND BALANCE - BOYS GOLF	1,015.00	0.00	1,015.00
05 704 4020	FUND BALANCE - CONCESSION	2,122.23	1,879.37	4,001.60
05 704 4030	FUND BALANCE - NHS	1,943.17	0.00	1,943.17
05 704 4040	FUND BALANCE - SRC CLUB	6,474.73	(525.00)	5,949.73
05 704 4050	FUND BALANCE - CLASS OF 2023	2,004.54	(991.00)	1,013.54
05 704 4060	FUND BALANCE - CLASS OF 2025	2,908.74	(95.00)	2,813.74
05 704 4070	FUND BALANCE - JUST FOR KIDS	3,006.74	528.38	3,535.12
05 704 4080	FUND BALANCE - CLASS OF 2024	3,319.44	(95.00)	3,224.44
05 704 4090	FUND BALANCE - CLASS OF 2022	2,020.90	14.00	2,034.90
05 704 4100	FUND BALANCE - YEARBOOK	3,379.16	395.00	3,774.16
05 704 4110	FUND BALANCE - MUSIC	1,194.77	13.00	1,207.77
05 704 4120	FUND BALANCE - STUDENT COUNCIL	3,482.28	(338.00)	3,144.28
05 704 4130	FUND BALANCE - DANCE TEAM	(320.00)	(500.00)	(820.00)
05 704 4140	FUND BALANCE -MEMORIALS	5,830.28	0.00	5,830.28
05 704 4150	FUND BALANCE - DRUG & ALCHOL PREVENTION	2,496.52	0.00	2,496.52
05 704 4160	FUND BALANCE - SHOP	17,486.33	(299.27)	17,187.06
05 704 4170	FUND BALANCE - INTEREST	2,510.99	265.07	2,776.06
05 704 4180	FUND BALANCE - BOOK IT	1,071.13	0.00	1,071.13
05 704 4190	FUND BALANCE/SPEECH AND DRAMA	769.17	(1,366.80)	(597.63)
05 704 4200	FUND BALANCE - LAP TOP LEASE FEE	28,155.13	(1,432.15)	26,722.98
05 704 4210	FUND BALANCE - WELLNESS CENTER	16,944.19	(78.09)	16,866.10
05 704 4220	FUND BALANCE - FBLA	10,265.06	0.00	10,265.06
05 704 4230	FUND BALANCE - STAFF DEVELOPMENT	(1,665.50)	(240.00)	(1,905.50)
05 704 4240	FUND BALANCE - QUIZ BOWL	20.00	(65.00)	(45.00)
05 704 4250	FUND BALANCE - ALUMNI	1,141.01	0.00	1,141.01
05 704 4260	FUND BALANCE - VIDEO BOARD	8,228.37	0.00	8,228.37
05 704 4270	FUND BALANCE - FFA	17,704.61	9,086.93	26,791.54
05 704 4280	FUND BALANCE - CIRCLE OF FRIENDS	1,983.69	794.00	2,777.69
05 704 4290	FUND BALANCE - STUDENT FEES	4,150.00	0.00	4,150.00
05 704 4300	FUND BALANCE - FACILITY RENTAL	2,490.00	0.00	2,490.00
05 704 4310	FUND BALANCE - SUPERINTENDENT	4,332.60	(553.42)	3,779.18
05 704 4320	FUND BALANCE - UNIFIED BOWLING	1,209.96	(56.00)	1,153.96
05 704 4330	FUND BALANCE - 6-12 SPRING PLAY	1,804.02	0.00	1,804.02
05 704 4331	FUND BALANCE - STUDENT OF THE MONTH	1,275.72	0.00	1,275.72

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
05 704 4332	FUND BALANCE FACILITY RENTAL	325.00	0.00	325.00
05 704 4333	FUND BALANCE - YADA	1,311.32	0.00	1,311.32
05 704 4400	FUND BALANCE - FOOTBALL OTHER	1,217.70	(482.00)	735.70
05 704 4410	FUND BALANCE - VOLLEYBALL OTHER	7,414.55	0.00	7,414.55
05 704 4420	FUND BALANCE - WRESTLING OTHER	1,521.20	0.00	1,521.20
05 704 4430	FUND BALANCE - BOYS BB OTHER	2,924.97	(654.85)	2,270.12
05 704 4440	FUND BALANCE - GIRLS BB OTHER	4,246.24	(757.68)	3,488.56
05 704 4450	FUND BALANCE - DANCE OTHER	904.53	0.00	904.53
	Fund Balance Subtotal:	189,935.42	(860.47)	189,074.95
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		189,935.42	(860.47)	189,074.95

**SHELBY-RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
DEPRECIATION FUND
October 31, 2023**

Beginning Balance: \$ 310,220.14

RECEIPTS:

Interest	\$	744.54
Interest from COD	\$	565.48

<u>Total Receipts:</u>	\$	<u>1,310.02</u>
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DISBURSEMENTS:

1044 Electronic Engineering	\$	4,767.40
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<u>Total Disbursements:</u>	\$	4,767.40
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Ending Balance:	\$	<u>306,762.76</u>
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Certificate of Deposit	\$	172,000.00
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Total Depreciation and Certificate of Deposit	\$	<u>478,762.76</u>
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**SHELBY-RISING CITY PUBLIC SCHOOLS
FINANCIAL REPORT
NUTRITION FUND**

Beginning Balance 10/01/23

\$ 69,941.50

RECEIPTS:

	AMOUNT
Family Receipts	\$ 9,478.74
Family Online Payments	\$ 1,922.00
State of NE Payment	\$ 19,777.15
Interest	\$ 88.40

Total Receipts

\$ 31,266.29

DISBURSEMENTS:

Name:	Ck No.	AMOUNT
US Foods	3198	\$ 8,799.68
CASH-WA Distributing	3199	\$ 8,808.70
Bimbo Bakeries	3200	\$ 707.25
Hiland Dairy	3201	\$ 2,398.98
Daniel's Produce	3202	\$ 120.00
Wolff Farm Produce	3203	\$ 374.00
Cubby's	3204	\$ 2.25
HyVee	3205	\$ 96.36
SRC General Fund	3206	\$ 8,112.48
Magic Wrighter	6020	\$ 34.95

Total Disbursements:

\$ 29,454.65

Ending Balance 10/31/23

\$ 71,753.14

SHELBY-RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
ACTIVITY FUND

Balance: 10/01/23 \$ 190,110.06

RECEIPTS:

Total Receipts \$ 28,386.74

Total Receipts: \$ 28,386.74

DISBURSEMENTS:

Total Disbursements \$ 29,247.21

Total Disbursements: \$ 29,247.21

Balance: 10/31/23 \$ 189,249.59

Balance of Account:	\$ 189,249.59
Certificate of Deposit at Pinnacle Bank	\$ 38,000.00
Total in Activity Fund Checking	\$ 151,249.59

SUMMARY SHEET

October 31, 2023

Account Name:	Amount	Amount to CD
General Fund	\$ 1,880,787.68	
General Fund Savings	\$ 9,035.76	
Lunch Fund	\$ 71,753.14	
Petty Cash	\$ 11,779.58	
Building	\$ 62,926.05	
Depreciation	\$ 306,762.76	\$ 172,000.00
Employment Benefit	\$ 28,186.74	
Bond	\$ 1,011,313.13	
Activity Fund	\$ 151,249.59	
<u>Total of Accounts</u>	<u>\$ 3,533,794.43</u>	<u>\$ 172,000.00</u>
		<u>\$ 3,705,794.43</u>

SHELBY -RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
GENERAL FUND

Balance: 10/1/23 \$ 2,015,124.43

RECEIPTS:

Polk Co. Treas. - motor	\$ 13,504.45
Polk Co. Treas. - Levied	\$ 198,057.46
Polk Co. Treas. - Interest	\$ 1,004.11
Polk Co. Treas. -Fines & Lisc.	\$ 604.33
Polk Co. Treas. ProRata	\$ 793.39
Activity Fund -Graduation Caps and Gowns	\$ 801.00
Butler Co. Treas. - Motor	\$ 8,755.73
Butler Co. Treas. - Levied	\$ 129,366.20
Butler Co. Treas. - Interest	\$ 1,413.22
Butler Co. Treas. - ProRata	\$ 632.29
Butler Co. Treas. - Fines & Lisc.	\$ 391.74
Savings - Interest	\$ 7.18
Village of Shelby - Library Expenses	\$ 337.50
PreSchool - Tuition	\$ 484.50
Petty Cash - Interest	\$ 10.42
Village of Shelby - Repair to door	\$ 200.00
State of NE - State Aid	\$ 116,151.00
State of NE - High Ability	\$ 2,342.00
Bank - Interest	\$ 4,466.52
SRC Lunch Fund- Salaries	\$ 8,112.48

Total Receipts: \$ 487,435.52

DISBURSEMENTS:

Payroll	\$ 489,207.09
Invoices	\$ 132,565.18

Total Disbursements: \$ 621,772.27

Balance: 10/31/23 \$1,880,787.68

Savings Account \$ 9,035.76

Total General Fund Assets 10/31/23 \$1,889,823.44

10/31/2023

Members

1. Aiden Z.
2. Aubrey S.
3. Alexis W.
4. Hayden R.
5. Ava L.
6. Kaylei P.
7. Jessica B.
8. Kreyten Z.
9. Nevaeh M

What is going well?

- 4th period snacks
- Different times of the day to celebrate students
 - 15 minutes break from class
 - Free Yogurts
 - Husky Bucks
 - Point System
- PAW drawings
 - Celebrate these with items listed above
- Staff rewarding good

What are we looking to explore to make our district better?

- Parking lot ethics
- Looking for ways to get students to games
 - Fan bus

10/03/2023

Members

10. Aiden Z.
11. Aubrey S.
12. Alexis W.
13. Hayden R.
14. Ava L.
15. Kaylei P.
16. Jessica B.
17. Kreyten Z.
18. Nevaeh M.

What is going well?

- Seems like things are going well

- Drama seems low
- Schedule is approved (quick)
- No passing period is going well
 - Seems like teachers are not stressed about it and start when they are ready
 - Lenient when students are a little late
- Advisory at the end of the day is good
 - Missing on study hall but not class
 - Miss hanging with Advisory
 - Missing the extra study before afternoon classes
- 8:10 start is going well
 - Feel more energized
 - Classes ending at 3:04 with classes seem to be able to relax before the end of the day

What are we looking to explore to make our district better?

- Heat in the school
 - Locker rooms seem very cool (possibly JH)
- Vaping
 - Curbing a bit it seems like it compared to last year.
- Teachers
 - Listen to students when it comes to learning
 - Adjust to students needs (not always but would help with flow of class)
- Respect
 - How do we make our classmates respect each other every day?
- Lunch Room
 - No one likes:
 - Goulash (mixed opinions)
 - Grilled Chicken Sandwich (no flavor) (mixed opinions)
 - Tetrazzini (75% agree)
 - Cheese items need some type of meat with it
 - Items to add:
 - Loaded baked potato
 - Salad bar ideas
 - Make your own salad. Croutons. Italian Dressing
 - Vegetarian Options
 - Make table taller
 - Salt
 - Enchiladas (give it a try)
 - Quesadillas (actual one)
 - New items each month
 - Lasagna

Activity Director Report: November 2023

1. Varsity Football finished the season 8-2 and was able to get to the round of 16 before being eliminated by EMF.
2. Varsity Volleyball finished 17-15 on the season and was eliminated in the sub-district final.
3. Winter Sport Practices are underway.
 - a. Participants
 - i. Boys Basketball - 13
 - ii. Girls Basketball – 10
 - iii. Girls Wrestling - 9
 - iv. Boys Wrestling - 20
 - v. Unified Bowling – 9
 - vi. One Act – 29
 - vii. Speech – anticipating 35
 - viii. Jr. High Wrestling – 5
 - ix. Jr. High Boys Basketball – 12
 - x. Jr. High Girls Basketball – 15
4. District One Act will be at Nebraska City Lourdes on Nov. 28
5. District Boys Wrestling will be at SRC on Feb. 9 and 10
6. Sub-District Girls Wrestling will be at Crete on Feb. 3
 - a. District Girls Wrestling will be at Aurora on Feb. 9
7. Unified Bowling Districts will be in Lincoln at Sun Valley Lanes on Nov. 27
8. Districts for Basketball have not been released.

Elementary Administrator Report

→ National Honor Society students are now helping with WIN Time!!

- ◆ One student is assigned for most classrooms (some classrooms have two)
- ◆ This means two per grade level
- ◆ Students spend two days a week with the teacher (no WIN on Friday)

→ Testing Schedules for December are set!

- ◆ Acadience Testing will take place Monday December 11th
- ◆ MAP Testing will start the week of December 4th

→ Contracted Worker - Working with (and for) our Teachers

◆ Licensed Mental Health Practitioner Lynne (our LMHP)

- Works with several students throughout the day (must be teacher referred or on an emergency need)
- Creates “as needed” professional development for our staff

◆ School Psychologist Calvin Frey

- Completes all testing for any student throughout the district (to include an private schools (which there have been two so far this year)

◆ Physical Therapist Jessica Brugman

- Trains staff on the lift, eating protocols, and how to help students with gross motor skills
- Helps families with insurance when it comes to getting new wheelchairs or mobility devices

◆ Occupational Therapy with Harley Riley

- She has built sensory diets and is working on a sensory schedule for students with OT in their IEP.
- Harley also supports all other students on an “as needed” basis as she is in our building one full day each week.

◆ Early Education Wendy Wolfe

- Special Education teacher for birth-preschool aged students

→ New happenings on the playground

- ◆ Preschool drainage update
- ◆ Music Wall



→ **TRIAD Work**

- ◆ Last week Justin DeWitt from Cross County and Heather Bebout from Schuyler were in the building as part of my TRIAD helping me look at data in a new way.
- ◆ The problem statement that I reviewed with them was: K-5 girls who receive pull-out intervention are growing at a slower rate than their boy counterparts.
- ◆ We looked at qualitative and quantitative data (data that is numbers and data that is not numbers)
- ◆ The problem of practice is that our MTSS did not provide accountability for all teachers in Tier 1 and Tier 2 interventions.
- ◆ They walked with me into special education classrooms, our Title I classroom, and 2 core classrooms - we then spent quite a bit of time going over what we saw as they gave me ideas of how else to approach my problem of practice.

→ **Nebraska Continuous Improvement**

- ◆ The Continuous Improvement Group met and solidified the three schoolwide goals that will be used for this CIP cycle.
- ◆ All teachers met and worked to narrow our focus on the S-RC Marzano Snapshot that will be used for our evaluation tool and our Instructional Model

November 13, 2023

Shelby-Rising City Schools

6-12 Board Report for BOE Meeting

November 13, 2023 @ 7:00 pm

- 1) Enrollment as of October 9, 2023
 - a) 12th - 33 students
 - b) 11th - 19 students
 - c) 10th - 34 students
 - d) 9th - 36 students
 - i) Total high school students - 122
 - e) 8th - 26 students
 - f) 7th - 28 students
 - g) 6th - 32 students
 - i) Total middle school students - 86
- 2) October Activities Recap
 - a) Student of the Month Recognition Rally (Nov 7)
 - i) MS - Dylan De La Rosa Armas, Clay Schueth, Aleigha Escobar Schaefer
 - ii) HS - Mayte Hernandez Solis, Adan Del Angel Cruz, Allison Albracht, Alexandra Larmon
 - b) Staff Member recognition will be done at the November staff meeting
 - c) Veteran's Day Program recently held (Nov 11)
 - i) Very well run program, and I want to personally thank all the students for their attentive and respectful behavior as well as a special thank you to the ms/hs band and choir on their playing/singing! Many compliments from those leaving the program that day!
 - d) Conclusion of fall sports activities
 - i) Congrats to all coaches and players on successful seasons
 - ii) One Act season just getting underway
 - iii) Congrats to National FFA attendees
 - e) Winter sports season is underway with JH girls basketball practice and JH wrestling. Varsity sports season will be starting November 13.
- 3) Tardies and absences continue to be tracked and monitored. If we look at a totality of periods for the months of (Aug, Sep, Oct) here is the following breakdown:
 - a) 52 days x 9 periods x 208 students = 97,344 periods
 - b) 284 tardies
 - c) $284/97,344 = 0.3\%$ times our students are tardy

- i) We are looking to identify which students are regularly tardy and find ways to help encourage them to do a better job at getting to school on time and to classes on time
 - d) Absences we have had to send out letters and I have had berries meetings with students
- 4) PRE ACT will be held Tuesday November 14th beginning around 8:30 am
- 5) Classroom Walkthroughs and Evaluations
 - a) Currently have nine evaluations complete, and eight more scheduled for the month of November

October 11, 2023

Shelby-Rising City Schools

6-12 Board Report for BOE Meeting

October 11, 2023 @ 7:00 pm

- 6) Enrollment as of October 9, 2023
 - a) 12th - 33 students (minus 1 from September report)
 - b) 11th - 20 students (minus 1 from September report))
 - c) 10th - 33 students (plus 1 from September report)
 - d) 9th - 36 students (minus 1 from September report)
 - i) Total high school students - 122 (minus 2 from September report)
 - e) 8th - 24 students
 - f) 7th - 28 students
 - g) 6th - 32 students
 - i) Total middle school students - 84
- 7) September activities recap
 - a) Homecoming [report](#) from Mrs Schueth
 - b) September Student of the Month Assembly
 - i) HS
 - (1) Ethan Fjell, Jordyn Donner, Landon Nebuda, Layne Donner
 - ii) MS
 - (1) Garrett Ruth, Maggie Carlson, Alice Griffin
- 8) Staff meetings
 - a) Conducted staff meeting Wednesday September 27
 - i) Brief reminders on Homecoming events ([slides](#))
 - ii) Reminder to include Marzano Reminders on weekly newsletter to staff (need to make sure and get them on future emails)

9) Classroom walkthroughs and evaluations

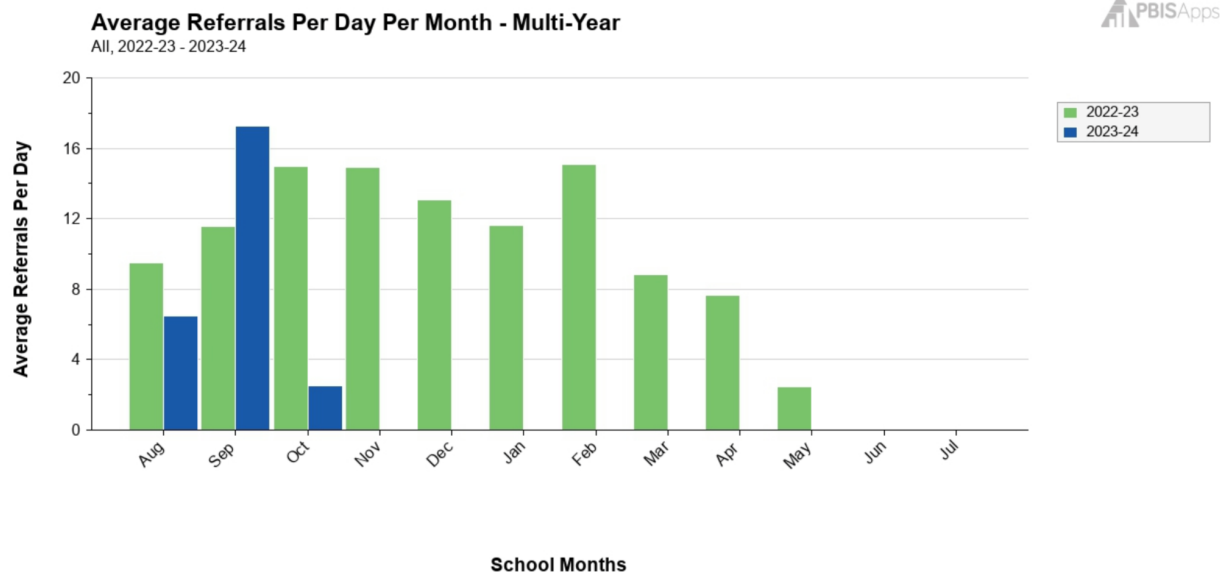
- a) Classroom walkthroughs have waned a bit with the bustling of the schedule, but want to continue to make attempts to visit classrooms each week
- b) Three more observations completed last week (Oct 2) and two more observations to complete this week (Oct 9)

10) ICU Database

- a) Currently 30 students have approximately 47 missing assignments

11) PBIS Info

- a) 231 Positive PAWS handed out for September. Looking to increase this number for October.



- b)
- c) Priority areas to focus on seem to be tardies and freshman class. These numbers may tend to be higher as it seems that teachers are regularly turning in yellow sheets. Thank you to Mr Recker for helping input the “minor” yellow sheets. I have been entering the “majors”
- d) More letters sent out for 4, 6, and 8 days of unexcused absences

12) Upcoming Events

- a) Oct 11 - PBiS Meeting - 3:35 pm
- b) Oct 17 - Ernie Valentine Meeting - 8:30 am
- c) Oct 18 - CIP Meeting Oct - 3:35 pm
- d) Oct 20 - Otis Pierce ESU 7 send “Flipped PD” Oct 20
- e) Oct 20 - End of First Quarter (Grades due!)
- f) Oct 25 - MS/HS Staff Meeting - 7:30 am

- g) Oct 27 - HS Quiz Bowl at Central City - 8:30 am
- h) Oct 28 - Trunk or Treat - 3:00 pm
- i) Nov 1 - Guiding Coalition Meeting - 3:40 pm
- j) Nov 3 - One Act at York University - 8:00 am
- k) Nov 8 - PBiS Meeting - 3:35 pm
- l) Nov 10 - Veteran's Day Program - 9:00 am
- m) Nov 10 - One Act at York High Invite - 11:00 am
- n) Nov 11 - One Act at Fairbury - 8:00 am
- o) Nov 13 - Winter Activities Photos - 7:30 am
- p) Nov 13 - One Act at Humphrey St Francis - 8:00 am
- q) Nov 14 - Pre ACT for Sophomores
- r) Nov 15 - One Act at CRC 8:00 am

September 6, 2023

Shelby-Rising City Schools

6-12 Board Report for BOE Meeting

September 13, 2023 @ 7:00 pm

13) Enrollment as of September 6, 2023

- a) 12th - 34 students
- b) 11th - 21 students (plus 1 from August report)
- c) 10th - 32 students
- d) 9th - 37 students (minus 1 from August report)
 - i) Total high school students - 124
- e) 8th - 24 students (minus 2 from August report)
- f) 7th - 28 students
- g) 6th - 32 students (plus 2 from August report)
 - i) Total middle school students - 84

14) August activities recap

- a) A great deal of activities have already taken place
 - i) One Act auditions taking place
- b) Exceptional job to our students and coaches for battling through some tough conditions/temperatures with early morning practices and being out of "routine"
- c) NHS induction ceremony will be held Sep 6 at 7pm to induct six new members (Taya Pinneo, Clare Willis, Katelyn Nekl, Jordyn Donner, Dalton Pokorny and Collin Vrbka)
- d) Otis Pierce Presentation held Wednesday Aug 23
- e) Picture Day held Thursday Aug 24

15) Staff meetings

- a) Conducted staff meeting Monday Aug 14 and Wednesday Aug 29
 - i) Will continue to hold staff meetings on the Wednesday morning we have late starts
 - ii) Feedback from meetings seemed positive with many great affirmations from the staff about how the school year has started and the positives they have noted about students and their colleagues.
 - iii) I will continue to work on communication earlier with weekly memos to staff. I am currently working to complete a monthly newsletter "recap" to publish to public as well.
 - iv) Reminder to include Marzano Reminders on weekly newsletter to staff

16) Classroom walkthroughs and evaluations

- a) I was able to visit five classrooms the week of Aug 21-25, with MAPs testing the following weeks and some interruptions to the days, I was not able to visit the classroom as planned the week of Aug 28-Sep 1. I am back on track and visited two class periods this week and will continue to try and follow the schedule I had outlined prior to the year, one period every day.
- b) Formal evaluations will begin next week Sep 11.

17) MAPs Results

- a) Students were given MAPs assessments on Tuesday Aug 29 and Friday Sep 1
 - i) Preliminary results/findings. Year over year comparing same class (7th - 8th, 8th - 9th, etc.) some interesting findings:
 - ii) 2029 class science went from 33% proficient to 52% proficient (green/blue)
 - iii) 2025 class language arts went from 42% proficient to 69% proficient (green/blue)
 - iv) 2026 class language arts flipped their 21st-40th percentile and 41st-60th percentile scores.
 - v) 2026 class increased their 41st-60th percentile group by 18%
 - vi) 2029 class improved their 61st-80th percentile group by 12%
 - vii) 2028 class improved their 41st-60th percentile by 12%
 - viii) 2027 class improved their 41st-60th percentile by 13%

18) Upcoming Events

- a) Sep 7 CTE visit from Brandy Thompson ESU 7
- b) Sep 11 One Act rehearsals begin
- c) Sep 12 Husker Harvest Days
- d) Sep 25 Homecoming Week
- e) Sep 26 Principal Cluster ESU7
- f) Sep 27 Late Start/Staff Development
- g) Oct 4 FFA District Land Judging
- h) Oct 4 Principal Zoom Meeting ESU7
- i) Oct 4 HS Quiz Bowl at Seward

August 9, 2023

Shelby-Rising City Schools
6-12 Board Report for BOE Meeting
August 14, 2023 @ 8:00 pm
Marcus Donner

1) Enrollment - MS/HS = 208

- a) 12th - 34 students (17 F, 17 M)
- b) 11th - 20 students (11 F, 9 M)
- c) 10th - 32 students (13 F, 19 M)
- d) 9th - 38 students (17 F, 21 M)
 - i) Total high school students - 124
- e) 8th - 26 students (12 F, 14 M)
- f) 7th - 28 students (18 F, 10 M)
- g) 6th - 30 students (12 F, 18 M)
 - i) Total middle school students - 84

2) Administrator Days were held in Kearney July 26-28. Although I could not attend due to a prior commitment, I have been looking over the online schedule and will be reaching out to speakers that I feel would have provided valuable information.

3) New staff

- a) Orientation for new staff will be held on Thursday August 10, 2023
 - i) Mr Recker has been working to get schedules finalized. Mr Gabel will serve as Mr Recker's mentor
 - ii) Mr Gaughenbaugh attended ESU 7 on August 4th for Marzano Training. Mrs Blackburn will serve as Mr Gaughenbaugh's mentor

- 4) Certified staff in-service
 - a) Certified staff will be reporting on Friday August 11, 2023 for in-service training.

- 5) 6-12 Orientation/Roll-Out Night/Activities Meeting is planned for Monday August 14, beginning at 6:00 pm. Brief introductions will be made along with pertinent information for the upcoming school year. Families will then complete and submit necessary paperwork at designated tables and then pick up their Chromebook. For those families who are not able to attend, they will need to complete all forms before they can pick up their Chromebook. Excited to welcome everyone back into the building!

- 6) Upcoming Events
 - a) Paraprofessional training Monday August 14, 2023 from 1-4 pm
 - b) NHS Interviews will be held on Tuesday August 15, 2023 from 3-4pm in Room 402
 - c) Meeting with new LMHP services Thursday August 17, 2023 at 9 am
 - d) CTE visit with Brandy Thompson on September 7, 2023 from 1-2 pm

- 7) Marzano Top 7 Element Reminders
 - a) 2 - Tracking Student Progress
 - b) 4 - Using Informal Assessment
 - c) 6 - Chunking Content
 - d) 17 - Reviewing Content
 - e) 19 - Reflecting on Learning
 - f) 32 - Motivating and Inspiring Students
 - g) 33 - Establishing Rules

- 8) First Day Activities
 - a) 8:10 Welcome Back! (west gym)
 - i) Walk up music (name and college)
 - ii) Welcome address, expectations
 - iii) Dad joke submission

Board meeting notes:

- Hopwood absent
- 1.1 - 1.2 from state aid
- September Board Mtg Date
 - Sept 13, 7:30 pm



SUPERINTENDENT REPORT

NOVEMBER 13TH, 2023

Financial Update:

- **15.5%** of the budget spent; **16.7%** of the fiscal year completed. **83.3%** of year remaining and **84.5%** of budget unspent.
- Through November 2023, we have spent **(\$1,172,641.91)**. At this point in 2022 **(1,208,670.81)**, in 2021 **(\$1,149,266.27)** and in 2020 **(\$1,025,384.73)** we had been spent
- The current cash balance in the General Fund is **(\$1,889,823.44)** . In 2022 at this time, the balance was **(\$2,040,634.89)**, in 2021, the balance was **(\$2,364,757.15)** and in 2020, the balance was **(\$2,336,435.95)**



School Items

- Personnel Update:
 - Current Openings:
 - Paraprofessional to continue to balance our district in both elementary and MS/HS
 - Assistant Cook (I have an interested candidate)



Facilities / Grants

- **Facilities**

- Replacement of water stained tiles (continuing)
- Maintaining Appearance (winterized outside)
- Fixing of our handicap motor doors (they are in!)

- **Grants**

- Applied and submitted grant for Walk-In Freezer (accepted)
- Applied and submitted grant for \$24,000 toward new bus (haven't heard yet)



Superintendent's Calendar

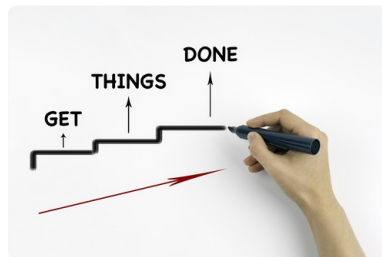
- 11/13 - Principal Meeting (bi-weekly)
- 11/20 - Administration Meeting (bi-weekly)
- 11/22-26 = No School (Thanksgiving Break)
- 11/27 - Cooks Meeting; Principal Meeting; Transportation/Custodial Meeting (monthly meeting)
- 11/29 - Staff Development (late start)
- 12/4 - Administration Meeting (bi-weekly)
- 12/5 - ESU 7 Meeting
- 12/6 - Guiding Coalition Meeting (monthly)
- 12/7 - School Safety Visit (requirement for rule 10); Elementary Winter Concert
- 12/11 - Winter Concert for HS/MS; Principal Meeting (bi-weekly)
- 12/14 - December ESU 7 Superintendent Meeting
- 12/20 - Staff Development (late start); CRC Superintendent Meeting
- 12/22 - End of 2nd semester; Early Out



Latest on the Legislation Floor

- Elimination of (Property, Income and Corporate) Tax
 - Would amend the constitution
 - Looking for signatures to be voted on
- Creating a consumption tax

- Looking at 7-8% tax
- Open Sky says this would not be enough and would have to be pushed to 21%
- Legislation would allocate money to schools
- Retirement discussions with NPERS
- School Safety
 - Carrying of Firearms in school
 - What about staff?
- Lids and Caps on valuation growth
- Transgender bills
- Speaker's Plans
- Dress Code
- State Education Conference (Omaha on November 15th-17th)
 - Rooms booked and registration is good to go



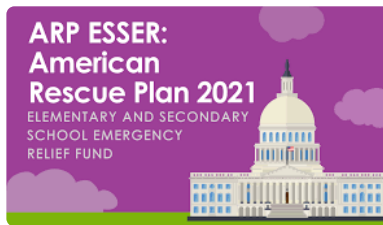
Due Dates and Items to Complete or of Completion

- Enrollment Option Reporting (October 15th) ✓
- CDC Data Collections for 2024/25 State Aide (October 15th)
 - Assessed Valuation and Levies ✓
 - Elementary Site Allowance ✓
 - PK Instructional Program Hours/K Program ✓
 - Student Growth Adjustment ✓
 - Summer School Student Unit ✓
 - Two-Year New School Adjustment ✓
- Estimated Expenditure for LEP and Poverty (October 15th) ✓
- District Assurance Statement for Rule 10 (November 1st) ✓
- AFR 2022/23 (November 1st) ✓
- School District Audit Report Submission (November 6th) ✓



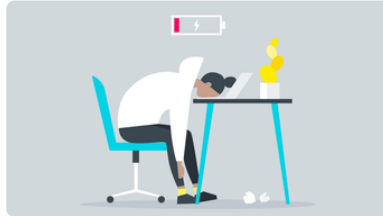
Commissioner's Update:

- November meeting has not been posted as of Monday (11/13)



ESSER I

Officially closed.



ESSER II Update

- Funds Reimbursed = 153,451
- Funds Remaining = 47,156 (reimbursement submitted and is still **PENDING**)



ESSER III

Following items that have been purchased with funds:

- Budget of \$451,305
 - Monies spent = \$159,335.07
 - Items of Future Purchase
 - Curriculum (ELA, Business/Tech, Spanish) **[estimate spending of 80-100k]**
 - Furniture needs **[estimate spending of 10-20k]**
 - Supplies for cleaning **[estimate of 30-50k]**
 - Renewals **[estimate of 4-5k]**
-

Shelby-Rising City Public Schools
Innovation, Integrity, Accountability, & Service



JUST OVER 400 STUDENTS!!!

Average Class Size 15.8

Public Weight Room and Community Library

Starring our Extracurricular Activities:
Speech, One Act, Band, Choir, Dance Team,
Cheerleading, Softball, Wrestling, Golf,
Student Council, Volleyball, Basketball,
Football, SRC-Club, FBLA, FFA,
National Honor Society
Unified Bowling, Track, Quiz Bowl

Days Worked: 106 (November 13th)



Tucker Tejkl

Tucker is using Smore to create beautiful newsletters

2023-2024 LB399 Activities

Constitution Day – For Constitution Day we had each Advisory class participate in a Constitution Jeopardy activity. This activity was created with Jeopardy Lab and each Advisory grouped students into smaller groups and went through basic questions about the Constitution.

Thanksgiving – A few of my Explore students created a simple Thanksgiving Day Quizizz game. The game featured 21 questions about Thanksgiving and each Advisory competed against other advisories in a friendly competition.

Native American Heritage – Some of my Explore students created a Native American Heritage Day video utilizing Google Slides that were then transferred to video with added Omaha tribal music. The video featured various information about Nebraska tribes as well as issues Native face today.

Veterans Day – LB399 for Veterans' Day was rolled into a project that Mrs. Stewart had each Advisory do. She provided materials for each Advisory to create a wreath for area veterans since our usual Veterans program was disrupted by COVID this past November.

Washington's Birthday – Each Advisory competed in a short contest that highlighted facts about our first president. Advisories had to determine if various statements were true or false, then place that answer into a coin with a predetermined amount. The first two advisories to come up with the correct amount was a winner of a prize.

Lincoln's Birthday – Four of my Explore students read the Gettysburg Address over the intercom for Lincoln's birthday.

MLK Day – For MLK Day, my Explore students created posters that highlighted each of King's Six Principles of Nonviolence protest. It was a timely message given the then recent protests in cities and the Capitol in Washington.

Social Studies Skills Matrices

MAP AND GLOBE SKILLS

GOAL: The student will use maps to retrieve social studies information.

I: indicates when a skill is introduced in the standards and elements as part of the content

D: indicates grade levels where the teacher must develop that skill using the appropriate content

M: indicates grade level by which student should achieve mastery, the ability to use the skill in all situations

A: indicates grade levels where students will continue to apply and improve mastered skills

Map and Globe Skills	K	1	2	3	4	5	6	7	8	9-12
1. use cardinal directions	I	M	A	A	A	A	A	A	A	A
2. use intermediate directions		I	M	A	A	A	A	A	A	A
3. use a letter/number grid system to determine location			I	M	A	A	A	A	A	A
4. compare and contrast the categories of natural, cultural, and political features found on maps			I	M	A	A	A	A	A	A
5. use inch to inch map scale to determine distance on map			I	M	A	A	A	A	A	A
6. use map key/legend to acquire information from, historical, physical, political, resource, product and economic maps			I	D	M	A	A	A	A	A
7. use a map to explain impact of geography on historical and current events			I	D	M	A	A	A	A	A
8. draw conclusions and make generalizations based on information from maps				I	M	A	A	A	A	A
9. use latitude and longitude to determine location				I	D	D	D	M	A	A
10. use graphic scales to determine distances on a map					I	M	A	A	A	A
11. compare maps of the same place at different points in time and from different perspectives to determine changes, identify trends, and generalize about human activities					I	M	A	A	A	A
12. compare maps with data sets (charts, tables, graphs) and /or readings to draw conclusions and make generalizations					I	M	A	A	A	A

Social Studies Skills Matrices

INFORMATION PROCESSING SKILLS

GOAL: The student will be able to locate, analyze, and synthesize information related to social studies topics and apply this information to solve problems/make decisions.

I: indicates when a skill is introduced in the standards and elements as part of the content

D: indicates grade levels where the teacher must develop that skill using the appropriate content

M: indicates grade level by which student should achieve mastery, the ability to use the skill in all situations

A: indicates grade levels where students will continue to apply and improve mastered skills

Information Processing Skills	K	1	2	3	4	5	6	7	8	9-12
1. compare similarities and differences	I	D	M	A	A	A	A	A	A	A
2. organize items chronologically	I	D	D	M	A	A	A	A	A	A
3. identify issues and/or problems and alternative solutions	I	D	D	D	D	M	A	A	A	A
4. distinguish between fact and opinion		I	D	M	A	A	A	A	A	A
5. identify main idea, detail, sequence of events, and cause and effect in a social studies context		I	D	D	M	A	A	A	A	A
6. identify and use primary and secondary sources		I	D	D	M	A	A	A	A	A
7. interpret timelines		I	D	D	M	A	A	A	A	A
8. identify social studies reference resources to use for a specific purpose			I	M	A	A	A	A	A	A
9. construct charts and tables			I	M	A	A	A	A	A	A
10. analyze artifacts			I	D	D	M	A	A	A	A
11. draw conclusions and make generalizations				I	M	A	A	A	A	A
12. analyze graphs and diagrams				I	D	M	A	A	A	A
13. translate dates into centuries, eras, or ages				I	D	M	A	A	A	A
14. formulate appropriate research questions					I	M	A	A	A	A
15. determine adequacy and/or relevancy of information					I	M	A	A	A	A
16. check for consistency of information					I	M	A	A	A	A
17. interpret political cartoons					I	D	D	D	M	A

For the "Attendance or participation...in a meeting of a public body":

12th grade usually attends County Government Day. It was canceled due to Covid and then playoffs.

We are planning on going to UNK for Government Day they are sponsoring but have County Government Day as a backup if needed.

Q2 - Cabinet Departments

Here are the units that covered the "In 10th and 12th grade time shall be devoted..."

- *Civics*
 - *Q1 - Foundations of American Government*
 - *Q1 - Constitutional Freedoms, Citizenship & Law in America*
- *Am History*
 - *Q3 - America in WWII, Postwar America*
 - *Q4 - Civil Rights Movement*



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Nebraska Revised Statute 79-724

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< 79-723 Chapter 79 Index 79-725 >

Chapter 79

79-724.

Committee on American civics; created; duties; school board, State Board of Education, and superintendent; duties.

It is the responsibility of society to ensure that youth are given the opportunity to become competent, responsible, patriotic, and civil citizens to ensure a strong, stable, just, and prosperous America. Such a citizenry necessitates that every member thereof be knowledgeable of our nation's history, government, geography, and economic system. The youth in our state should be committed to the ideals and values of our country's democracy and the constitutional republic established by the people. Schools should help prepare our youth to make informed and reasoned decisions for the public good. Civic competence is necessary to sustain and improve our democratic way of life and must be taught in all public, private, denominational, and parochial schools. A central role of schools is to impart civic knowledge and skills that help our youth to see the relevance of a civic dimension for their lives. Students should be made fully aware of the liberties, opportunities, and advantages



we possess and the sacrifices and struggles of those through whose efforts these benefits were gained. Since young people are most susceptible to the acceptance of principles and doctrines that will influence them throughout their lives, it is one of the first duties of our educational system to conduct its activities, choose its textbooks, and arrange its curriculum in such a way that the youth of our state have the opportunity to become competent, responsible, patriotic, and civil American citizens.

(1) The school board of each school district shall, at the beginning of each calendar year, appoint from its members a committee of three, to be known as the committee on American civics, which shall:

(a) Hold no fewer than two public meetings annually, at least one when public testimony is accepted;

(b) Keep minutes of each meeting showing the time and place of the meeting, which members were present or absent, and the substance and details of all matters discussed;

(c) Examine and ensure that the social studies curriculum used in the district is aligned with the social studies standards adopted pursuant to section 79-760.01 and teaches foundational knowledge in civics, history, economics, financial literacy, and geography;

(d) Review and approve the social studies curriculum to ensure that it stresses the services of the men and women who played a crucial role in the achievement of national independence, establishment of our constitutional government, and preservation of the union and includes the incorporation of multicultural education as set forth in sections 79-719 to 79-723 in order to instill a pride and respect for the nation's institutions and not be merely a recital of events and dates;



(e) Ensure that any curriculum recommended or approved by the committee on American civics is made readily accessible to the public and contains a reference to this section;

(f) Ensure that the district develops and utilizes formative, interim, and summative assessments to measure student mastery of the social studies standards adopted pursuant to section [79-760.01](#);

(g) Ensure that the social studies curriculum in the district incorporates one or more of the following for each student:

(i) Administration of a written test that is identical to the entire civics portion of the naturalization test used by United States Citizenship and Immigration Services prior to the completion of eighth grade and again prior to the completion of twelfth grade with the individual score from each test for each student made available to a parent or guardian of such student; or

(ii) Attendance or participation between the commencement of eighth grade and completion of twelfth grade in a meeting of a public body as defined by section [84-1409](#) followed by the completion of a project or paper in which each student demonstrates or discusses the personal learning experience of such student related to such attendance or participation; or

(iii) Completion of a project or paper and a class presentation between the commencement of eighth grade and the completion of twelfth grade on a person or persons or an event commemorated by a holiday listed in subdivision (6) of this section or on a topic related to such person or persons or event; and

(h) Take all such other steps as will assure the carrying out of the provisions of this section and provide a report to the school board



regarding the committee's findings and recommendations.

(2) All social studies courses approved for grade levels as provided by this section shall include and adequately stress contributions of all ethnic groups to (a) the development and growth of America into a great nation, (b) art, music, education, medicine, literature, science, politics, and government, and (c) the military in all of this nation's wars.

(3) All grades of all public, private, denominational, and parochial schools, below the sixth grade, shall devote at least one hour per week to exercises or teaching periods for the following purpose:

(a) The discussion of noteworthy events pertaining to American history or the exceptional acts of individuals and groups of Americans;

(b) The historical background, memorization, and singing of patriotic songs such as the Star-Spangled Banner and America the Beautiful;

(c) The development of respect for the American flag as a symbol of freedom and the sacrifices of those who secured that freedom; and

(d) Instruction as to proper conduct in the presentation of the American flag.

(4) In at least two of the three grades from the fifth grade to the eighth grade in all public, private, denominational, and parochial schools, time shall be set aside for the teaching of American history from the social studies curriculum, which shall be taught in such a manner that all students are given the opportunity to (a) become competent, responsible, patriotic, and civil citizens who possess a deep understanding of and respect for both the Constitution of the United States and the Constitution of Nebraska and (b)



prepare to preserve, protect, and defend freedom and democracy in our nation and our world.

(5) In at least two courses in every high school, time shall be devoted to the teaching of civics and American history as outlined in the social studies standards adopted pursuant to section 79-760.01, during which specific attention shall be given to the following matters:

(a) The Declaration of Independence, the United States Constitution, the Constitution of Nebraska, and the structure and function of local government in this state;

(b) The benefits and advantages of representative government, the rights and responsibilities of citizenship in our government, and the dangers and fallacies of forms of government that restrict individual freedoms or possess antidemocratic ideals such as, but not limited to, Nazism and communism;

(c) The duties of citizenship, which include active participation in the improvement of a citizen's community, state, country, and world and the value and practice of civil discourse between opposing interests; and









(d) The application of knowledge in civics, history, economics, financial literacy, and geography to address societal issues.

(6) Appropriate patriotic exercises suitable to the occasion shall be held under the direction of the superintendent in every public, private, denominational, and parochial school on George Washington's birthday, Abraham Lincoln's birthday, Dr. Martin Luther King, Jr.'s birthday, Native American Heritage Day, Constitution Day, Memorial Day, Veterans Day, and Thanksgiving Day, or on the day or week preceding or following such holiday, if the school is in session.




(7) Every school board, the State Board of Education, and the superintendent of each school district in the state shall be held directly responsible in the order named for carrying out this section. Neglect thereof by any employee may be considered a cause for dismissal.

Source

-  Laws 1949, c. 256, § 19, p. 697;
-  Laws 1969, c. 705, § 1, p. 2705;
-  Laws 1971, LB 292, § 3;
-  R.S.1943, (1994), § 79-213;
-  Laws 1996, LB 900, § 398;
-  Laws 1999, LB 272, § 86;
-  Laws 2011, LB544, § 1;
-  Laws 2019, LB399, § 1.


Cross References


-  **Flag display requirements**, see section 79-707.

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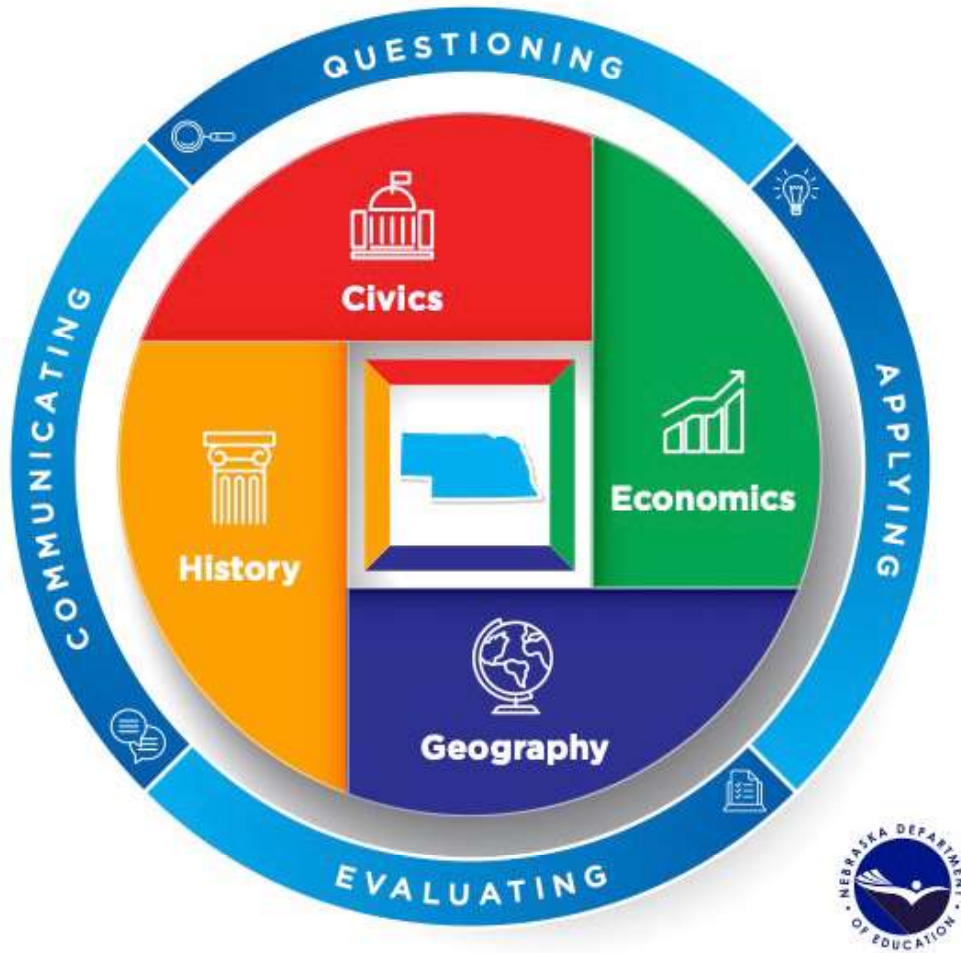
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NEBRASKA SOCIAL STUDIES STANDARDS



Nebraska Social Studies Standards

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Content Area Standards

The Nebraska Social Studies Standards describe the knowledge and skills that students should learn, but they do not prescribe particular curriculum, lessons, teaching techniques, or activities. These standards create a framework for teaching and learning, and they articulate a trajectory for knowledge acquisition across all grade levels. This ensures that student learning builds on prior knowledge and becomes more in-depth over time. Standards describe what students are expected to know and be able to do, while the local curriculum and instructional materials are used to help students master the standards. Decisions about curriculum and instructional materials are made locally by individual school districts and classroom teachers. The Nebraska Department of Education does not mandate the curriculum or instructional materials used within a local school.

Organization and Structure of Nebraska’s Social Studies Standards

The overall structure of Nebraska’s Social Studies Standards reflects the two-tier structure common across all Nebraska content area standards. The two levels include standards and indicators. At the broadest level, standards include broad, overarching content-based statements that describe the basic cognitive, affective, or psychomotor expectations of student learning. The standards, across all grade levels, reflect long-term goals for learning. Indicators further describe what students must know and be able to do to meet the standard and provide guidance related to classroom instruction. Additionally, the indicators provide guidance related to the assessment of student learning. In addition to standards and indicators, the Nebraska Social Studies standards provide examples. The “For example...” statements provide guidance relative to topics that may be included in the locally determined curriculum. These suggestions may be used to meet the learning expectations of the standards and indicators.

For grades K-8, the standards and indicators are written at grade level. The K-8 standards and indicators are organized within four **disciplines**: Civics, Economics, Geography, and History. Within those disciplines, standards and indicators are grouped by **big ideas**. Big ideas are concepts, themes, or issues that give meaning and connection to facts and skills (Wiggins and McTighe, 2005, p. 5). The high school standards and indicators are written within one grade band (HS = 9-12), and they are also organized by discipline and big ideas. Prior to each grade level and the high school grade band, a summary statement and theme are included. This provides a high-level overview of what students are expected to learn at that grade level.

In addition to a common structure for content area standards, a consistent numbering system is used for content area standards. The Nebraska Social Studies Standards numbering system is as follows:



Kindergarten

Grade Level Summary and Theme

Myself and Others: In kindergarten, students begin their investigation of the world using perspectives, concepts, and skills from social studies. The context for social studies learning at this grade level is the student's interaction with classroom and school. The classroom serves as a microcosm of society in which decisions are made with respect to rights, rules, and responsibilities. Students begin to learn the basic concepts of fairness and respect for the rights and opinions of others.

Civics

Forms and Functions of Government

SS K.1.1 Communicate the purpose of rules and the roles within learning and living environments.

SS K.1.1.a Describe a rule and analyze its purpose.

For example: safety, to make learning possible, to protect freedoms, to ensure consistency for all

SS K.1.1.b Identify roles in a family structure and explain their importance.

For example: head of household, primary caregiver, parent/guardian, elders, siblings

Civic Participation

SS K.1.2 Demonstrate positive and productive citizenship skills.

SS K.1.2.a Model citizenship skills.

For example: respect, courtesy, honesty, voting, cultural virtues

SS K.1.2.b Communicate patriotic symbols, songs, actions, and cultural celebrations.

For example: U.S. Flag, Pledge of Allegiance, "Star-Spangled Banner," and "America the Beautiful," cultural songs

SS K.1.2.c Communicate historical background and significance of national holidays.

For example: George Washington's Birthday, Abraham Lincoln's Birthday, Dr. Martin Luther King, Jr.'s Birthday, Native American Heritage Day, Constitution Day, Memorial Day, Veterans Day, Thanksgiving Day

Economics

Economic Decision Making

SS K.2.1 Differentiate between wants and needs in decision-making.

SS K.2.1.a Classify wants and needs and explain subsequent choices.

Financial Literacy

SS K.2.2 Recognize money is used to purchase goods and services to satisfy economic wants and needs.

SS K.2.2.a Explain the purposes of money.

Exchange and Markets

SS K.2.3 Not addressed at this level

National Economy

SS K.2.4 Not addressed at this level

Global Economy

SS K.2.5 Not addressed at this level

Geography

Location and Place

SS K.3.1 Explore where (spatial) and why people, places and environments are organized in the world.

SS K.3.1.a Communicate personal directions to describe relative locations of people and objects.

For example: next to, over there, close to

SS K.3.1.b Identify locations in the school and around the classroom.

For example: left/right, up/down, front/back, over/under, near/far-supplies, trash can, pencil sharpener, other students, library, gym, office, restroom, cafeteria

SS K.3.1.c Identify geographic tools as representations of local and distant places.

For example: maps, globes, photographs, GPS (Global Positioning System)

SS K.3.1.d Identify the difference between land and water on a globe.

Regions

SS K.3.2 Explore places and regions.

SS K.3.2.a Identify physical characteristics of place.

For example: landforms, bodies of water, weather

SS K.3.2.b Identify human characteristics of place.

For example: cities, buildings, farms, roads, highways

Human-Environment Interaction

SS K.3.3 Explore the relationship between humans and their physical environment.

SS K.3.3.a Identify types of weather and the impact of weather on everyday life.

For example: rainy, snowy, sunny, cloudy, foggy - choice of clothing, rainouts

SS K.3.3.b Identify the four seasons.

SS K.3.3.c Inquire about how people prepare for and respond to severe weather.

For example: weather forecasting, tornado drills, winter clothing

Movement

SS K.3.4 Recognize that people belong to different groups and live in different settings.

SS K.3.4.a Identify students as members of various groups.

For example: scouts, sports, classrooms, families

SS K.3.4.b Identify places in the community where people may live.

For example: farms, houses, apartments

Geospatial Skills and Geo-literacy

SS K.3.5 Use geographic skills to make connections to students' lives.

SS K.3.5.a Apply geographic knowledge and techniques to navigate the classroom.

For example: Locate people or places in relation to each other, or make a fire evacuation plan for your home.

History

Change, Continuity, and Context

SS K.4.1 Recognize patterns of continuity and change over time in themselves and others.

SS K.4.1.a Identify concepts of time and chronology.

For example: yesterday, today, tomorrow

SS K.4.1.b Identify the sequence of personal events and their impact.

For example: daily schedule, timelines

Multiple Perspectives

SS K.4.2 Recognize different perspectives of events.

SS K.4.2.a Compare perspectives of self and others.
For example: events that occurred on the playground

Historical Analysis and Interpretation

SS K.4.3 Identify historical people, events, and symbols.

SS K.4.3.a Recognize historical people from a variety of cultures.
For example: George Washington, Harriet Tubman, Crazy Horse, Martin Luther King, Jr.

SS K.4.3.b Identify symbols of the United States.
For example: American flag, bald eagle, Washington Monument, Statue of Liberty

SS K.4.3.c Differentiate between stories from the present and the past.
For example: literary and informational, history vs. historical fiction, past and present including different cultural perspectives

Historical Inquiry and Research

SS K.4.4 Develop historical inquiry and research skills.

SS K.4.4.a Construct questions about personal history.
For example: "How did my family come to live in this place?" "Where were other members of my family born?"

SS K.4.4.b Identify and cite appropriate sources when conducting historical research.
For example: "My family member gave me this picture."

SS K.4.4.c Gather and communicate historical information.
For example: pictures, posters, and oral narratives

Grade 1

Grade Level Summary and Theme

Families - Living, Learning, and Working Together: In first grade, students develop their understanding of basic concepts and ideas from civics, economics, geography, and history. The context for social studies learning in first grade is the family and the ways they choose to live and work together. To develop students' understanding of the basic social studies concepts, students are asked to think about families nearby and those far away.

Civics

Forms and Functions of Government

SS 1.1.1 Analyze the relationship between roles and rules within learning and living environments

SS 1.1.1.a Explain how rules reduce and help resolve conflicts between people with different perspectives.

For example: classroom rules, playground rules, school rules, family rules

SS 1.1.1.b Identify leaders within a school community and explain the importance of their roles.

For example: teachers, administrators, nurse, playground supervisor, support staff

Civic Participation

SS 1.1.2 Demonstrate positive and productive citizenship skills.

SS 1.1.2.a Model and communicate citizenship skills.

For example: responsibility, voting or decision-making within a family structure, obeying civic laws, obeying family rules, cultural virtues

SS 1.1.2.b Identify patriotic symbols, songs, actions, holidays, and cultural celebrations.

For example: U.S. Flag, bald eagle, Pledge of Allegiance, national holidays, cultural songs

SS 1.1.2.c Communicate historical background and significance of national holidays.

For example: George Washington's Birthday, Abraham Lincoln's Birthday, Dr. Martin Luther King, Jr.'s Birthday, Native American Heritage Day, Constitution Day, Memorial Day, Veterans Day, and Thanksgiving Day, and the roles that different cultures played in our community/nation

SS 1.1.2.d Compare and contrast historical and current government figures that exemplify civic engagement.

For example: governors, civic leaders of marginalized groups such as Susan B. Anthony, Martin Luther King, Jr., Rosa Parks, Chief Standing Bear

Economics

Economic Decision Making

SS 1.2.1 Explain how scarcity necessitates making choices.

SS 1.2.1.a Identify gains and losses when choices are made.
For example: tradeoff, opportunity cost

Financial Literacy

SS 1.2.2 Compare spending and saving opportunities.

SS 1.2.2.a Give examples of situations where students and families could choose to save for future purchases.

Exchange and Markets

SS 1.2.3 Explain that resources are used to produce goods and services.

SS 1.2.3.a Categorize human and natural resources used to create goods and services.
For example: iron ore (a natural resource) is made into steel, which the factory worker (a human resource) uses to build a bike (a good)

National Economy

SS 1.2.4 Not addressed at this level

Global Economy

SS 1.2.5 Not addressed at this level

Geography

Location and Place

SS 1.3.1 Explore where (spatial) and why people, places, and environments are organized in the world.

SS 1.3.1.a Identify the four cardinal directions.

SS 1.3.1.b Identify and describe locations in schools and homes and explain reasons for the locations.

For example: Why is the cafeteria next to the kitchen? Why is the office by the front door? Why is the nurse's office often located near the main office? Why is the water fountain near the restroom?

SS 1.3.1.c Create and use maps.

For example: maps of the home and school

SS 1.3.1.d Distinguish between continents and oceans.

Regions

SS 1.3.2 Explore places and regions.

SS 1.3.2.a Identify and differentiate between physical features on maps, globes, graphics, and in the physical world.

For example: mountains, plains, islands, hills, oceans, rivers, lakes

SS 1.3.2.b Identify and differentiate between human features.

For example: cities, farms, buildings, bridges, streets

SS 1.3.2.c Explain how places change over time.

For example: new building, a bigger road

Human-Environment Interaction

SS 1.3.3 Explore the relationship between humans and their physical environment.

SS 1.3.3.a Interpret the impact of environmental hazards and severe weather on everyday life.

For example: tornado drills, snow days, floods

SS 1.3.3.b Identify Earth's natural resources.

For example: minerals, air, land, water, soil

SS 1.3.3.c Describe how people adapt to their physical environment.

For example: housing, reservations, land use, recreational activities, soil conservation, build dams

Movement

SS 1.3.4 Describe the characteristics of culture.

SS 1.3.4.a Identify cultural traits.

For example: languages, religions, foods, music, sports, clothing

SS 1.3.4.b Describe the characteristics of individual culture.

For example: foods, languages, celebrations

Geospatial Skills and Geo-literacy

SS 1.3.5 Use geographic skills to make connections to students' lives.

SS 1.3.5.a Apply geographic knowledge and techniques to navigate the school.

For example: Make a map of the school or playground.

History

Change, Continuity, and Context

SS 1.4.1 Recognize patterns of continuity and change over time in families.

SS 1.4.1.a List and describe life events over time.

For example: weekly, monthly, yearly, seasonal celebrations from different cultural perspectives

SS 1.4.1.b Compare and contrast family life from earlier times and today.

For example: "How was life different for earlier generations?"

Multiple Perspectives

SS 1.4.2 Identify multiple perspectives of diverse family traditions.

SS 1.4.2.a Compare and contrast family traditions across cultures.

For example: holidays, celebrations, milestones

Historical Analysis and Interpretation

SS 1.4.3 Describe historical people, events, and symbols.

SS 1.4.3.a Identify the contributions of historical people.

For example: Abraham Lincoln, Frederick Douglass, Martin Luther King, Jr., Standing Bear, Willa Cather, Susan LaFlesche

SS 1.4.3.b Identify symbols of the United States.

For example: national anthem, other patriotic songs

SS 1.4.3.c Describe how oral traditions, books, letters, and other artifacts help us to understand the past.

For example: show and tell of an artifact from the past, visiting a museum

Historical Inquiry and Research

SS 1.4.4 Develop historical inquiry and research skills.

SS 1.4.4.a Construct and answer questions about family history.

For example: "Where was I born?" "What do my family members remember from when I was a small child?"

SS 1.4.4.b Identify and cite appropriate texts, letters, and other artifacts for research.

For example: the title and author of the text from which information was taken

SS 1.4.4.c Gather and communicate historical information about families.

For example: picture, posters, and oral narratives

Grade 2

Grade Level Summary and Theme

Neighborhood: In second grade, students apply their emerging understanding of civics, economics, geography, and history to their communities and others around the world. Students learn about how their community works as well as the variety of ways that communities organize themselves. To develop conceptual understanding, students examine the geographic and economic aspects of life in their own neighborhoods and compare them to those of people long ago.

Civics

Forms and Functions of Government

SS 2.1.1 Investigate and defend the responsibilities and rights of citizens in their communities.

SS 2.1.1.a Contribute to developing rules by considering multiple points of view.

For example: classroom meetings, voting, consensus building activities

SS 2.1.1.b Demonstrate conflict management strategies as individuals, groups, and communities.

For example: respectful conversations, active participation, restating others' views, checking for understanding

Civic Participation

SS 2.1.2 Contribute to making decisions using democratic traditions based on established rules.

SS 2.1.2.a Identify and apply civic responsibilities that are important to individuals and their communities.

For example: voting, obeying laws, justice, equality, decision-making process in different cultures

SS 2.1.2.b Explain how patriotic symbols, songs, actions, celebrations, and holidays reflect democratic traditions.

For example: what the colors of the U.S. Flag represent, symbolism of the bald eagle, reasons for reciting the Pledge of Allegiance, why national holidays were established and celebrated, the origination of tribal songs, how cultural songs and symbols unify communities

SS 2.1.2.c Communicate historical background and significance of national holidays.

For example: George Washington's Birthday, Abraham Lincoln's Birthday, Presidents Day, Dr. Martin Luther King, Jr. Day, Native American Heritage Day, Constitution Day, Memorial Day, Veterans Day, and Thanksgiving Day

SS 2.1.2.d Investigate ways to be actively engaged to improve family, school, and community.

For example: volunteerism, participation in school clubs and organizations, classroom jobs, following rules, bully prevention

SS 2.1.2.e Model and communicate characteristics of good citizenship.

For example: establishing beliefs and justice, truth, equality, personal responsibilities for the common good, respect for diversity of opinions, cultural virtues

Economics

Economic Decision Making

SS 2.2.1 Evaluate choices about how to use scarce resources that involve prioritizing wants and needs.

SS 2.2.1.a. Justify a decision made by providing evidence of possible gains and losses.

For example: tradeoff, opportunity cost, delayed gratification, savings

Financial Literacy

SS 2.2.2 Demonstrate knowledge of currency, its denominations, and use.

SS 2.2.2.a Make transactions using currency emphasizing its use as a medium of exchange.

For example: via school store, buying pencils, purchases via debit card or Apple pay as a way to make transactions (medium of exchange)

Exchange and Markets

SS 2.2.3 Describe how producers deliver products/services, earn an income, and satisfy economic needs and wants.

SS 2.2.3.a. Explain the role of goods and services and supply and demand in a community.

For example: meet wants and needs

SS 2.2.3.b. Describe how people in their communities earn income/wages through work.

For example: babysitter, teacher, firefighter, grocery store clerk, librarian, banker, lawyer, rancher, farmer, laborer

National Economy

SS 2.2.4 Identify the goods and services governments provide.

SS 2.2.4.a Identify goods and services that local governments provide.

For example: water, fire department, police, educational programs

SS 2.2.4.b Explain how the local government uses taxes to pay for goods and services it provides.

For example: roads, fire and law enforcement, libraries, schools

Global Economy

SS 2.2.5 Not addressed at this level

Geography

Location and Place

SS 2.3.1 Explore where (spatial) and why people, places, and environments are organized in the world.

SS 2.3.1.a Compare and contrast maps and globes.

For example: The shape of a globe makes it look more realistic. You can't see all of the continents and oceans on the globe like you can on a map unless you turn it. Maps can be transported more easily. Globes might have texture for landforms that maps do not have.

SS 2.3.1.b Identify and describe locations in neighborhoods.

For example: home, the park, friend's house, fire station, grocery store

SS 2.3.1.c Identify and apply map elements.

For example: title, symbols, legend, and cardinal directions

SS 2.3.1.d Locate communities, Nebraska, and the United States on maps and globes.

SS 2.3.1.e Explain why things are located where they are in neighborhoods.

For example: Why are stores on a main street?

Regions

SS 2.3.2 Compare places and regions.

SS 2.3.2.a Identify and differentiate between physical and human features of neighborhoods and communities.

For example: vegetation, ravines, housing, streets, sewers, road signs

SS 2.3.2.b Describe local places and regions.

For example: prairie, forest, farm land, ranch land, local community

SS 2.3.2.c Explain how places and regions change over time.

Human-Environment Interaction

SS 2.3.3 Describe relationships between humans and the physical environment.

SS 2.3.3.a Identify examples of Earth's physical processes.

For example: wind and water erosion/deposition

SS 2.3.3.b Describe how seasonal weather patterns, natural hazards, and natural resources affect human activities.

For example: seasonal jobs (landscaping, street/grounds maintenance, construction), seasonal foods, drought causing water shortages

SS 2.3.3.c Match resources to their sources.

For example: food from farms, wood from trees, minerals from the ground, fish from bodies of water

SS 2.3.3.d Describe how people adapt to their physical environment.

For example: soil conservation, build levees, grow plants and raise animals

Movement

SS 2.3.4 Describe different groups of people and the different settings where they live.

SS 2.3.4.a Describe cultures of the local community and other communities.

For example: foods, languages, celebrations, religions, music, sports

SS 2.3.4.b Identify examples of cultural markers in the community.

For example: religious or institutional structures, names of streets, types of businesses, buildings

Geospatial Skills and Geo-literacy

SS 2.3.5 Use geographic skills to make connections to students' lives.

SS 2.3.5.a Apply geographic knowledge and techniques to navigate students' homes and neighborhoods.

For example: Use navigation tools to map out shortest route to school; Map the route of a school field trip to multiple destinations.

History

Change, Continuity, and Context

SS 2.4.1 Recognize patterns of continuity and change over time in neighborhoods.

SS 2.4.1.a Describe how a neighborhood has changed over the course of time using maps and other artifacts.

For example: pictures from school library/media center

SS 2.4.1.b Compare and contrast how different neighborhoods have changed over time.

For example: photographs of school building, materials from local historical society

Multiple Perspectives

SS 2.4.2 Compare multiple perspectives of events within neighborhoods.

SS 2.4.2.a Compare and contrast perspectives from multiple sources regarding the same event.

For example: Compare and contrast different holiday displays in your neighborhood.

Historical Analysis and Interpretation

SS 2.4.3 Determine past and current events, issues, and people relevant to a neighborhood.

SS 2.4.3.a Describe historical people, events, ideas, and symbols (including various cultures and ethnic groups) that impacted a neighborhood.

For example: library, police station, schools, local monuments, city hall, and tribal headquarters

Historical Inquiry and Research

SS 2.4.4 Develop historical inquiry and research skills.

SS 2.4.4.a Construct and answer questions about neighborhood history.

For example: What parks or community buildings are there? When were they built?

SS 2.4.4.b Identify, obtain, and cite appropriate primary and secondary sources for research.

For example: identifying titles and authors of texts where students located information

SS 2.4.4.c Gather and present historical information about a neighborhood.

For example: Ask questions of a guest speaker in the classroom.

Grade 3

Grade Level Summary and Theme

Communities Near and Far: In third grade, students begin to explore more complex concepts and ideas from civics, economics, geography, and history as they study the varied backgrounds of people living in Nebraska and how they relate to other regions of the United States. Emphasis is on cultures in the United States, including the study of Native Americans and other indigenous people (such as Pacific Islanders, Native Hawaiians, Native Alaskans). Students examine these cultures from the past and in the present and the impact they have had in shaping our contemporary society. They begin to look at issues and events from more than one perspective.

Civics

Forms and Functions of Government

SS 3.1.1 Analyze the structure and function of local governments.

SS 3.1.1.a Compare and contrast the structure and function of roles commonly found in local governments.

For example: mayor, city manager, city council, village board, tribal council

SS 3.1.1.b Communicate how and why a community creates laws.

For example: civil discourse, active participation, apply knowledge to address meaningful issues within our society

SS 3.1.1.c Investigate and summarize the roles that leaders and other citizens serve in local communities.

For example: city council, mayor, city manager, village clerk, county commissioner, sheriff's office, school board, neighborhood associations, PTA, tribal council

SS 3.1.1.d Justify the importance of roles that leaders and citizens serve in local government.

For example: creation of local laws, safety, transportation (roads department), economic development, management of public funds, enforcement of laws

Civic Participation

SS 3.1.2 Describe the impact of individual and group decisions at the community level.

SS 3.1.2.a Identify and model rights and responsibilities of citizens at the community level.

For example: voting, public service, service learning projects

SS 3.1.2.b Explain how patriotic symbols, songs, actions, celebrations, and holidays are recognized in local communities.

For example: flag etiquette, bald eagle, Pledge of Allegiance, national holidays

SS 3.1.2.c Communicate the background of national holidays or historical events, their significance, and how they are recognized in the local community.

For example: George Washington's Birthday, Abraham Lincoln's Birthday, Presidents Day, Dr. Martin Luther King, Jr. Day, Native American Heritage Day, Constitution Day, Memorial Day, Veterans Day, Thanksgiving Day, Patriots' Day (Recognition of 9/11)

SS 3.1.2.d Identify and engage in opportunities to serve the local community.

For example: volunteerism, service learning, participation in community clubs and organizations

SS 3.1.2.e Engage in discourse that demonstrates respect and consideration of multiple points of view.

For example: class meetings, observe a city council meeting, school board meeting, class debate

SS 3.1.2.f Describe the decisions of local leaders and how they affect public policy.

For example: recycling/trash hauling plan, city snow removal, disaster relief

Economics

Economic Decision Making

SS 3.2.1 Explain that people choose and decide what services they ask their local and state government to provide and pay for.

SS 3.2.1.a Identify goods and services funded through state or local taxes.

For example: snow removal, waste management, law enforcement

Financial Literacy

SS 3.2.2 Evaluate choices and consequences for spending and saving.

SS 3.2.2.a Given a budget, make choices as to what to purchase, what to give up, and what to save.

Exchange and Markets

SS 3.2.3 Explain that markets are places where buyers and sellers exchange goods and services.

SS 3.2.3.a Indicate various markets where buyers and sellers meet.

For example: grocery store, buy things online, mall, fast food places

National Economy

SS 3.2.4 Describe how the local community trades with other communities.

SS 3.2.4.a Identify local goods and services that could be traded with people everywhere.

For example: corn, soybeans, beef, irrigation systems, dry edible beans, art, buffalo hides, fish

Global Economy

SS 3.2.5 Not addressed at this level

Geography

Location and Place

SS 3.3.1 Explore where (spatial) and why people, places, and environments are organized in the world.

SS 3.3.1.a Identify and apply map elements.

For example: title, scale, symbols, legend, and cardinal and intermediate directions

SS 3.3.1.b Use a map to identify location and distribution of physical and human features.

For example: rivers/roads, cities/towns, bodies of water, landforms

SS 3.3.1.c Determine why things are located where they are in the community.

For example: Why are stores located on main streets? Why are schools near homes? What might be a better location for a school?

SS 3.3.1.d Locate specific places on maps and globes.

For example: Missouri River, Platte River, Rocky Mountains, Nebraska, the student's community

SS 3.3.1.e Identify the continents, oceans, and hemispheres.

Regions

SS 3.3.2 Compare the characteristics of places and regions.

SS 3.3.2.a Identify and differentiate between physical and human features of neighborhoods and communities.

For example: vegetation, hills, waterways, housing, streets, business/residential areas

SS 3.3.2.b Compare and contrast local places and regions with other places and regions.

For example: prairie and forest, local community with another community, life on and off a reservation, products from Nebraska and another state, crops grown in Nebraska and another state

SS 3.3.2.c Explain how and why places and regions change over time.

For example: population growth (more housing, schools), demolition/renovation of old/unsafe structures, flood control measures

Human-Environment Interaction

SS 3.3.3 Explain relationships between humans and the physical environment.

SS 3.3.3.a Describe how the environment influences human activities and how humans alter the environment to suit their needs.

For example: climate, water cycle, soil fertility impact agricultural production, usage of land and energy - land formation impacts transportation and communication, agriculture, transportation, industry, use of natural resources, regulations/practices to protect the environment

SS 3.3.3.b Identify ecosystems.

For example: forests, deserts, grasslands

SS 3.3.3.c Explain the importance of Earth's natural resources.

For example: minerals, air, water, land

SS 3.3.3.d Describe how humans develop communities in local settings.

For example: roads, landfills, utilities, land use patterns

Movement

SS 3.3.4 Compare and contrast the characteristics of local cultures.

SS 3.3.4.a Compare and contrast cultural traits within a community.

For example: languages, religions, foods, music, sports

SS 3.3.4.b Describe examples of how and why cultures change in a community.

For example: technology, education, employment, migration

Geospatial Skills and Geo-literacy

SS 3.3.5 Use geographic skills to make connections to issues and events.

SS 3.3.5.a Identify and evaluate how changes in human and physical geography have shaped the community.

For example: placement of schools/hospitals, building of roads, access to water sources, suitable soil for farming

History

Change, Continuity, and Context

SS. 3.4.1 Detect and apply patterns of continuity and change over time in communities (town or city).

SS 3.4.1.a Describe community events over time using maps and other artifacts.

For example: weekly, monthly, yearly, seasonal happenings

SS 3.4.1.b Compare and contrast how different communities have changed over time.

For example: parks and playground equipment, different economic communities, different kinds of schools, compare rural and urban communities

Multiple Perspectives

SS 3.4.2 Describe and explain multiple perspectives of events within a community.

SS 3.4.2.a Describe the role of diverse groups of people, events, and ideas in the development of a community.

For example: local cultural figures, landmarks, celebrations, cultural events

SS 3.4.2.b Compare and contrast conflicting perspectives about a past event in a community.

For example: widening a street, where to construct a park or building

Historical Analysis and Interpretation

SS 3.4.3 Select past and current events and people relevant to the community.

SS 3.4.3.a Determine factual information about community historical events through use of a variety of sources such as artifacts, pictures, and documents.

For example: local cultural figures, landmarks, celebrations, cultural events

SS 3.4.3.b Identify how decisions affected events in a community.

For example: decisions on location, growth, etc.

Historical Inquiry and Research

SS 3.4.4 Develop historical inquiry and research skills.

SS 3.4.4.a Construct and answer questions about multiple community histories from viewpoints of that community.

For example: How does the founding of a town differ for different groups? Why?

SS 3.4.4.b Identify, obtain, and cite appropriate primary and secondary sources for research about the local community.

For example: Local newspapers, town charters, and local treaties

SS 3.4.4.c Gather and communicate historical information about the community.

For example: Interview a community member, find community resources

Grade 4

Grade Level Summary and Theme

Nebraska Studies: In fourth grade, students use their understanding of social studies concepts and skills to explore Nebraska in the past and present. Students learn about the state's unique geography and key eras in early Nebraska history, particularly the treaty-making period. They use this historical perspective to help them make sense of the state's geography, economy, and government today. The cognitive demand of many grade level expectations begins to include analysis and asks students to look at issues and events from multiple perspectives.

Civics

Forms and Functions of Government

SS 4.1.1 Synthesize and justify the structure and function of Nebraska's government.

SS 4.1.1.a Investigate and summarize the historical foundation and events that led to the formation and structure of Nebraska's Constitution and government.

For example: modeled from U.S. government, three branches of government

SS 4.1.1.b Analyze the origin, structure, and function of Nebraska's state government.

For example: Unicameral vs. Bicameral structure, journey from territory status to statehood, state services/responsibilities vs. national or local services/responsibilities, three branches of Nebraska government

SS 4.1.1.c Communicate how a bill becomes a law in the Nebraska unicameral.

For example: introduction of a bill, committee hearings, legislative debate, governor approval/veto, ratification

SS 4.1.1.d Investigate and summarize the roles that leaders and other citizens serve in Nebraska to equitably represent all residents in the state.

For example: legislative districts, cultural advocacy groups

SS 4.1.1.e Justify the importance of roles that leaders and citizens serve in Nebraska government.

For example: governor, state senators, judiciary, tribal leaders, advocacy group participants

Civic Participation

SS 4.1.2 Investigate how different perspectives impact government decisions at the state level.

SS 4.1.2.a Identify and model rights and responsibilities of citizens at the state level.

For example: voting, public service, service learning projects

SS 4.1.2.b Investigate the meaning of state symbols, songs, and holidays.

For example: Nebraska state flag, "Beautiful Nebraska," state and national holidays

SS 4.1.2.c Communicate background of Nebraska state holidays or historical events, their significance, and how they are recognized.

For example: Arbor Day, George Norris Day and Nebraska Statehood Day, Native American Heritage Day

SS 4.1.2.d Identify and engage in opportunities to serve the state.

For example: volunteerism, service learning, participation in state clubs and organizations

SS 4.1.2.e Explain how individuals and groups influence the way a state issue is viewed and resolved.

For example: lobbying, petitions, media, social media

SS 4.1.2.f Analyze the decisions of state leaders and how they impact public policy.

For example: seatbelt law, state testing, speed limits, state parks

Economics

Economic Decision Making

SS 4.2.1 Describe how scarcity requires the consumer and producer to make choices and identify costs associated with them.

SS 4.2.1.a Predict how consumers would react if the price of a good or service changed.

For example: Price of gasoline increases; price of haircuts increases; price of milk/bread/sugar increases - would buy less or start to change behavior toward buying less, i.e., plan a carpool and get hair cut less often. Price of something decreases and buy more of it.

SS 4.2.1.b Predict how producers would react if the profit from selling a good or service changed.

For example: You produce widgets and they have become very popular and the price is rising, what would you do – produce more. In a natural disaster, because of scarcity prices tend to rise for things like water and lumber, if you produced water and/or lumber, the increased price would incentivize you to get more of things where they were needed.

Financial Literacy

SS 4.2.2 Investigate various financial institutions in Nebraska and the reasons for people's spending and saving choices.

SS 4.2.2.a Identify financial institutions in the community and their purposes.

For example: a field trip to a bank/credit union or a representative to discuss how banks ensure your money is safe and how they loan money to help businesses grow and help people buy housing among other things

Exchange and Markets

SS 4.2.3 Investigate how resources are used to make other goods and produce services.

SS 4.2.3.a Give examples of human, natural, capital, and entrepreneurial resources used in making goods and services in Nebraska and the United States.

For example: human resources (labor), tools used in agriculture, laboratories, equipment, and machinery, game/video designers

National Economy

SS 4.2.4 Identify and explain specialization and trade and why different regions produce different goods and services.

SS 4.2.4.a Compare Nebraska with different regions and the goods and services each region produces.

For example: beef, wheat, telemarketing, cotton, coal, beekeeping, tribal traditional art (beading)

SS 4.2.4.b Discuss how technology has affected the specialization of Nebraska's economy and surrounding states.

For example: irrigation, agriculture and farm equipment, online trading, geospatial technology (GIS [Geographic Information Systems] and GPS [Global Positioning System])

Global Economy

SS 4.2.5 Not addressed at this level

Geography

Location and Place

SS 4.3.1 Explore where (spatial) and why people, places, and environments are organized in the state and around the world.

SS 4.3.1.a Use local and state maps and atlases to locate physical and human features in Nebraska.

For example: major cities, bodies of water, landforms, interstate/highways, railroads, state parks, tribal reservations

SS 4.3.1.b Apply map skills to analyze physical/political maps of the state.

For example: Utilize grid systems to find locations, identify the location and purpose of time zones, and identify and locate cities using relative and absolute locations.

SS 4.3.1.c Determine why things are located where they are in Nebraska.

For example: Why are large cattle ranches found in the Sandhills? Why are major airports located near large cities? What determined the route of I-80?

SS 4.3.1.d Differentiate between classifications of bodies of water, cities, and land masses.

For example: lakes, rivers, capital city, county seats, major urban centers, plains, river valleys, Sandhills

Regions

SS 4.3.2 Compare the characteristics of places and regions and their impact on human decisions.

SS 4.3.2.a Identify criteria used to define regions in the state of Nebraska and the United States.

For example: soil, climate, precipitation, population, natural vegetation, land and agricultural usage

SS 4.3.2.b Classify regions and places within the state of Nebraska using physical and human features.

For example: Sandhills, Pine Ridge, Loess Hills, Platte River Valley, rural/urban/suburban, counties and cities

Human-Environment Interaction

SS 4.3.3 Explain how human and natural forces have modified different environments in Nebraska and how humans have adapted.

SS 4.3.3.a Identify physical processes that shape Nebraska's features and patterns.

For example: weathering, erosion, deposition, drought

SS 4.3.3.b Identify examples of ecosystems in Nebraska and describe related environmental issues.

For example: forests, wetlands, grasslands, and rivers, runoff, flooding, erosion, wildfires

SS 4.3.3.c Describe the impact of extreme natural events on the human and physical environment in Nebraska.

For example: tornadoes, floods, dust storms, insect infestations result in changes to agricultural/construction/public safety practices

SS 4.3.3.d Describe how humans have adapted to Nebraska's physical environment and use available natural resources.

For example: progression of home construction materials, agriculture, irrigation, introduction of trees, soil conservation, soil, timber, surface water and ground water

Movement

SS 4.3.4 Compare and contrast the characteristics of culture statewide.

SS 4.3.4.a Compare and contrast patterns of culture within the state of Nebraska.

For example: languages, religions, foods, music, sports, celebrations

SS 4.3.4.b Compare and contrast population characteristics of the state of Nebraska.

For example: density, distribution, growth rates due to available jobs, resources

Geospatial Skills and Geo-literacy

SS 4.3.5 Use geographic skills to make connections to issues and events.

SS 4.3.5.a Identify and evaluate how changes in human and physical geography have shaped Nebraska.

For example: map major tornado paths, blizzards, floods, or droughts; how the construction of the Transcontinental Railroad and Interstate Highway system have impacted the way Nebraskans live, locations and reasons for tribal reservations

SS 4.3.5.b Explain the interrelationships of human or physical geographic characteristics of places in Nebraska.

For example: A community is located on a river floodplain with fertile soil and water for transportation, irrigation, and human consumption.

History

Change, Continuity, and Context

SS 4.4.1 Investigate patterns of continuity and change over time in Nebraska.

SS 4.4.1.a Analyze the chronology of key state and/or regional events and communicate their impact on the past, present, and future.

For example: timelines, before and after statehood

Multiple Perspectives

SS 4.4.2 Analyze and explain multiple perspectives of events in Nebraska, including historically marginalized and underrepresented groups.

SS 4.4.2.a Compare and contrast primary and secondary sources to better understand multiple perspectives of the same event.

For example: The Homestead Act, Oregon Trail diaries, military journal of Ponca Removal, Standing Bear testimony

SS 4.4.2.b Identify and describe how various sources relate their perspectives of Nebraska history.

For example: texts and primary documents, primary documents from differing groups of people

Historical Analysis and Interpretation

SS 4.4.3 Analyze past and current events throughout Nebraska history.

SS 4.4.3.a Analyze key sources in Nebraska history to determine credibility and context.

For example: accounts from settlers and Nebraska tribes, foundational documents in Nebraska

SS 4.4.3.b Identify key events in American history that shaped or were shaped by Nebraskans.

For example: Kansas-Nebraska Act, Homestead Act, Ponca Trail of Tears, Santee Exile and Winnebago Removal, North Platte Canteen, Orphan Train, Native American Boarding Schools, World War I, Will Brown, World War II, Tuskegee Airmen, Great Depression, Cold War, Civil Rights Movement, September 11, 2001

Historical Inquiry and Research

SS 4.4.4 Develop historical inquiry and research skills.

SS 4.4.4.a Construct and answer questions about Nebraska history.

For example: Why did people migrate and/or relocate to Nebraska?

SS 4.4.4.b Identify and cite primary and secondary sources to research the history of Nebraska.

For example: document archives, newspapers, interviews

SS 4.4.4.c Gather, analyze, and communicate historical information about Nebraska.

For example: collect oral histories from community members, research newspaper archives

Grade 5

Grade Level Summary and Theme

U.S. Studies: In fifth grade, students use their understanding of social studies concepts and cause and effect relationships to study Pre-Columbian cultures, the development of the American colonies, and the creation of the United States through the writing of the U.S. Constitution. By applying what they know from civics, economics, and geography, students learn the ideals, principles, and systems that shaped this country's founding. They conclude the fifth grade by applying their understanding of the country's founding and the ideals in the nation's fundamental documents to issues of importance to them today. This learning forms the foundation and understanding of social studies concepts that will provide students with the ability to examine their role in the community, state, nation, and world.

Civics

Forms and Functions of Government

SS 5.1.1 Synthesize and justify the structure and function of the United States government.

SS 5.1.1.a Investigate and summarize contributions that resulted in the historical foundation and formation of the United States constitutional government.

For example: early state constitutions, Declaration of Independence, and the Articles of Confederation, Magna Carta, English Bill of Rights, tribal constitutions

SS 5.1.1.b Identify and explain the structure and functions of the three branches of government.

For example: legislative, executive, judicial

SS 5.1.1.c Analyze how colonial and new states' governments' laws affected majority groups and marginalized groups within their population.

For example: citizens, enslaved persons, Native American tribes, immigrants, women, class systems

SS 5.1.1.d Evaluate how the decisions of the national government affect local and state government and citizens of diverse backgrounds.

For example: three-fifths clause, treaties, voting requirements, slavery

SS 5.1.1.e Justify the principles of the American Republic.

For example: liberty, representative democracy, United States Constitution, Bill of Rights

SS 5.1.1.f Analyze and contrast forms of government.

For example: Tribal, British monarchy, early American colonial governments

Civic Participation

SS 5.1.2 Analyze democratic principles that are the foundation of the United States government systems in daily life.

SS 5.1.2.a Explore and communicate the constitutional rights and civic responsibilities of U.S. citizens.

For example: freedom of speech, voting, staying informed of issues, respecting the rights, opinions, and beliefs of others, joining a civic group

SS 5.1.2.b Communicate origins of national and state holidays including historical background and significance.

For example: George Washington's Birthday, Abraham Lincoln's Birthday, Presidents Day, Dr. Martin Luther King, Jr. Day, Native American Heritage Day, Constitution Day, Memorial Day, Veterans Day, Thanksgiving Day, Citizenship Day, tribal flag songs, Native American Day

SS 5.1.2.c Interpret and communicate the significance of patriotic symbols, songs, and activities.

For example: significance of the flag, Fourth of July, Constitution Day, George Washington's birthday, military songs from the Revolutionary War, tribal songs, the Liberty Bell

SS 5.1.2.d Explore models of group and individual actions that illustrate civic ideas in the founding of the United States.

For example: George Washington, Boston Tea Party, Continental Congress, Federalist Papers, Sons of Liberty, *Common Sense* by Thomas Paine, Mayflower Compact

SS 5.1.2.e Examine how cooperation and conflict among people have contributed to political, economic, and social events and situations in the United States.

For example: communication through civil discourse historically and presently, constitutional compromises, Continental Congress

SS 5.1.2.f Determine how the roles of individuals and groups influenced government.

For example: George Washington, John Adams, Abigail Adams, Thomas Jefferson, Benjamin Franklin, sovereign Native Americans, Patriots, Loyalists, European governments,

Economics

Economic Decision Making

SS 5.2.1 Not addressed at this level

Financial Literacy

SS 5.2.2 Not addressed at this level

Exchange and Markets

SS 5.2.3 Explain how human capital can be improved by education and training and thereby increase standards of living.

SS 5.2.3.a List examples of how additional education/training improves productivity and increases standards of living.

For example: On the job training, education can all lead to higher wages.

SS 5.2.4 Explain how specialization, division of labor, and technology increase productivity and interdependence.

SS 5.2.4.a Describe the historical role of innovation and entrepreneurship in a market economy.

For example: apprentice, journeyman, early inventors and entrepreneurs

National Economy

SS 5.2.5 Summarize characteristics of economic institutions in the United States.

SS 5.2.5.a Describe the importance of financial institutions to households and businesses.

For example: loans to agriculture, business, and individuals in order to provide capital; importance of rule of law to enforce contracts and provide for private property

SS 5.2.5.b Explain the rules and laws that protect and support consumers.

For example: contracts, agreements, and product safety

SS 5.2.5.c Identify goods and services funded through federal taxes.

For example: military and armed forces, parks

Global Economy

SS 5.2.6 Summarize how specialization and trade impact the global market and relationships with other countries.

SS 5.2.6.a Describe how international trade promotes specialization and division of labor and increases the productivity of labor, output, and consumption.

For Example: New England specialized in ship building and fishing, South Carolina grew rice, the Middle Colonies had grain, and the Upper South grew tobacco and got finished goods like books from Great Britain.

SS 5.2.6.b Explain how trade impacts relationships between countries.

For example: fur, tobacco, cotton, lumber, triangle trade, tribal trading with settlers

Geography

Location and Place

SS 5.3.1 Explore where (spatial) and why people, places, and environments are organized in the United States.

SS 5.3.1.a Use maps and atlases to locate major human and physical features in the United States.

For example: states, capitals and major cities, Rocky Mountains, Appalachian Mountains, Great Lakes

SS 5.3.1.b Apply map skills to analyze physical/political maps of the United States.

For example: Identify latitude/longitude and the global grid, and the ocean currents, trade winds.

SS 5.3.1.c Determine why things are located where they are in the United States.

For example: Why were the 13 colonies located on the eastern side of the United States? Why was corn raised in Pennsylvania and Ohio and cotton in Virginia and Georgia?

Regions

SS 5.3.2 Compare the characteristics of places and regions and draw conclusions on their impact on human decisions.

SS 5.3.2.a Identify criteria used to define regions within the United States.

For example: location, climate, industry, landforms, bodies of water

SS 5.3.2.b Identify and classify regions and places within the United States using physical and human features.

For example: Tidewater, New England, Hudson Valley, congressional districts

Human-Environment Interaction

SS 5.3.3 Explain how human and natural forces have modified different environments in the United States and how humans have adapted.

SS 5.3.3.a Identify examples of ecosystems and analyze issues related to the natural setting in the United States.

For example: forests, deserts, grasslands, deforestation, wildfires, urban sprawl, flooding, erosion, strip mining

SS 5.3.3.b Describe the impact of extreme natural events in the United States on the human and physical environment.

For example: lightning, blizzards, floods, drought, hurricanes, tornadoes result in changes to agricultural/construction/public safety practices

SS 5.3.3.c Examine patterns of resource distribution and utilization in the United States.

For example: fisheries, forests, agricultural development, manufacturing regions

Movement

SS 5.3.4 Compare, contrast, and draw conclusions about the characteristics of culture and migration in the United States.

SS 5.3.4.a Compare and contrast patterns of culture within the United States over time and space.

For example: languages, religions, foods, music, sports, celebrations

SS 5.3.4.b Compare and contrast population characteristics of the United States.

For example: density, distribution, growth rates

SS 5.3.4.c Explain reasons for historical and present day migrations to and within the United States.

For example: economic opportunity, war, famine, natural disasters, persecution

Geospatial Skills and Geo-literacy

SS 5.3.5 Use geographic skills to interpret issues and events.

SS 5.3.5.a Explain the influences of physical and human geographic features on events in the United States.

For example: Developing major settlements around natural East Coast harbors such as New York City (New Amsterdam), building the Boston Post Road to improve connections and communications within the colonies, migrating through the Cumberland Gap into the Kentucky bluegrass region

SS 5.3.5.b Analyze aspects of human and physical geography that have shaped the settlement and development of Early America.

For example: latitude and longitude in the role of early navigation, groundwater and irrigation, westward expansion of European immigrants, seeds, fertile soils, agriculture, transportation systems, water power

History

Change, Continuity, and Context

SS 5.4.1 Investigate patterns of continuity and change over time from the Pre-Columbian era through the Constitution.

SS 5.4.1.a Examine the chronology of key events in the United States and communicate their impact on various groups in the past, present, and future.

For example: Development of civilizations in America before Columbus, founding of colonies, Native American responses to colonization, coming of American Revolution, founding of United States, creation of the United States Constitution, Bill of Rights, the gradual abolition of slavery in the northern states

Multiple Perspectives

SS 5.4.2 Describe and explain multiple perspectives of historical events in the Pre-Columbian era through the Constitution including marginalized and underrepresented groups.

SS 5.4.2.a Compare and contrast primary and secondary sources to better understand multiple perspectives of the same event.

For example: The Boston Massacre, Declaration of Independence, United States Constitution, historical biographies

SS 5.4.2.b Identify and describe how multiple perspectives facilitate the understanding of US history.

For example: Battle for the Old Northwest, Atlantic Slave Trade

Historical Analysis and Interpretation

SS 5.4.3 Analyze past and current events and challenges from the Pre-Columbian era through the Constitution.

SS 5.4.3.a Compare the impact of people, events, ideas, and symbols on various cultures and ethnic groups in the Pre-Columbian era through the Constitution.

For example: Native American cultures, exploration, conflict, colonization, the emergence of democratic institutions, the Revolution, founders and founding documents, the unique nature of the creation of the United States leading to a nation based upon personal freedom, inalienable rights, and democratic ideals, and other patriotic national symbols

Historical Inquiry and Research

SS 5.4.4 Apply the inquiry process to construct and answer historical questions.

SS 5.4.4.a Construct and answer questions about the Pre-Columbian era through the Constitution based on multiple sources.

For example: Why did people migrate to the Americas?

SS 5.4.4.b Evaluate and cite appropriate primary and secondary sources to research the Pre-Columbian era through the Constitution.

For example: use of appropriate citation format; determine the credibility, contextualization, and corroboration of sources

SS 5.4.4.c Gather, analyze, and communicate historical information from the Pre-Columbian era through the Constitution from multiple sources.

For example: document archives, artifacts, newspapers, interviews, pictures, posters, oral/written narratives, and electronic presentation

Nebraska Social Studies Standards

Middle School Standards Introduction: The purpose of Nebraska's 6-8 Social Studies Standards is to integrate important subject matter and skills, and to provide students a robust understanding of grade-specific concepts. The standards should not be viewed in isolation, but as a unifying approach to social studies curriculum and instruction.

6th Grade	7th Grade	8th Grade
Civics		
SS 6.1.1 Investigate the foundations, structures, and functions of governmental institutions.	SS 7.1.1 Analyze the foundations, structures and functions of governmental institutions.	SS 8.1.1 Investigate and analyze the foundation, structure, and functions of the United States government.
SS 6.1.2 Investigate the roles, responsibilities, and rights of citizens.	SS 7.1.2 Analyze the roles, responsibilities, and rights of citizens and groups in international societies.	SS 8.1.2 Evaluate the roles, responsibilities, and rights as local, state, national, and international citizens.
Economics		
SS 6.2.1 Investigate how economic decisions affect the well-being of individuals and society.	SS 7.2.1 Not addressed at this level	SS 8.2.1 Not addressed at this level
SS 6.2.2 Not addressed at this level	SS 7.2.2 Not addressed at this level	SS 8.2.2 Understand personal and business financial management.
SS 6.2.3 Explain the interdependence of producers and consumers.	SS 7.2.3 Not addressed at this level	SS 8.2.3 Not addressed at this level
SS 6.2.4 Not addressed at this level	SS 7.2.4 Investigate how varying economic systems impact individuals in a civilization/society.	SS 8.2.4 Justify and debate economic decisions made by North American societies.
SS 6.2.5 Not addressed at this level	SS 7.2.5 Analyze information using appropriate data to draw conclusions about the total production, income, and economic growth in various economies.	SS 8.2.5 Illustrate how international trade impacts individuals, organizations, and nations.
SS 6.2.6 Not addressed at this level	SS 7.2.6 Illustrate how international trade impacts individuals, organizations, and nations/societies.	

Nebraska Social Studies Standards

6th Grade	7th Grade	8th Grade
Geography		
SS 6.3.1 Identify where (spatial) and why people, places, and environments are organized on the Earth's Surface.	SS 7.3.1 Not addressed at this level	SS 8.3.1 Not addressed at this level
SS 6.3.2 Not addressed at this level	SS 7.3.2 Evaluate how regions form and change over time.	SS 8.3.2 Examine how regions form and change over time.
SS 6.3.3 Identify how the natural environment is changed by natural and human forces, and how humans adapt to their surroundings.	SS 7.3.3 Determine how the natural environment is changed by natural and human forces and how humans adapt to their surroundings.	SS 8.3.3 Determine how the natural environment is changed by natural and human forces and how humans adapt to their surroundings.
SS 6.3.4 Interpret and summarize patterns of culture around the world.	SS 7.3.4 Examine and interpret patterns of culture around the world.	SS 8.3.4 Not addressed at this level
SS 6.3.5 Not addressed at this level	SS 7.3.5 Compare issues and/or events using geographic knowledge and skills to make informed decisions.	SS 8.3.5 Not addressed at this level
History		
6.4.1 Analyze patterns of continuity and change over time in world history.	SS 7.4.1 Compare patterns of continuity and change over time in world history.	SS 8.4.1 Analyze patterns of continuity and change over time in United States history.
SS 6.4.2 Use multiple perspectives to identify the historical, social, and cultural context of past and current events.	SS 7.4.2 Use multiple perspectives to examine the historical, social, and cultural context of past and current events.	SS 8.4.2 Use multiple perspectives to evaluate the historical, social, and cultural context of past and current events.
SS 6.4.3 Examine historical events from the perspectives of marginalized and underrepresented groups.	SS 7.4.3 Examine historical events from the perspectives of marginalized and underrepresented groups.	SS 8.4.3 Examine historical events from the perspectives of marginalized and underrepresented groups.
SS 6.4.4 Interpret and evaluate sources for historical context.	SS 7.4.4 Analyze and interpret sources for perspective and historical context.	SS 8.4.4 Evaluate and interpret sources for perspective and historical context.
SS 6.4.5 Apply the inquiry process to construct and answer historical questions.	SS 7.4.5 Apply the inquiry process to construct and answer historical questions.	SS 8.4.5 Apply the inquiry process to construct and answer historical questions.

Grade Level Summary and Theme

World Studies I: In sixth grade, students are ready to deepen their understanding of the Earth and its peoples through the study of history, geography, politics, culture, and economic systems. Students examine the world by exploring the location, place, and spatial organization of the world's ancient civilizations. In this way, students develop higher levels of critical thinking by considering why civilizations developed, where and when they did, and why they declined. Students will have multiple opportunities to employ maps and timelines, to compare the foundations of economic and political systems, and to engage in content-driven research and inquiry. Students will explore the connections between ancient and classical societies and contemporary civic ideas and issues. Students analyze the interactions among the various cultures, emphasizing their enduring contributions and the link between the contemporary and ancient worlds.

Civics

Forms and Functions of Government

SS 6.1.1 Investigate the foundations, structures, and functions of governmental institutions.

SS 6.1.1.a Analyze the different forms of government through the study of early civilizations.

For example: tribal, monarchy, democracy, republic, theocracy, tyranny and oligarchy

SS 6.1.1.b Identify the development of written laws and artifacts.

For example: Code of Hammurabi, Greek Democracy, Axumite, Confucius, Ten Commandments, Indian deities

SS 6.1.1.c Communicate the various ways governmental decisions have impacted people, places, and history.

For example: invasions, conquests, laws, public works, religious tolerance, censorship, hierarchy

SS 6.1.1.d Investigate important government principles.

For example: democracy, rule of law, justice, equality, toleration

Civic Participation

SS 6.1.2 Investigate the roles, responsibilities, and rights of citizens.

SS 6.1.2.a Describe ways individuals participate in the political process.

For example: tribal/family institutions, city-state, voting, contacting officials, civic engagement, decision making, leadership

SS 6.1.2.b Compare and contrast the roles and rights of individuals in Ancient Civilizations to those in the United States today.

For example: military service, voting, civic engagement, decision making, leadership

Economics

Economic Decision Making

SS 6.2.1 Investigate how economic decisions affect the well-being of individuals and society.

SS 6.2.1.a Compare the benefits and costs of economic decisions made by Ancient Civilizations.

For example: marginal benefits of the migration of the Swahili people throughout southern Africa, Constantine the Great's decision to convert the Roman Empire to Christianity, Ancient Mesopotamians that settled along the Tigris and Euphrates to sustain life in a desert

SS 6.2.1.b Examine how social and governmental decisions impact economic well-being.

For example: Under constant invasion, Chinese dynasties built the Great Wall. Europeans and Asians were able to establish trade through the Silk Road to attain resources not native to their own continents. The caste system of Ancient India established order in the government but at the sake of the liberty of those in lower castes. Use democratic process established in Greece to make a classroom decision.

Financial Literacy

SS 6.2.2 Not addressed at this level

Exchange and Markets

SS 6.2.3 Explain the interdependence of producers and consumers.

SS 6.2.3.a Identify producers and consumers for Ancient civilizations.

For example: Examine the independence and interdependence of social classes in ancient societies. List items sold and traded among various medieval societies.

SS 6.2.3.b Explain how the interaction between producers and consumers satisfied economic wants and needs.

For example: Research the various resources that were utilized as mediums of exchange like animals, cowry shells, gold, and porcelain. Examine how societies without currency differed from those with currency.

National Economy

SS 6.2.4 Not addressed at this level

Global Economy

SS 6.2.5 Not addressed at this level

Geography

Location and Place

SS 6.3.1 Identify where (spatial) and why people, places, and environments are organized on the Earth's surface.

SS 6.3.1.a Identify and illustrate the locations of the first cities, civilizations, and empires and the reasoning for their locations.

For example: river civilizations (Tigris/Euphrates, Yellow, Indus, Nile, Mesopotamia), early cities (Memphis, Ur, Babylon)

Nebraska Social Studies Standards

SS 6.3.1.b Investigate the human and physical characteristics of early patterns of civilizations and empires.

For example: agricultural societies (agricultural hearths for crops and livestock), deposits of copper and iron

Regions

SS 6.3.2 Not addressed at this level

Human Environment Interaction

SS 6.3.3 Identify how the natural environment is changed by natural and human forces, and how humans adapt to their surroundings.

SS 6.3.3.a Describe the impact of natural processes on the human and physical environments.

For example: precipitation, drought, earthquakes, tornadoes, floods, hurricanes, volcanic eruptions, mudslides

SS 6.3.3.b Summarize how early humans utilized and adapted to their physical environment.

For example: irrigation, levees, terraces, fertile soils, mechanized agriculture, changes in land use, clothing, sewage systems, scarcity of resources

Movement

SS 6.3.4 Interpret and summarize patterns of culture around the world.

SS 6.3.4.a Compare and contrast characteristics of groups of people/settlements.

For example: characteristics of river civilizations

SS 6.3.4.b Explain how cultural diffusion occurs.

For example: trade routes, migration, conquest/empire building

Geospatial Skills and Geo-literacy

SS 6.3.5 Not addressed at this level

History

Change, Continuity, and Context

SS 6.4.1 Analyze patterns of continuity and change over time in world history.

SS 6.4.1.a Examine the impact of people, events, and ideas, including various cultures and ethnic groups, on the world.

For example: Chavin, Zapotec, Olmec, Mesopotamia, Egypt, Indus, Greco-Roman, early Chinese and Japanese dynasties, Hinduism, Taoism, Buddhism, Judaism, Christianity, Islam

SS 6.4.1.b Analyze the impact of historical events in the world using symbols, maps, documents, and artifacts.

For example: Hammurabi's Code, symbols of world religions

Multiple Perspectives

SS 6.4.2 Use multiple perspectives to identify the historical, social, and cultural context of past and current events.

SS 6.4.2.a Identify evidence from multiple perspectives and sources to better understand the complexities of world history.

For example: Macedonian Empire, Persian Empire

SS 6.4.2.b Explain the use of primary and secondary sources to better understand multiple perspectives of the same event.

For example: foundational texts of world religions

SS 6.4.3 Examine historical events from the perspectives of marginalized and underrepresented groups.

SS 6.4.3.a Identify how differing experiences can lead to the development of perspectives.

For example: religious, ethnic and racial groups

SS 6.4.3.b Interpret perspectives of marginalized and underrepresented regions around the world.

For example: inclusion of non-Eurasian civilizations

Historical Analysis and Interpretation

SS 6.4.4 Interpret and evaluate sources for historical context.

SS 6.4.4.a Compare and contrast primary and secondary sources of history.

For example: Compare Lascaux cave paintings with a historian's interpretation of the Paleolithic Era.

SS 6.4.4.b Analyze the relationships among historical events in the world and relevant contemporary issues.

For example: agriculture, technology, written laws

Historical Inquiry and Research

SS 6.4.5 Apply the inquiry process to construct and answer historical questions.

SS 6.4.5.a Construct and answer inquiry questions using multiple historical sources.

For example: What defines an empire?

SS 6.4.5.b Identify and cite appropriate sources for research about world history, including primary and secondary sources.

For example: Hammurabi's Code, Twelve Tables

SS 6.4.5.c Gather, analyze, and communicate historical information about the world from multiple sources.

For example: document archives, artifacts, newspapers, interviews, pictures, posters, oral/written narratives, and electronic presentation

Grade 7

Grade Level Summary and Theme

World Studies II: In seventh grade, students become more proficient with the core concepts in social studies. This grade level focuses on a regional examination of geography, civics, economics, and history of post-classical societies. The purpose of studying these different regions and eras is to develop an understanding of major factors influencing our world today.

The course guides students in exploring the connection between historical developments and contemporary global issues. Students will have multiple opportunities to use geographic concepts and processes, develop economic reasoning, examine specific historical ideas, beliefs, and themes, and analyze how individuals and societies have changed over time. Students will further develop fundamental concepts and processes of authority, power, and influence with particular emphasis on the democratic skills and attitudes necessary to become responsible citizens.

Civics

Forms and Functions of Government

SS 7.1.1 Analyze the foundations, structures, and functions of governmental institutions.

SS 7.1.1.a Describe different forms and structures of government around the world and how they address the needs of the citizens.

For example: republic, monarchy, authoritarian/dictatorship, how nation-states interact, unlimited forms of government, limited forms of government, imperialism

SS 7.1.1.b Identify and report significant historic events and documents that have influenced governmental institutions and their function.

For example: any governments of major societies from post-classical societies up to present that could include French Revolution, Justinian's Code, Iroquois Confederacy, Communist Manifesto, United States Constitution, Magna Carta, Native American treaties with federal government, trade agreements, arms control

SS 7.1.1.c Analyze how governmental systems have changed over time and how those developments influence civic life and ideals around the world.

For example: increased role and influence of technology on society, impact of global conflicts on local communities

Civic Participation

SS 7.1.2 Analyze the roles, responsibilities, and rights of citizens and groups in international societies.

SS 7.1.2.a Examine ways in which individuals and groups participate in the political process in different regions of the globe.

For example: interconnected nature of world events/relationships, recognize multiple perspectives on issues, demonstrate ethical use of information, service learning, volunteerism, social movements, voting

SS 7.1.2.b Evaluate how cooperation and conflict among people around the world have contributed to political, economic, and social events and situations.

For example: treaties, aftermath of global conflicts and the rise of international organizations (United Nations, NATO, League of Nations, World Health Organization)

SS 7.1.2.c Explain the roles and influence of individuals, groups, and the media on governments in an interdependent society.

For example: printing press, right to petition, media literacy, media conglomerates, social media platforms, cyber security concerns

Economics

Economic Decision Making

SS 7.2.1 Not addressed at this level

Financial Literacy

SS 7.2.2 Not addressed at this level

Exchange and Markets

SS 7.2.3 Not addressed at this level

National Economy

SS 7.2.4 Investigate how varying economic systems impact individuals in a civilization/society.

SS 7.2.4.a Compare and contrast characteristics of different socio-economic groups in economic systems.

For example: traditional, market, command/communism, socialism, feudal, or caste systems - Examine the daily life of the indigenous people of Guatemala as opposed to those in urban areas.

SS 7.2.4.b Identify the relationships between diverse socio-economic groups and their economic systems in the modern world.

For example: Compare tax structures in various countries and how the people are impacted.

SS 7.2.5 Analyze information using appropriate data to draw conclusions about the total production, income, and economic growth in various economies.

SS 7.2.5.a Define the government's role in various economic systems.

For example: democratic governments' impact on capitalism and dictators' impact on command economies, tobacco industry and how rules come about in the US vs. tobacco industry in Cuba

SS. 7.2.5.b Identify various economic indicators that governments use to measure modern world societies, nations, and cultures.

For example: Explore consumption, government spending, business investment, balance of trade, exports, imports, life expectancy, literacy rates, income, etc.

Nebraska Social Studies Standards

SS 7.2.5.c Categorize goods and services provided in modern societies, nations, and cultures into the four factors of production.

For example: Identify the four factors of production (land, labor, capital, and entrepreneurship) and how they manifest in a diverse way from culture to culture and over time.

Global Economy

SS 7.2.6 Illustrate how international trade impacts individuals, organizations, and nations/societies.

SS 7.2.6.a Explain how individuals gain through specialization and voluntary trade and how international trade affects the domestic economy.

For example: Business owners are able to explore the world to find labor sources that help maximize profit. Many of the economies of the Americas owe their establishment and success to the development and processing of sugar cane. Corporations chartered for colonial settlement: Dutch East India Company, Virginia Company, etc.

Geography

Location and Place

SS 7.3.1 Not addressed at this level

Regions

SS 7.3.2 Evaluate how regions form and change over time.

SS 7.3.2.a Classify physical and human characteristics of places and regions.

For example: climate, landforms, languages, religions

SS 7.3.2.b Interpret the impact of land and water features on human decisions.

For example: location of settlements and transportation with respect to physical features

SS 7.3.2.c Identify how humans construct major world regions and the impact on human societies.

For example: geographic factors that influence international relationships and economic development-trade, communication, transportation, infrastructure

Human Environment Interaction

SS 7.3.3 Determine how the natural environment is changed by natural and human forces and how humans adapt to their surroundings.

SS 7.3.3.a Explain the impact of natural processes on human and physical environments.

For example: temperature, precipitation, drought, earthquakes, tornadoes, floods, hurricanes, volcanic eruptions, mudslides

Nebraska Social Studies Standards
SS 7.3.3.b Research and describe how humans have utilized and adapted to their physical environment.

For example: rivers, floods, precipitation, drought, use of natural resources

Movement

SS 7.3.4 Examine and interpret patterns of culture around the world.

SS 7.3.4.a Compare and contrast characteristics of groups of people/settlements.

For example: elements of culture including languages, religions, foods, arts, clothing, education, etc.

SS 7.3.4.b Develop a logical process to describe how cultural diffusion occurs and how the diffusion of ideas impacts cultures.

For example: migration, conquering, trade

Geospatial Skills and Geo-literacy

SS 7.3.5 Compare issues and/or events using geographic knowledge and skills to make informed decisions.

SS 7.3.5.a Classify the physical or human factors that explain the geographic patterns of world events.

For example: Use maps/charts/diagrams/timelines/mapping technology to track and analyze historical changes over space and time (spread of religious groups, spatial connections through trade or political arrangement).

SS 7.3.5.b Develop geographic representations and analyze the role of geographic physical and human factors in determining the arrangement of economic activity and patterns of human settlement.

For example: geographic concentration of manufacturing, banking, or industries, urbanization, availability of arable land, water and suitable climate for farming, access to resources for development

History

Continuity, Change, and Context

SS 7.4.1 Compare patterns of continuity and change over time in world history.

SS 7.4.1.a Analyze the impact of people, events, and ideas, including various cultures and ethnic groups, on the world.

For example: Songhai, Mali, Gupta Empire, Han Dynasty, Hinduism, Taoism, Buddhism, Judaism, Christianity, Islam, Sikhism, Silk Road, Trans-Saharan Trade, Incas, Mayans, Aztecs

SS 7.4.1.b Analyze the impact of historical events in the world using symbols, maps, documents, and artifacts.

For example: trade routes

Multiple Perspectives

SS 7.4.2 Use multiple perspectives to examine the historical, social, and cultural context of past and current events.

SS 7.4.2.a Analyze evidence from multiple perspectives and sources to better understand the complexities of world history.

For example: caste system, partition of India, Ibn Battuta, Zheng He, Marco Polo, Mansa Musa, Mongol Empire, Berlin Conference, Arab-Israeli Conflict, Latin American revolutions, Columbian Exchange

SS 7.4.2.b Compare and contrast primary and secondary sources to better understand multiple perspectives of the same event.

For example: foundational texts of world religions

SS 7.4.3 Examine historical events from the perspectives of marginalized and underrepresented groups.

SS 7.4.3.a Identify how differing experiences can lead to the development of perspectives.

For example: religious, ethnic and racial groups

SS 7.4.3.b Interpret perspectives of marginalized and underrepresented regions around the world.

For example: civilizations from all regions of the world

Historical Analysis and Interpretation

SS 7.4.4 Analyze and interpret sources for perspective and historical context.

SS 7.4.4.a Compare and contrast primary and secondary sources of history.

For example: Compare eyewitness accounts of the Black Death with contemporary medical understandings.

SS 7.4.4.b Identify the cause and effect relationships among historical events in the world and relevant contemporary issues.

For example: migrations, declarations of war, treaties, alliances, epidemics

Historical Inquiry and Research Skills

SS 7.4.5 Apply the inquiry process to construct and answer historical questions.

SS 7.4.5.a Construct and answer inquiry questions using multiple historical sources.

For example: Students engage in inquiry and gather evidence to provide a response.

SS 7.4.5.b Evaluate and cite appropriate sources for research about world history, including primary and secondary sources.

For example: Interpret primary and secondary sources to address the inquiry. Demonstrate ethical use of information and copyright guidelines by appropriately quoting or paraphrasing from a text and citing the source using available resources.

Nebraska Social Studies Standards

SS 7.4.5.c Gather, analyze, and communicate historical information about the world from multiple sources.

For example: document archives, artifacts, newspapers, interviews, pictures, posters, oral/written narratives, and electronic presentation

Grade 8

Grade Level Summary and Theme

United States History: In eighth grade, students develop a new, more abstract level of understanding of social studies concepts. The context for developing this understanding is U.S. history and government. After reviewing the Colonial foundations of what became the United States, students explore the ideas, issues, and events from the adoption of the United States Constitution through the Gilded Age. Study of the founding of the United States allows students to explore the development of the United States' unique institutions of government, civic ideals, geography and economy.

Civics

Forms and Functions of Government

SS 8.1.1 Investigate and analyze the foundation, structure, and functions of the United States government.

SS 8.1.1.a Identify and describe the different systems of government.
For example: Monarchy, Federal, Confederate, Unitary, Tribal, corporate

SS 8.1.1.b Analyze the structure and roles of the United States government in meeting the needs of the citizens governed, managing conflict, and establishing order and security.
For example: Chinese Exclusion Act, Fugitive Slave Laws, 13th, 14th, 15th Amendments, antitrust laws, Homestead Act, Indian Removal Act

SS 8.1.1.c Examine the development of foundational laws and other documents in the United States government.
For example: Declaration of Independence, United States Constitution, Preamble, Bill of Rights

SS 8.1.1.d Evaluate how various United States government decisions impact people, place, and history.
For example: taxation, distribution of resources, acquisition of territories, Trail of Tears, Indian Removal Act, Dred Scott decision, treaties, Louisiana Purchase, census, Civil War, War of 1812, Mexican-American War

SS 8.1.1.e Describe how important government principles are shown in American government.
For example: freedom, individual rights, representative democracy, equality, rule of law, popular sovereignty, justice, tribal sovereignty

SS 8.1.1.f Analyze the development and significance of political parties in the United States.
For example: Federalists and Antifederalists

Civic Participation

SS 8.1.2 Evaluate the roles, responsibilities, and rights as local, state, national, and international citizens.

SS 8.1.2.a Demonstrate ways individuals participate in the political process.

For example: registering and voting, elections, contacting government officials, campaign involvement, demonstrating ethical use of information

SS 8.1.2.b Analyze the significance of patriotic symbols, songs and activities in terms of historical, social, and cultural contexts.

For example: Pledge of Allegiance, "The Star-Spangled Banner," "America the Beautiful," recognition of Memorial Day, Independence Day, Veterans Day, Martin Luther King, Jr. Day, Constitution Day, Patriot's Day - 9/11, Native American Heritage Day, tribal flag songs

SS 8.1.2.c Demonstrate civic engagement.

For example: engaging in service learning projects, volunteerism, student government participation, participation in simulations of democratic processes (mock trials, elections, etc.), USCIS Citizenship test, communicating through civil discourse

SS 8.1.2.d Describe how cooperation and conflict among people have contributed to political, economic, and social events and situations in the United States.

For example: Louisiana Purchase, Civil War, Civil Disobedience, NAACP movement, women's movement, slave rebellions, Jim Crow laws

SS 8.1.2.e Compare and contrast the roles and influences of individuals, groups, and the media on American government.

For example: Seneca Falls Convention, Underground Railroad, Horace Greeley, Harriet Beecher Stowe, Jane Addams, Muckrakers, Booker T. Washington, Chief Standing Bear, Susan La Flesche

Economics

Economic Decision Making

SS 8.2.1 Not addressed at this level

Financial Literacy

SS 8.2.2 Understand personal and business financial management.

SS 8.2.2.a Identify skills for future financial success.

For example: Identify key terms associated with budgeting, credit, savings, credit score, investing, fraud, and risk management.

SS 8.2.2.b Understand tools, strategies, and systems used to maintain, monitor, control, and plan the use of financial resources.

For example: Analyze the impact of credit on an individual's ability to acquire goods and services, charitable contributions.

Exchange and Markets

SS 8.2.3 Not addressed at this level

National Economy

SS 8.2.4 Justify and debate economic decisions made by North American societies.

SS 8.2.4.a Research the origins and development of the economic system, banks, and financial institutions in the United States.

For example: Examine the work of Alexander Hamilton and his influence on the banking system in the U.S. economy.

SS 8.2.4.b Explain how tax revenues are collected and distributed.

For example: Review the Constitution to understand the roles of each branch in establishing a national budget and how the separation of powers is structured.

SS 8.2.4.c Describe the progression of money and its role in early United States history.

For example: Identify what forms of currency/bartering were used as a medium for exchange among various Native American tribes. Examine what services and regulations were established during the Progressive Era as urban areas' populations boomed. Examine the National Banking Act of 1863.

Global Economy

SS 8.2.5 Illustrate how international trade impacts individuals, organizations, and nations.

SS 8.2.5.a Explain that currency must be converted to make purchases in other countries.

For example: Trace the conversion of products and currency between the French and the indigenous tribes of the Midwest.

SS 8.2.5.b Recognize how trade barriers impact the prices and quantity of goods.

For example: Examine the impact of the Sugar and Molasses Act of 1733 and the Stamp Act of 1765.

Geography

Location and Place

SS 8.3.1 Not addressed at this level

Regions

SS 8.3.2 Examine how regions form and change over time.

SS 8.3.2.a Evaluate physical and human characteristics of places and regions.

For example: climate, landforms, religious groups, ethnic groups

SS 8.3.2.b Determine the impact of land and water features on human decisions.

For example: location of settlements and transportation with respect to physical features

SS 8.3.2.c Identify and justify how humans develop major world regions and the impact on human societies.

For example: geographic factors that influence international relationships and economic development-trade, communication, transportation, infrastructure

Human Environment Interaction

SS 8.3.3 Determine how the natural environment is changed by natural and human forces and how humans adapt to their surroundings.

SS 8.3.3.a Interpret the impact of natural processes on human and physical environments.

For example: precipitation, drought, earthquakes, tornadoes, floods, hurricanes, volcanic eruptions, mudslides

SS 8.3.3.b Analyze how humans have utilized and adapted to their physical environment.

For example: rivers, wetlands, forests, treeless plains, precipitation, drought

Movement

SS 8.3.4 Not addressed at this level

Geospatial Skills and Geo-literacy

SS 8.3.5 Not addressed at this level

History

Continuity, Change, and Context

SS 8.4.1 Analyze patterns of continuity and change over time in United States history.

SS 8.4.1.a Evaluate the impact of people, events, and ideas, including various cultures and ethnic groups, on the United States.

For example: Columbian Exchange, European colonization and Native American response, Colonial America, Great Awakening, Benjamin Franklin, George Washington, Thomas Jefferson, establishing a nation, Manifest Destiny, Indian Removal Act, slavery, expansion and reform, Dred Scott decision, secession, Abraham Lincoln, Civil War and Reconstruction, Standing Bear, rise of corporations, growth of organized labor, assembly line, immigration, industrialization John Deere, Thomas Edison, Alexander Graham Bell, George Washington Carver, democratic ideals, patriotism, citizen's rights

SS 8.4.1.b Evaluate the impact of historical events in the United States using symbols, maps, documents, and artifacts.

For example: founders and founding documents, national symbols

Multiple Perspectives

SS 8.4.2 Use multiple perspectives to evaluate the historical, social, and cultural context of past and current events.

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SS 8.4.2.a Compare and interpret evidence from multiple perspectives and sources to better understand the complexities of US history.

For example: Dawes Act, Santee Mankato Executions (Dakota Uprising), Chinese Exclusion Act, Treaty of Guadalupe Hidalgo, Reconstruction Acts and Amendments, The Emancipation Proclamation, organized labor, Women's Suffrage Movement

SS 8.4.2.b Evaluate the relevancy, accuracy, and completeness of primary and secondary sources to better understand multiple perspectives of the same event.

For example: The Bill of Rights, slavery, Gettysburg Address, "The New Colossus" poem

SS 8.4.3 Examine historical events from the perspectives of marginalized and underrepresented groups.

SS 8.4.3.a Identify how differing experiences can lead to the development of perspectives.

For example: Compare primary accounts by American Indian peoples and American settlers regarding the expansion of the United States.

SS 8.4.3.b Interpret how and why marginalized and underrepresented groups and/or individuals might understand historical events similarly or differently.

For example: Compare how differing Native American groups and Spanish-speaking peoples responded to the Indian Removal Act and the Mexican-American War.

Historical Analysis and Interpretation

SS 8.4.4 Evaluate and interpret sources for perspective and historical context.

SS 8.4.4.a Compare and contrast primary and secondary sources of history.

For example: Compare what texts say about Wounded Knee Massacre to Black Elk's account of the same event.

SS 8.4.4.b Evaluate the relationships among historical events in the United States and relevant contemporary issues.

For example: political party platforms, continuing debates about role of government

Historical Inquiry and Research Skills

SS 8.4.5 Apply the inquiry process to construct and answer historical questions.

SS 8.4.5.a Identify areas of inquiry by using student-generated questions about multiple historical sources.

For example: Why is the Gettysburg Address considered an important statement of American national ideals?

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SS 8.4.5.b Locate, analyze, and cite appropriate sources for research about United States history, including primary and secondary sources.

For example: classroom texts, Gettysburg Address, tribal treaties, major online historical archives like Library of Congress, National Archives, and local and state archives

SS 8.4.5.c Gather, analyze, and communicate historical information about United States history from multiple sources.

For example: primary sources, secondary sources, popular media, scholarly perspectives

High School Civics

Summary

In a constitutional republic, productive civic engagement requires knowledge about the functions of state and local government, courts and legal systems, the U.S. Constitution, other nations' systems and practices, and international institutions. Civics is not limited to the study of politics and society; it also encompasses participation in classrooms and schools, neighborhood, groups, and organizations using civic virtues and principles to guide that participation (which includes the discussion of issues and making choices and judgments with information and evidence, civility and respect, and concern for fair procedures). Civics enables students not only to study how others participate but also to practice participating and taking informed action themselves.

Forms and Functions of Government

SS HS.1.1 Analyze the foundation, structures, and functions of the United States government as well as local, state, and international governments.

SS HS.1.1.a Examine the historical foundation that influenced the creation of the United States Constitution.

For example: philosophers, social contract theory, natural rights, Constitutional Convention, Federalist, and Anti-Federalist Papers, Iroquois Confederation, and the imbalance of representation

SS HS.1.1.b Evaluate the structure of American constitutional government.

For example: federalism, democracy, representative government, branches of the government, separation of powers, checks and balances, amendment process, concurrent/enumerated/implied powers, electoral college, Bill of Rights, Reconstruction amendments, Prohibition, women's vote

SS HS.1.1.c Analyze the functions of United States government and its outcomes.

For example: national security, legislative law-making, executive implementation, judicial interpretation, constitutionalism, taxation, naturalization of citizens, environmental implications

SS HS.1.1.d Analyze the foundation, structures, and functions of local government and its outcomes.

For example: city council, school board, county government, regional boards, grassroots, local organizations, community organizations

SS HS.1.1.e Analyze the foundation, structures, and functions of state government and its outcomes.

For example: bicameral/unicameral, reapportionment/redistricting, branches of government, judiciary process, penal system

SS HS.1.1.f Analyze the foundation, structures, and functions of supranational organizations.

For example: United Nations, NATO, European Union, treaties, trade organizations, Native American Treaties

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SS HS.1.1.g Analyze the roles that political parties have played in the United States.

For example: Republican Party - Civil War, Populist Party - Progressive movement, Democratic Party - New Deal, Southern Strategy- Dixiecrats, emergence of the Tea Party Movement, hyperpartisanship

SS HS.1.1.h Analyze United States foreign policy issues.

For example: methods, approaches, events, and their outcomes on various groups of people

Civic Participation

SS HS.1.2 Demonstrate meaningful civic participation by analyzing local, state, national, or international issues and policies.

SS HS.1.2.a Investigate how individuals and groups can effectively use the structure and functions of various levels of government to shape policy.

For example: lobbying, voting, contacting government officials, petitioning, civil disobedience, tribal voting, tribal government officials, analyze past voting patterns and discuss methods to increase participation in voting

SS HS.1.2.b Analyze and communicate the significance and impacts of patriotic symbols, songs, holidays, and activities in terms of historical, social, and cultural contexts.

For example: Pledge of Allegiance, "The Star-Spangled Banner," "America the Beautiful," Dr. Martin Luther King, Jr. Day and "I Have a Dream" speech, George Washington's Birthday, Abraham Lincoln's Birthday, Presidents Day, Native American Heritage Day, Constitution Day, Memorial Day, Veterans Day, and Thanksgiving Day, 4th of July, Hispanic Heritage month, tribal flag songs

SS HS.1.2.c Engage and reflect on participation in civic activities.

For example: discussing current issues, advocating for personal rights and the rights of others, influencing governmental actions, participating in civil discourse, registering for selective service, registering to vote, and voting when reaching the age of majority, participating in community improvement activities, service learning

SS HS.1.2.d Investigate an issue and communicate which level of government is most appropriate to utilize in addressing the issue.

For example: students communicate through an editorial, public service announcement, pamphlet, public presentation, tribal council, community entities

SS HS.1.2.e Demonstrate how individuals, groups, and the media check governmental practices.

For example: Watergate, Civil Rights movement, Suffrage movement

SS HS.1.2.f Analyze various media sources for accuracy and perspective.

For example: news media literacy, online civic reasoning

Nebraska Social Studies Standards
High School Economics

Summary

Effective economic decision making requires that students have a keen understanding of the ways in which individuals, businesses, governments, and societies make decisions to allocate human capital, physical capital, and natural resources among alternative uses. This economic reasoning process involves the consideration of costs and benefits with the ultimate goal of making decisions that will enable individuals and societies to be as well-off as possible. The study of economics provides students with the concepts and tools necessary for an economic way of thinking and helps students understand the interaction of buyers and sellers in markets, workings of the national economy, and interactions within the global marketplace. Economics is grounded in knowledge about how people choose to use resources. Economic understanding helps individuals, businesses, governments, and societies choose what resources to allocate to work, to school, and to leisure; how many dollars to spend, and how many to save; and how to make informed decisions in a wide variety of contexts. Economic reasoning and skillful use of economic tools draw upon a strong base of knowledge about human capital, land, investments, money, income and production, taxes, and government expenditures. To be effective participants in our representative democracy, students need an understanding of economics.

Economic Decision Making

SS HS.2.1 Apply economic concepts that support rational decision making.

SS HS.2.1.a Make decisions by systematically considering alternatives and consequences through the use of cost benefit analysis.

For example: PACED decision making model (Problem, Alternatives, Criteria, Evaluate, Decision); Some potential topics could include options for energy sources, center pivot irrigation, oil pipeline through Nebraska, use of pesticides and fertilizers. Decisions made by businesses and social issues including corporate social responsibility programs, green energy, living wage, paid parental leave, equal pay, social entrepreneurship (businesses that aim to solve social problems).

SS HS.2.1.b Assess the incentives for investing in personal education, skills, and talents.

For example: Research returns to education, look at cost of education, and compare to earnings; costs of returning to small towns vs. cities

Financial Literacy

SS HS.2.2 Develop a plan to support short- and long-term goals.

SS HS.2.2.a Develop a budget using a financial record keeping tool.

For example: Mint.com, spreadsheet, Quicken, journal on paper

SS HS.2.2.b Compare and contrast different types of banking accounts and features.

For example: checking, savings, money market, CDs

SS HS.2.2.c Assess the effects of taxes on personal income.

For example: state income tax, federal income tax, social security, property tax, sales tax, etc.

SS HS.2.2.d Compare and contrast possible career choices.

SS HS.2.3 Critique strategies used to establish, build, maintain, monitor, and control credit.

SS HS.2.3.a Compare and contrast the costs and benefits of different types and sources of credit and debt.

For example: credit card interest rates, personal loans rates, mortgage rates, student loan rates, etc.

SS HS.2.3.b Investigate strategies to effectively manage debt and factors that influence credit ratings.

For example: Credit cards, auto loans, mortgages, extended warranties

SS HS.2.4 Evaluate savings, investment, and risk management strategies to achieve financial goals.

SS HS.2.4.a Explain the importance of saving and investing early to ensure financial security.

For example: compound interest, use rule of 72, time value of money

SS HS.2.4.b Develop an investment strategy to achieve short- and long-term goals utilizing a variety of investment vehicles.

For example: stocks, bonds, mutual funds, retirement plans, investment in education including analysis of student loans, average income of job, and repayment of loan, investment in homeownership vs. rental

SS HS.2.4.c Examine appropriate and cost effective risk management strategies.

For example: health, disability, life, auto insurance, personal identity protection, extended warranties, fraud protection

Exchange and Markets

HS.2.5 Explain the role of markets in determining prices and allocating scarce goods and services.

SS HS.2.5.a Summarize the role of competition, markets, and prices.

For example: Use product and factor market/circular flow; compare market structures (perfect competition to monopoly)

SS HS.2.5.b Illustrate how markets determine changing equilibrium prices through supply and demand analysis.

For example: changes in demand and supply, changes in quantity demanded and quantity supplied

SS HS.2.5.c Hypothesize how competition between sellers could result in lower prices, higher quality products, and better customer service.

For example: Look at businesses in the monopolistic market structure - competing for consumer dollars, trying to earn your business.

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SS HS.2.5.d Investigate possible causes and consequences of shortages and surpluses.

For example: use current events and public policy - rent control and minimum wage, etc.

National Economy

SS HS.2.6 Explain how economic institutions impact different individuals and various groups.

SS HS.2.6.a Explain how various economic institutions have played a role in United States economic policy and practice.

For example: corporations, labor unions, financial institutions, stock markets, cooperatives, small business and entrepreneurs, and business partnerships

SS HS.2.6.b Calculate and describe the impact of economic indicators.

For example: trends and business cycles using GDP, unemployment rates including frictional, structural, cyclical, inflation/deflation rates

SS HS.2.6.c Describe the functions and role of the Federal Reserve System and its influence through monetary policy.

For example: balancing inflation and unemployment, and how banks and a sound monetary system are critical to a functioning economy

SS HS.2.7 Assess the roles of institutions such as clearly defined property rights and the rule of law in a market economy.

SS HS.2.7.a Assess how property rights are defined, enforced, and limited by government.

For example: contracts and the rule of law, zoning laws, eminent domain, Homestead Act, copyright laws, patents, and intellectual property

SS HS.2.8 Compare and contrast the roles and responsibilities of government and differing outcomes from various economic systems: command/communism, mixed, socialism, market, and traditional economic systems.

SS HS.2.8.a Examine how governments utilize taxation to provide goods and services to society.

For example: disaster relief, flood control, military and armed forces, ownership of resources

SS HS.2.8.b Evaluate the effectiveness of government policies altering market outcomes.

For example: Use economic theory to analyze current events and public policy. Compare and contrast farm subsidies and corporate incentives.

SS HS.2.8.c Critique government policies and regulations in areas of market failure.

For example: monopolies, externalities, non-enforcement of property rights

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SS HS.2.9 Examine the government's influence on economic systems through fiscal policy.

SS HS.2.9.a Explore various forms of taxation including income, sales, and capital gains and examine how governments can use taxing and spending policies to influence behavior.

For example: alcohol tax, home mortgage interest deduction, sales tax, etc.

SS HS.2.9.b Examine the impact of fiscal policy on budget deficits/surpluses and national debt.

For example: Spending resources to service the debt impacts opportunities for using the funds for other needs.

Global Economy

SS HS.2.10 Investigate how international trade affects individuals, organizations, the domestic economy, and other nations.

SS HS.2.10.a Explore comparative advantage among different countries.

For example: research on what different countries produce when they specialize in those products

SS HS.2.10.b Analyze the impact on prices and quantities of various trade policies, both domestically and internationally.

For example: tariffs, quotas, protectionist policies, and the resulting changes in price and quantity; research NAFTA and/or Brexit.

Nebraska Social Studies Standards
High School Geography

Summary

To succeed in an increasingly interconnected world, Nebraska's next generation of citizens will need to be fluent in spatial knowledge. Geography at the high school level prepares students to understand the world and their place in it. Beyond merely knowing "Where?" the geographically minded person will be better equipped to answer the question of "Why there?" An integrative study of our planet's human and physical features will involve 21st century technologies and inquiry-based research methods. This approach will expand students' geographic knowledge and enable them to think critically about problems. Through analysis of spatial patterns and relationships over time and place, students will be better able to make sense of both the past and present, and be well equipped to address society's future needs.

Location and Place

SS HS.3.1 Evaluate where (spatial) and why people, places, and environments are organized on the Earth's surface.

SS HS.3.1.a Determine spatial organization of human settlements in relation to natural features.

For example: population density and distribution, world climate regions, city categorization, natural resource deposits, agricultural hearths, croplands, structure of communities, highway and rail networks

SS HS.3.1.b Analyze and explain changes in spatial patterns as a result of the interactions among human and physical processes.

For example: major world physical features (mountains, seas, rivers), patterns of human settlement on local, regional, national, and global scale, governmental systems, economic systems, site and situation, Weber's Least Cost Theory, Von Thunen Model of Land Use

Regions

SS HS.3.2 Evaluate how regions form and change over time.

SS HS.3.2.a Analyze physical and human processes that shape places and regions.

For example: historical influences, current events, natural disasters, climate change, conflicts, natural processes (erosion, plate tectonics), relationships and connections

SS HS.3.2.b Examine the importance of places and regions to individual and social identity and how identities change over space and time.

For example: popular cultural traits, folk cultural traits, national monuments and folklore, nationalism, ethnicity, migration, urbanization, demographic transition model, industrial development, toponymy (place names), regional identity (Corn Belt, Heartland, Homeland)

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SS HS.3.2.c Evaluate the interdependence of places and regions.

For example: models of industrial and economic development, new international division of labor, supranational organizations (The United Nations, Association of Southeast Asian Nations [ASEAN], or The European Union), globalization, popular culture, international trade agreements, patterns of human migration, alliances, Paris Climate Agreement, central place theory

Human-Environment Interactions

SS HS.3.3 Analyze how the natural environment and cultural landscape are transformed by natural and human forces and interpret how humans adapt to their surroundings.

SS HS.3.3.a Explain components of Earth's physical systems and evaluate the impact of natural processes on human environments.

For example: atmosphere, lithosphere, biosphere, and hydrosphere, plate tectonics/continental drift, global ocean systems, atmospheric systems, natural disasters, Earth's orbit, seasonal changes in ice coverage, greenhouse effect

SS HS.3.3.b Evaluate how humans have utilized and adapted to their physical environment.

For example: renewable and non-renewable resources, the cultural landscape, natural disasters (hurricanes, wildfires), environmental technological adaptations (air conditioning, skyways, insulation), synthetic materials, human modifications to physical environment, conservation and environmentalism, Genetically Modified Organisms (GMO), agricultural revolutions, transportation networks, industrial revolutions, Von Thunen Model of Land Use, deforestation, desertification

Movement

SS HS.3.4 Compare and contrast patterns of human populations and culture over space and time on a local, national, and global scale.

SS HS.3.4.a Compare trends in human migration, urbanization, and demographic composition at a local, national, and global scale over time and short-term and long-term causes and effects.

For example: urban models, Demographic Transition Model, rural organization (long lot, metes and bounds, township and range), rural to urban migration, Human Development Index, Borchert's Epochs, trends locally, nationally, and globally over time, migration push and pull factors, effects of migration on both the source regions and destinations, More Developed Countries (MDCs) and Less Developed Countries (LDCs), demography

SS HS.3.4.b Examine the spread of cultural traits and the potential benefits and challenges of cultural diffusion, economic development, and globalization.

For example: cultural convergence and divergence, universalizing and ethnic religions, competition between multinational corporations and local businesses, folk cultures and popular cultures, spread of ideas (such as economic ideals, ideas on government, gender norms), diffusion of medical knowledge and impact on demographics, agricultural and industrial revolutions, models of economic development, the cultural landscape, Third Agricultural Revolution (Green Revolution), internet connectivity and cell phone networks, lingua franca, hypernationalism

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SS HS.3.4.c Analyze the relationships of sovereign nations and the role of multinational organizations on conflict and cooperation both between and within countries.

For example: impacts of membership in multinational organizations and agreements, treaties, resource and technology exchanges, Heartland and Rimland Theory, demarcation of borders, territorial morphology

Geospatial Skills and Geo-literacy

SS HS.3.5 Evaluate issues and/or events using geographic knowledge and geospatial skills to make informed decisions.

SS HS.3.5.a Apply geographic knowledge and skills to interpret the past and present in order to plan for the future.

For example: developing a geographic question, acquiring and organizing data/information, performing analysis, presenting findings, and developing action plan

SS HS.3.5.b Analyze how geospatial skills and geo-literacy are applied to improve standards of living and solve problems.

For example: Examine how geospatial technologies (such as GIS [Geographic Information Systems] and remote sensing) and geographic knowledge (such as geopolitics) can be applied to better understand the world, address issues, and make spatial decisions (such as determining market potential, optimum usage of irrigation and fertilizers, or mapping public health outbreaks to determine source).

SS HS.3.5.c Evaluate geographical information sources for applications, credibility, and appropriateness in displaying spatial data.

For example: use maps (paper, digital, and mental), atlases, Global Positioning System (GPS), Geographic Information Systems (GIS), remote sensing, and forms of quantitative/qualitative data, analyze a map to determine appropriate use of scale, evaluate strengths and weaknesses of different map projections

Nebraska Social Studies Standards
High School History

Summary

History involves acquiring knowledge about significant events, developments, individuals, groups, documents, places, and ideas to support investigations about the past. Acquiring relevant knowledge requires assembling information from a wide variety of sources in an integrative process. Developing historical knowledge in connection with historical investigations not only helps students better remember the content because it has meaning, but also allows students to become better critical thinkers. High school history courses emphasize historical thinking. Historical thinking requires understanding and evaluating change and continuity over time, and making appropriate use of historical evidence in answering questions and developing arguments about the past. It involves going beyond simply asking, "What happened when?" to evaluating why and how events occurred and developments unfolded. It involves locating and assessing historical sources of many different types to understand the contexts of given historical eras and the perspectives of different individuals and groups within geographic units that range from the local to the global. Historical thinking is a process of chronological reasoning, which means wrestling with issues of causality, connections, significance, and context with the goal of developing credible explanations of historical events and developments based on reasoned interpretation of evidence.

United States History (Progressive Era – Present)

Change, Continuity and Context

HS.4.1 (US) Analyze and evaluate patterns of continuity and change over time in American history.

SS HS.4.1.a (US) Evaluate the cause and effect of historical events on various groups in the United States.

For example: To which conditions were Progressives responding? Why did the United States enter World War I? What caused the Great Depression? What caused the interpretation of "separate but equal" to change over time?

SS HS.4.1.b (US) Select, record, and interpret key national events in chronological order.

For example: Progressive Era, Women's Suffrage, World War I, Great Migration, Great Depression and New Deal, Naziism, World War II, Holocaust, Cold War, Civil Rights Era, contemporary United States

SS HS.4.1.c (US) Evaluate the impact of people, events, and ideas, including various cultures and ethnic groups, on the United States.

For example: 19th Amendment, *Brown v. Board of Education of Topeka*, Dolores Huerta, desegregation of the military following WWII, March on Washington, Movement for the Restoration of Tribal Status, continuing struggle for equality

Multiple Perspectives

SS HS.4.2 (US) Analyze the complexity of the interaction of multiple perspectives to investigate causes and effects of significant events in the development of history.

SS HS.4.2.a (US) Identify and evaluate how considering multiple perspectives facilitates an understanding of history.

For example: Nineteenth Amendment, 1924 National Origins Act, Indian Reorganization Act of 1934, Bracero program, Civil Rights Movement

SS HS.4.2.b (US) Evaluate the relevancy, accuracy, and completeness of primary and secondary sources to better understand multiple perspectives of the same event.

For example: Theodore Roosevelt's New Nationalism and Woodrow Wilson's New Freedom, Indian Reorganization Act and responses from tribal leaders, differing strategies in the struggle to gain black equality

SS HS.4.3 (US) Examine historical events from the perspectives of marginalized and underrepresented groups.

SS HS.4.3.a (US) Identify how differing experiences can lead to the development of perspectives.

For example: religious, racial or ethnic groups, immigrants, women, LGBTQ persons, and Native American nations

SS HS.4.3.b (US) Interpret how and why marginalized and underrepresented groups and/or individuals might understand historical events similarly or differently.

For example: Immigration and Naturalization Act of 1965, Stonewall Riots, American Indian Movement, Equal Rights Amendment, Civil Rights Act of 1964, *West Virginia v. Barnette*, United Farm Workers

Historical Analysis and Interpretation

SS HS.4.4 (US) Evaluate sources for perspective, limitations, accuracy, and historical context.

SS HS.4.4.a (US) Compare, contrast, and critique the central arguments in primary and secondary sources of history from multiple media.

For example: written documents, radio broadcasts, news broadcasts, film, newspapers, photographs, oral histories, virtual museum exhibits

SS HS.4.4.b (US) Evaluate strengths and limitations of a variety of primary and secondary historical sources.

For example: Jane Addams on settlement houses, Franklin Roosevelt's "Four Freedoms" Speech, Martin Luther King, Jr.'s "Letter from Birmingham Jail," Equal Rights Amendment

SS HS.4.4.c (US) Determine the relationship between multiple causes and effects of events and developments in the past.

For example: patterns of immigration and migration, presidential leadership strategies, tactics among different civil rights organizations

SS HS.4.4.d (US) Synthesize the relationships among historical events in the United States and relevant contemporary issues.

For example: voting behavior, political party platforms, economic trends, place relevant current events in historical context, the relationship between Native Americans living on and off the reservation

Historical Inquiry and Research

SS HS.4.5 (US) Apply the inquiry process to construct and answer historical questions.

SS HS.4.5.a (US) Construct meaningful questions about topics in U.S. history.

For example: "Why did the United States enter World War I?"

SS HS.4.5.b (US) Locate, evaluate, and cite appropriate sources for research about selected topics in U.S. History, including primary and secondary sources.

For example: Examine speeches from President Woodrow Wilson leading up to World War I, examine internal communications within Wilson administration, examine press coverage of events leading up to American entry.

SS HS.4.5.c (US) Select, organize, and corroborate relevant historical information about selected topics in U.S. History.

For example: Compare the sources and determine an initial answer to the inquiry.

SS HS.4.5.d (US) Synthesize historical information to create new understandings.

For example: Compare the answer students have created to secondary sources and potentially revise students' answers.

SS HS.4.5.e (US) Communicate inquiry results within a historical context.

For example: Provide an evidence-based answer to the inquiry, "Why did the United States enter World War I?"

World History (1500 CE – Present)

Change, Continuity, and Context

HS.4.1 (WLD) Analyze and evaluate patterns of continuity and change over time in world history.

SS HS.4.1.a (WLD) Evaluate the cause and effect of historical events in the world.

For example: How did the rise of totalitarianism lead to war?

SS HS.4.1.b (WLD) Select, record, and interpret key global events in chronological order.

For example: emergence of new states and cultures, increased inter-regional trade, colonization and expansion, global interactions, Industrialization, Age of Revolutions, Imperialism, global conflict, Holocaust, globalization, decolonization, Cold War, contemporary events

SS HS.4.1.c (WLD) Evaluate the impact of people, events, and ideas, including various cultures and ethnic groups, on the world.

For example: trade networks, empires, revolutions, treaties, warfare, diplomacy, migration and immigration

Multiple Perspectives

SS HS.4.2 (WLD) Analyze the complexity of the interaction of multiple perspectives to investigate causes and effects of significant events in the development of history.

SS HS.4.2.a (WLD) Identify and evaluate how considering multiple perspectives facilitates an understanding of history.

For example: Scramble for Africa and indigenous response, Arab-Israeli Conflict, French Revolution, Haitian Revolution

SS HS.4.2.b (WLD) Evaluate the relevancy, accuracy, and completeness of primary and secondary sources to better understand multiple perspectives of the same event.

For example: compare accounts from colonizers and colonized, impact of trade on different population groups

SS HS.4.3 (WLD) Examine historical events from the perspectives of diverse groups.

SS HS.4.3.a (WLD) Identify how differing experiences can lead to the development of perspectives.

For example: diverse groups of historical figures and examples from political, religious, and ethnic groups

SS HS.4.3.b (WLD) Interpret how and why diverse groups and/or individuals might understand historical events similarly or differently.

For example: diverse groups of historical actors and examples from national, religious, and ethnic groups

Historical Analysis and Interpretation

SS HS.4.4 (WLD) Evaluate sources for perspective, limitations, accuracy, and historical context.

SS HS.4.4.a (WLD) Compare, contrast, and critique the central arguments in primary and secondary sources of history from multiple media.

For example: written documents, radio broadcasts, news broadcasts, film, newspapers, photographs, oral histories, virtual museum exhibits, works of art

SS HS.4.4.b (WLD) Evaluate strengths and limitations of a variety of primary and secondary historical sources.

For example: written and visual documents

SS HS.4.4.c (WLD) Determine the relationship between multiple causes and effects of events and developments in the past.

For example: patterns of migration and immigration, wars, diplomacy, government structures, religious movements

SS HS.4.4.d (WLD) Synthesize the relationships among historical events in the world and relevant contemporary issues.

For example: current events from various international news sources

Historical Inquiry and Research

SS HS.4.5 (WLD) Apply the inquiry process to construct and answer historical questions.

SS HS.4.5.a (WLD) Construct meaningful questions that initiate an inquiry.

For example: "Can peace lead to war?"

SS HS.4.5.b (WLD) Locate, evaluate, and cite appropriate sources for research about selected topics in world history, including primary and secondary sources.

For example: Examine the Treaty of Versailles and the League of Nations founding documents, examine maps from before and after treaty, examine contemporary responses to the treaty from a variety of countries.

SS HS.4.5.c (WLD) Select, organize, and corroborate relevant historical information about selected topics in world history.

For example: Compare the sources and determine an initial answer to the inquiry.

SS HS.4.5.d (WLD) Synthesize historical information to create new understandings.

For example: Compare the answer students have created to secondary sources and potentially revise students' answers.

SS HS.4.5.e (WLD) Communicate inquiry results within a historical context.

For example: Provide an evidence-based answer to the inquiry, "How do countries make decisions about war and peace?"

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

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

AUGUST 31, 2023

PEKNY & ASSOCIATES, CPA'S, PC

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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

Shelby-Rising City Public Schools, District No. 32
PO Box 218, Polk County
Shelby, Ne 68662

We have performed the procedures enumerated below, which were agreed to by Shelby-Rising City Public Schools and the Nebraska Department of Education, solely to test Shelby-Rising City Public 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, 2023. Shelby-Rising City Public School's management is responsible for the Shelby-Rising City Public 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, 2023. 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, 2023 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, 2023.
 - 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, 2023. 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 Shelby-Rising City Public Schools’ adherence to the Nebraska Department of Education’s student membership and attendance reporting for the fiscal year ended August 31, 2023. 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 Shelby-Rising City Public 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 1, 2023

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

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

AUGUST 31, 2023

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**ANNUAL FINANCIAL STATEMENTS AND
ACCOMPANYING INDEPENDENT AUDITOR'S REPORTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2023**

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**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**ANNUAL FINANCIAL STATEMENTS AND
ACCOMPANYING INDEPENDENT AUDITOR'S REPORTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2023**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Shelby-Rising City Public Schools
District No. 32, Polk County
Shelby, Nebraska

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Shelby-Rising City Public Schools, District No. 32, Shelby, Nebraska (the "District"), as of and for the year ended August 31, 2023, 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 and each major fund of the District, as of August 31, 2023, 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 Shelby-Rising City Public Schools, District No. 32, Shelby, 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

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months beyond the financial statement date, including any currently known 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 Shelby-Rising City Public Schools, District No. 32, Shelby, Nebraska's basic financial statements. The combining fund financial statements 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 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 form of 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 1, 2023, 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 Shelby-Rising City Public Schools, District No. 32, Shelby, 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 Shelby-Rising City Public Schools, District No. 32, Shelby, Nebraska's internal control over financial reporting and compliance.

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC
November 1, 2023

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2023

	Governmental Activities	Totals
ASSETS		
Cash and cash equivalents	\$ 3,185,012	\$ 3,185,012
Cash with county treasurers	1,096,278	1,096,278
	\$ 4,281,290	\$ 4,281,290
 NET POSITION		
Restricted	\$ 1,096,689	\$ 1,096,689
Unrestricted	3,184,601	3,184,601
	\$ 4,281,290	\$ 4,281,290

See Accompanying Auditor's Report and Notes to Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2023

	<u>Cash</u> <u>Disbursements</u>	<u>Program Cash Receipts</u> <u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Net (Disbursements)</u> <u>Receipts and</u> <u>Changes in</u> <u>Net Assets</u>
GOVERNMENTAL ACTIVITIES				
Regular instructional programs	\$ 3,331,935	\$ 23,756	\$ 5,450	\$ (3,302,729)
Limited english proficiency programs	77,323	-	-	(77,323)
Poverty programs	128,235	-	-	(128,235)
Special education instructional programs	579,574	-	280,820	(298,754)
Support services - pupils	264,194	-	-	(264,194)
Support services - special education pupils	191,171	-	-	(191,171)
Student meals	120,919	100,916	1,547	(18,456)
Student activities	249,411	-	6,100	(243,311)
Support services - staff	313,665	-	-	(313,665)
County fines and licenses	-	18,547	-	18,547
Board of education	58,737	-	-	(58,737)
Executive administration services	198,649	-	-	(198,649)
Office of the principal	150,215	-	-	(150,215)
Support services - business	279,221	-	-	(279,221)
Support services - building(s) and site(s)	660,269	-	-	(660,269)
Support services - vehicles	3,643	-	-	(3,643)
Safety and Security	5,076	-	-	(5,076)
Support services - pupil transportation	273,711	-	-	(273,711)
Support services - special education pupil transportation	13,346	-	9,935	(3,411)
State categorical programs	-	-	2,616	2,616
Federal programs	521,990	-	376,112	(145,878)
Facilities construction and improvements	552,934	-	-	(552,934)
Debt services	900,865	-	-	(900,865)
Net governmental activities	<u>\$ 8,875,083</u>	<u>\$ 143,219</u>	<u>\$ 682,580</u>	<u>\$ (8,049,284)</u>
GENERAL RECEIPTS				
Taxes				6,332,094
Local receipts				197,397
State receipts				592,566
Non-revenue receipts				87,985
Investment interest - restricted				9,423
Investment interest - unrestricted				36,919
Total general receipts				<u>7,256,384</u>
Change in net position				(792,900)
Net position - beginning of year				<u>5,074,190</u>
Net position - end of year				<u>\$ 4,281,290</u>

See Accompanying Auditor's Report and Notes to Financial Statements

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

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

FOR THE YEAR ENDED AUGUST 31, 2023

	Special Revenue Fund	
	General	Activities
ASSETS		
Cash and cash equivalents	\$ 2,058,708	\$ 196,960
Cash with county treasurers	928,933	-
	<u>2,987,641</u>	<u>-</u>
Total assets	<u>\$ 2,987,641</u>	<u>\$ 196,960</u>
FUND BALANCES		
Unspendable	\$ -	\$ -
Restricted	-	-
Committed	-	-
Assigned	520,406	196,960
Unassigned	2,467,235	-
	<u>2,987,641</u>	<u>196,960</u>
Total fund balance	<u>\$ 2,987,641</u>	<u>\$ 196,960</u>

See Accompanying Auditor's Report and Notes to Financial Statements

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

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

FOR THE YEAR ENDED AUGUST 31, 2023

Special Revenue Funds		Capital Projects Fund	Debt Service Fund	Governmental Funds
School Nutrition	Student Fee	Special Building	Bond	
\$ 86,968	\$ -	\$ 53,231	\$ 789,145	\$ 3,185,012
-	-	6,981	160,364	1,096,278
<u>\$ 86,968</u>	<u>\$ -</u>	<u>\$ 60,212</u>	<u>\$ 949,509</u>	<u>\$ 4,281,290</u>
\$ -	\$ -	\$ -	\$ -	\$ -
86,968	-	60,212	949,509	1,096,689
-	-	-	-	-
-	-	-	-	717,366
-	-	-	-	2,467,235
<u>\$ 86,968</u>	<u>\$ -</u>	<u>\$ 60,212</u>	<u>\$ 949,509</u>	<u>\$ 4,281,290</u>

See Accompanying Auditor's Report and Notes to Financial Statements

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

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

FOR THE YEAR ENDED AUGUST 31, 2023

	General	Special Revenue Fund Activities
RECEIPTS		
Taxes	\$ 5,383,635	\$ -
Local receipts	72,925	196,647
County receipts	18,547	-
State receipts	885,937	-
Federal receipts	236,449	-
Non-revenue receipts	85,862	2,123
Total receipts	6,683,355	198,770
DISBURSEMENTS		
Instructional programs	3,331,935	-
Limited english proficiency programs	77,323	-
Poverty programs	128,235	-
Special education instructional programs	579,574	-
Support services - pupils	264,194	-
Support services - special education pupils	191,171	-
Student meals	-	-
Student activities	-	249,411
Support services - staff	313,665	-
Board of education	58,737	-
Executive administration services	198,649	-
Office of the principal	150,215	-
Support services - business	279,221	-
Support services - building(s) and site(s)	660,269	-
Support services - vehicles	3,643	-
Safety and security	5,076	-
Support services - pupil transportation	273,711	-
Support services - special education pupil transportation	13,346	-
State categorical programs	-	-
Federal programs	382,327	-
Facilities construction and improvements	358,883	-
Debt services	-	-
Total disbursements	7,270,174	249,411
Excess (deficiency) of receipts over disbursements before other financing uses	(586,819)	(50,641)
OTHER FINANCING SOURCES/(USES)		
Transfers from other funds	-	70,000
Transfers to other funds	(70,000)	-
Net change in fund balance	(656,819)	19,359
Fund balance - beginning of year	3,644,460	177,601
Fund balance - end of year	\$ 2,987,641	\$ 196,960

See Accompanying Auditor's Report and Notes to Financial Statements

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

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

FOR THE YEAR ENDED AUGUST 31, 2023

Special Revenue Funds		Capital Projects Fund	Debt Service Fund	Governmental Funds
School Nutrition	Student Fee	Special Building	Bond	
\$ -	\$ -	\$ 42,479	\$ 905,980	\$ 6,332,094
101,727	-	1,759	6,903	379,961
-	-	-	-	18,547
1,547	-	-	-	887,484
139,663	-	-	-	376,112
-	-	-	-	87,985
<u>242,937</u>	<u>-</u>	<u>44,238</u>	<u>912,883</u>	<u>8,082,183</u>
-	-	-	-	3,331,935
-	-	-	-	77,323
-	-	-	-	128,235
-	-	-	-	579,574
-	-	-	-	264,194
-	-	-	-	191,171
120,919	-	-	-	120,919
-	-	-	-	249,411
-	-	-	-	313,665
-	-	-	-	58,737
-	-	-	-	198,649
-	-	-	-	150,215
-	-	-	-	279,221
-	-	-	-	660,269
-	-	-	-	3,643
-	-	-	-	5,076
-	-	-	-	273,711
-	-	-	-	13,346
-	-	-	-	-
139,663	-	-	-	521,990
-	-	194,051	-	552,934
-	-	-	900,865	900,865
<u>260,582</u>	<u>-</u>	<u>194,051</u>	<u>900,865</u>	<u>8,875,083</u>
(17,645)	-	(149,813)	12,018	(792,900)
-	-	-	-	70,000
-	-	-	-	(70,000)
(17,645)	-	(149,813)	12,018	(792,900)
104,613	-	210,025	937,491	5,074,190
<u>\$ 86,968</u>	<u>\$ -</u>	<u>\$ 60,212</u>	<u>\$ 949,509</u>	<u>\$ 4,281,290</u>

See Accompanying Auditor's Report and Notes to Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32 POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Overview

Organization - Shelby-Rising City Public Schools, District No. 32, (the "District") is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

Reporting Entity

The District's financial statements are presented as the primary government and include all departments, activities and organizations for which the District is financially accountable. The District has determined that there are no potential component units that meet the criteria for inclusion in the financial statements.

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, county treasurer receipts are recognized when collected by the county, all other receipts are recognized when cash is received by the District rather than when earned, and expenditures are recognized when cash is disbursed. This basis is a basis of accounting other than accounting principles generally accepted in the United States of America.

This basis of accounting is applied to all transactions, including the disbursements for capital assets, receipt of 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. 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.

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Presentation - continued

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 category. A fund is considered major if it is the primary operating fund of the District, meets specific criteria set forth by GASB or is identified as a major fund by the District’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 General Fund includes the following:

Depreciation Fund – This fund accounts for resources designated and maintained for the eventual purchase of capital assets through the transfer of monies from the General Fund. This fund is a component of the General Fund.

Employee Benefit Fund – This fund accounts for the reserve of money for the benefit of School District employees for fringe benefits through the transfer of monies from other funds. This fund is a component of the General Fund.

Special Revenue Fund – These funds are used to account for the proceeds of the specific revenue sources that are either legally restricted or designated to finance particular functions or activities other than debt service or capital projects. The reporting entity includes the following special revenue funds:

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

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

Student Fee 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.

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Presentation - continued

Capital Projects Fund – This fund is used to account for the construction, rehabilitation and acquisition of capital assets.

Special Building Fund – This fund accounts for taxes levied and other revenues specifically maintained to acquire or improve sites and/or to erect, alter or improve buildings.

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 the Statement of Net Position, “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.

Long-Term Debt

Long-term debt arising from cash transactions for governmental funds is not reported 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.”

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Equity Classification - continued

It is the District's policy to use restricted net position prior to the use of unrestricted net position, when a disbursement is made 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 the 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 has nonspendable resources in the Fullerton Schools Foundation.
- b. Restricted – This classification includes amounts for which constraints have been placed on the use of resources either (1) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (2) imposed by law through constitutional provisions or enabling legislation.
- c. Committed – Defined as being imposed by the government itself using its highest level of decision-making authority. That constraint can be removed or changed only by taking the same action.
- d. Assigned – Defined as amounts intended to be used for specific purposes. 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 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.

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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.

Fund Financial Statements

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

- a. Interfund loans – flow of assets from one fund to another where repayment is expected within two years are reported as cash receipts and disbursements
- 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 General Fund transferred the following amounts:

- a. \$47,864 to the Employee Benefit Fund for the payment of employee benefits.
- b. \$50,000 to the Depreciation Fund to purchase student transportation vehicles.
- c. \$70,000 to the Activity Fund to subsidize the fund.

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.

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2023**

2. BUDGET PROCESS AND PROPERTY TAXES, CONTINUED

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. There were no amendments to the budget during the year ended August 31, 2023.

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 taxpayer comments.
- On or before September 20, the budget is legally adopted by the Board of Education through passage of a resolution and is filed with the appropriate agencies.
- Total fund expenditures may not legally exceed total appropriations at the fund level or for “regular education” in the General Fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year end and any revisions require Board approval.

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

3. DEPOSITS AND INVESTMENTS

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

At August 31, 2023, the District had bank deposits of \$3,426,264, all of which were 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.

The District had no investments as of August 31, 2023.

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2023**

4. FUNDS HELD BY COUNTY TREASURER

The following balances were held by the Butler and Polk County Treasurers for the District as of August 31, 2023.

	<u>Butler County</u>	<u>Polk County</u>	<u>Total</u>
General Fund	\$ 417,884	\$ 511,049	\$ 928,933
Special Building Fund	\$ 3,165	\$ 3,816	\$ 6,981
Bond Fund	<u>\$ 72,699</u>	<u>\$ 87,665</u>	<u>\$ 160,364</u>
Totals	<u>\$ 493,748</u>	<u>\$ 602,530</u>	<u>\$ 1,096,278</u>

5. LEASES

On March 15, 2022, the District leased a Sharp copier for \$191.64 per month for 48 months. The final payment is due on April 15, 2026.

On August 1, 2021, the District contracted to rent 3 LaserJet printers for \$435.63 a month for 48 months with initial and security payments being due upon signing. Both were paid on September 9, 2021. Regular payments are due on the 13th of every month. The final payment is due September 13, 2025.

On January 11, 2021, the District contracted to rent 1 copier for \$305.00 per month for 60 months with initial payment being due upon signing. Both were paid on February 13, 2021. Regular payments are due on the 13th of every month. The final payment is due January 13, 2025.

The following is a schedule for the next five years of future minimum lease payments required under leases as of August 31, 2023.

<u>Year Ending August 31</u>	
2024	11,187
2025	6,525
2026	767
2027	0
2028	<u>0</u>
	<u>\$ 18,479</u>

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2023**

6. LONG-TERM DEBT

The District's bonds outstanding at August 31, 2023 are comprised of the following:

Series 2020B Refunding General Obligation Bonds payable in the amount of \$3,975,000, which originated on November 18, 2020, were issued for purpose of refunding the outstanding Series 2016 General Obligation Bonds of \$3,915,000. Principal bond payments are due yearly starting on December 15, 2021. Interest ranging from 0.50% to 1.85% is payable semi-annually on June 15 and December 15, commencing on June 15, 2021. The final payment is due December 15, 2035. \$3,480,000

Series 2020 Refunding General Obligation Bonds payable in the amount of \$8,310,000, which originated on June 30, 2020, were issued for purpose of refunding the outstanding Series 2015 General Obligation Bonds of \$8,335,000. Principal bond payments are due yearly starting on December 15, 2020. Interest ranging from 0.85% to 2.00% is payable semi-annually on June 15 and December 15, commencing on December 15, 2020. The final payment is due December 15, 2035. \$ 6,965,000
Total Bonds Outstanding at August 31, 2023 \$10,445,000

The following is a summary of bond transactions of the District for the year ended August 31, 2023:

<u>Bonds</u>	<u>Series 2020</u>	<u>Series 2020B</u>
Bonds Payable, Beginning of Year	\$ 7,430,000	\$ 3,730,000
Bond Proceeds	\$ 0	\$ 0
Bonds Paid	\$ (465,000)	\$ (250,000)
Bonds Called	\$ 0	\$ 0
Bonds Payable, End of Year	<u>\$ 6,965,000</u>	<u>\$ 3,480,000</u>
Interest Paid for the Year	<u>\$ 141,625</u>	<u>\$ 43,440</u>
Principal due within one year	<u>\$ 475,000</u>	<u>\$ 255,000</u>

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2023**

6. LONG-TERM DEBT, CONTINUED

Annual future payments for the Series 2020B Refunding and 2020 Refunding Bonds payable at August 31, 2023 are as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Fiscal Year Total</u>
2024	730,000	176,537	906,537
2025	735,000	165,394	900,394
2026	745,000	153,909	898,909
2027	760,000	141,947	901,947
2028	775,000	129,458	904,458
2029-2036	<u>7,475,000</u>	<u>516,396</u>	<u>7,216,396</u>
	<u>\$ 6,700,000</u>	<u>\$ 1,283,641</u>	<u>\$ 11,728,641</u>

7. DEFINED BENEFIT PENSION PLAN NOTE – MODIFIED CASH BASIS

Plan Description. Eligible employees of the Shelby-Rising City Public Schools District are provided with pensions through a cost sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS).

During the NPERS fiscal year ended June 30, 2022, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

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.

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2023**

8. DEFINED BENEFIT PENSION PLAN NOTE - MODIFIED CASH BASIS, CONTINUED

Contributions. The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2021 to June 30, 2022, (and from July 1, 2022 through August 31, 2023). 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, 2023 was \$373,738.

Pension Liabilities(Assets). At June 30, 2022, the NPERS, as a whole, reported a total net pension liability(asset) of \$810,465,539 of which the District's share amounted to \$1,136,500. 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(asset) was measured as of June 30, 2022, and the total pension liability(asset) used to calculate the net pension liability(asset) was determined using an actuarial valuation as of that date. The District's proportion of the net pension liability(asset) was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2022, the District's proportion was .140228 percent, which was an increase of .008633 percent from its proportion measured as of June 30, 2020.

Actuarial Assumptions. More detailed information relating to the actuarial assumptions used in determining the 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 Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes the financial statements and required supplementary information for NPERS. That report can be obtained online at http://www.auditors.nebraska.gov/APA_Reports/2023/SA851-09132023-July_1_2021_through_June_30_2022_School_Employees_Retirement_Plan_Employer_GASB_68_Schedules_Audit_Report.pdf.

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2023**

10. COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The District participates in several 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 leave and vacation) and any employer-related costs earned and unpaid, are not reflected in the government-wide or fund financial statements.

11. INTERLOCAL AGREEMENT

The District has entered into an interlocal agreement with the Educational Service Unit No. 7 and 19 other school districts dated August 6, 2018. The purpose of this agreement is to construct and operate a special education facility at Educational Service Unit No. 7 and to enter into any arrangements or agreements that are desirable or necessary to achieve this purpose. The agreement shall commence on August 20, 2018 and continue until terminated by the parties involved. Each school district shall make an initial contribution of \$31,500.00. Each District had the option of a) Pay full amount before end of FY18 or FY19; b) Pay in 5 annual installments beginning in FY18 or FY19; c) Incur \$5,000.00 penalty and be billed upon enrollment of qualifying student in the behavior program, which will make the total cost \$36,500.00.

In the fiscal year ended August 31, 2019, the District chose the first option and paid the full amount of \$31,500.00. The district made no additional payments during the fiscal year ending August 31, 2023.

11. SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 1, 2023, which is the date the financial statements were available to be issued.

12. RISK MANAGEMENT

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

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA
BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
GENERAL FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023**

<u>Function</u>	<u>Original and Final Budget</u>	<u>Actual</u>
Budgetary fund balance, September 1, 2022		\$ 2,859,837
Receipts:		
Local receipts:		
1100 Local property taxes	\$ 5,092,860	4,535,824
1115 Carline tax	2,500	1,889
1120 Public power district sales tax	30,000	33,850
1125 Motor vehicle taxes	210,000	257,051
1140 Late interest and penalties on taxes	8,000	13,073
1370 Preschool tuition and fees	5,000	11,396
1510 Interest on Investments	1,000	25,708
1925 Other grants from corporations	-	5,450
1955 Post secondary receipts	5,000	12,360
1990 Other local receipts	21,159	8,397
Other local receipts	-	-
	5,375,519	4,904,998
County receipts:		
2110 County fines and license fees	10,000	13,020
2210 Educational service unit receipts	1,000	5,527
	11,000	18,547
State receipts:		
3110 State aid	532,841	532,841
3120 Special education programs (school age)	247,000	280,820
3125 Special education transportation (school age)	5,000	9,935
3130 Homestead exemption	-	40,165
3131 Property tax credit	-	490,903
3180 Pro-rate motor vehicle	8,000	10,880
3400 State apportionment	40,000	59,725
3535 Payments for high ability learners	-	2,616
3990 Other state receipts	5,342	-
	838,183	1,427,885
Federal receipts:		
4105 Universal services fund	5,000	-
4310 REAP (small rural school achievement grants)	42,000	74,135
4505 ESEA/ESSA Title I, Part A grants	100,000	39,657
4509 Title II A	-	6,473
4518 IDEA Enrollment/Poverty	90,000	-
4708 Medicaid in public schools (MIPS)	4,500	6,164
4709 Medicaid in Administrative Activities (MAAPS)	-	6,179
4997 ESSER II - CRRSA	50,000	103,841
	291,500	236,449

See Notes to Supplementary Information
Budgetary Comparison Schedules

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
GENERAL FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023

Function	Original and Final Budget	Actual
Receipts (continued):		
Non-revenue receipts:		
5301 Insurance adjustments	30,000	68,825
5320 Sale of property	2,500	-
5690 Other non-revenue receipts	8,000	17,037
	<u>40,500</u>	<u>85,862</u>
Total receipts	6,556,702	6,673,741
Disbursements:		
1100 Regular instructional programs	4,459,440	3,207,975
1150 Limited english proficiency programs	117,300	77,323
1160 Poverty programs	76,200	128,235
1190 Early childhood programs	123,100	122,848
1200s Special education instructional programs	595,000	579,574
21RG Support services - pupils	265,000	264,194
21SP Support services - pupils-special education	140,000	191,171
2200s Support services - staff	300,000	313,665
2310 Board of education	50,000	45,647
2320 Executive administration services	180,000	198,649
2330 Legal services	6,000	13,090
2410 Office of the principal	260,000	150,215
2500s General administration - business services	260,000	279,221
2610 Support services - building operations	430,000	571,912
2620 Support services - building maintenance	80,000	88,357
2650 Support services- vehicle operation and maintenance	82,000	3,643
2670 Safety and security	-	5,076
27RG Support services - regular pupil transportation	212,000	323,711
27SP Support services - special education pupil transportation	85,000	13,346
3500s State categorical programs	61,600	-
4000s Facilities acquisition and construction	100,000	36,164
6000s Federal programs	400,000	382,327
8000 Transfers to the other funds	25,000	70,000
	<u>8,307,640</u>	<u>7,066,343</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (1,750,938)</u>	<u>(392,602)</u>
Budgetary fund balance, August 31, 2023		<u>\$ 2,467,235</u>

See Notes to Supplementary Information
Budgetary Comparison Schedules

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
DEPRECIATION FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
Budgetary fund balance, September 1, 2022		\$ 760,040
Receipts:		
Interest	\$ -	9,614
Transfer from the general fund	250,000	50,000
Total receipts	250,000	59,614
Disbursements:		
Capital outlay	1,129,253	322,719
Total disbursements	1,129,253	322,719
Excess (deficiency) of receipts over disbursements	\$ (879,253)	(263,105)
Budgetary fund balance, August 31, 2023		\$ 496,935

See Notes to Supplementary Information
Budgetary Comparison Schedules

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
EMPLOYEE BENEFIT FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023**

	Original and Final Budget	Actual
Budgetary fund balance, September 1, 2022		\$ 24,583
Receipts:		
Transfers from the general fund	\$ 52,074	47,864
Total receipts	52,074	47,864
Disbursements:		
Employee benefits	65,000	48,976
Total disbursements	65,000	48,976
Excess (deficiency) of receipts over disbursements	\$ (12,926)	(1,112)
Budgetary fund balance, August 31, 2023		\$ 23,471

See Notes to Supplementary Information
Budgetary Comparison Schedules

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
ACTIVITIES FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
Budgetary fund balance, September 1, 2022		\$ 177,601
Receipts:		
Interest	\$ 100	1,597
Activities receipts	120,000	188,950
Other Contributions from Private Sources	-	6,100
Other non-revenue receipts	-	2,123
Transfers from other funds	25,000	70,000
Total receipts	145,100	268,770
Disbursements:		
Supplies and materials	325,637	249,411
Total disbursements	325,637	249,411
Excess (deficiency) of receipts over disbursements	\$ (180,537)	19,359
Budgetary fund balance, August 31, 2023		\$ 196,960

See Notes to Supplementary Information
Budgetary Comparison Schedules

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
SCHOOL NUTRITION FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
Budgetary fund balance, September 1, 2022		\$ 104,613
Receipts:		
Interest	\$ 50	761
Sale of lunches/milk	100,000	100,917
Other local receipts	-	50
State reimbursement	1,000	1,547
Federal reimbursement	100,000	139,663
Total receipts	201,050	242,938
Disbursements:		
Salaries	70,000	61,777
Employee benefits	15,000	10,109
Purchased services	3,000	45
Repairs and maintenance	-	5,131
Supplies and materials	15,000	3,956
Food	140,000	166,933
Capital outlay	25,000	12,298
Miscellaneous expenses	-	334
Total disbursements	268,000	260,583
Excess (deficiency) of receipts over disbursements	\$ (66,950)	(17,645)
Budgetary fund balance, August 31, 2023		\$ 86,968

See Notes to Supplementary Information
Budgetary Comparison Schedules

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
SPECIAL BUILDING FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023**

	Original and Final Budget	Actual
Budgetary fund balance, September 1, 2022		\$ 210,025
Receipts:		
Local property taxes	\$ 39,175	37,809
Interest	75	1,759
Carline taxes	80	14
Public power district sales tax	900	281
Penalties and interest on taxes	-	192
Homestead exemption	-	328
Property tax credit	-	3,757
Pro-rate motor vehicle	500	98
	40,730	44,238
Total receipts	40,730	44,238
Disbursements:		
Land Improvements	-	50,400
Building acquisition & improvements	330,331	143,651
Total disbursements	330,331	194,051
Excess (deficiency) of receipts over disbursements	\$ (289,601)	(149,813)
Budgetary fund balance, August 31, 2023		\$ 60,212

See Notes to Supplementary Information
Budgetary Comparison Schedules

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
STUDENT FEE FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023

	Original and Final Budget	Actual
Budgetary fund balance, September 1, 2022		\$ -
Receipts:		
Extracurricular activities fees	\$ -	-
Total receipts	-	-
Disbursements:		
Extracurricular activities costs	-	-
Total disbursements	-	-
Excess (deficiency) of receipts over disbursements	\$ -	-
Budgetary fund balance, August 31, 2023		\$ -

See Notes to Supplementary Information
Budgetary Comparison Schedules

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
BOND FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2023**

	Original and Final Budget	Actual
Budgetary fund balance, September 1, 2022		\$ 937,491
Receipts:		
Local property taxes	\$ 900,000	801,580
Carline taxes	500	334
Public power district sales tax	6,000	5,982
Penalties and interest on taxes	1,000	2,312
Interest	300	6,903
Homestead Exemption	-	7,527
Property tax credit	-	86,322
Pro-rate motor vehicle	2,000	1,923
	909,800	912,883
Total receipts	909,800	912,883
Disbursements:		
Redemption of principal	1,000,000	715,000
Bond interest paid	724,655	185,065
Other miscellaneous expenses	-	800
	1,724,655	900,865
Total disbursements	1,724,655	900,865
Excess (deficiency) of receipts over disbursements	<u>\$ (814,855)</u>	<u>12,018</u>
Budgetary fund balance, August 31, 2023		\$ 949,509

See Notes to Supplementary Information
Budgetary Comparison Schedules

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTE TO SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES
FOR THE YEAR ENDED AUGUST 31, 2023**

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. Under this method of accounting, all unexpended 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 include all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, the Depreciation Fund and Employee Benefit Fund have been included in the General Fund since their revenues are mainly derived from transfers from the General Fund. However, since the Depreciation Fund and Employee Benefit Fund are required by State law to adopt their own budget, their respective budgetary schedules have been included here.

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

COMBINING SCHEDULE OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2023

	General	Depreciation	Employee Benefit	Total General Fund
ASSETS				
Cash and cash equivalents	\$ 1,538,302	\$ 496,935	\$ 23,471	\$ 2,058,708
Cash with county treasurers	928,933	-	-	928,933
Total assets	\$ 2,467,235	\$ 496,935	\$ 23,471	\$ 2,987,641
FUND BALANCES				
Assigned	-	496,935	23,471	520,406
Unassigned	2,467,235	-	-	2,467,235
Total fund balance	\$ 2,467,235	\$ 496,935	\$ 23,471	\$ 2,987,641

See Accompanying Auditor's Report and Notes to Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCES - MODIFIED CASH BASIS - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2023**

	<u>General</u>	<u>Depreciation</u>	<u>Employee Benefit</u>	<u>Total General Fund</u>
RECEIPTS				
Taxes	\$ 5,383,635	\$ -	\$ -	\$ 5,383,635
Local receipts	63,311	9,614	-	72,925
County receipts	18,547	-	-	18,547
State receipts	885,937	-	-	885,937
Federal receipts	236,449	-	-	236,449
Non-revenue receipts	85,862	-	-	85,862
Total receipts	<u>6,673,741</u>	<u>9,614</u>	<u>-</u>	<u>6,683,355</u>
DISBURSEMENTS				
Instructional programs	3,282,959	-	48,976	3,331,935
Limited english proficiency programs	77,323	-	-	77,323
Poverty programs	128,235	-	-	128,235
Special education instructional programs	579,574	-	-	579,574
Support services - pupils	264,194	-	-	264,194
Support services - special education pupils	191,171	-	-	191,171
Support services - staff	313,665	-	-	313,665
Board of education	58,737	-	-	58,737
Executive administration services	198,649	-	-	198,649
Office of the principal	150,215	-	-	150,215
Support services - business	279,221	-	-	279,221
Support services - building(s) and site(s)	660,269	-	-	660,269
Support services - vehicles	3,643	-	-	3,643
Safety and security	5,076	-	-	5,076
Support services - pupil transportation	273,711	-	-	273,711
Support services - special education pupil transportation	13,346	-	-	13,346
State categorical programs	-	-	-	-
Facilities acquisition and construction	36,164	322,719	-	358,883
Federal programs	382,327	-	-	382,327
Total disbursements	<u>6,898,479</u>	<u>322,719</u>	<u>48,976</u>	<u>7,270,174</u>
Excess (deficiency) of receipts over disbursements before other financing uses	(224,738)	(313,105)	(48,976)	(586,819)
OTHER FINANCING SOURCES/(USES)				
Transfers from other funds	-	50,000	47,864	97,864
Transfers to other funds	(167,864)	-	-	(167,864)
Net change in fund balance	(392,602)	(263,105)	(1,112)	(656,819)
Fund balance - beginning of year	<u>2,859,837</u>	<u>760,040</u>	<u>24,583</u>	<u>3,644,460</u>
Fund balance - end of year	<u>\$ 2,467,235</u>	<u>\$ 496,935</u>	<u>\$ 23,471</u>	<u>\$ 2,987,641</u>

See Accompanying Auditor's Report and Notes to Financial Statements

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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
Shelby-Rising City Public Schools,
District No. 32, Polk County
Shelby, 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, the blended component unit, and each major fund of Shelby-Rising City Public Schools, District No. 32, Shelby, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Shelby Public School's basic financial statements and have issued our report thereon dated November 1, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Shelby-Rising City Public School's 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 Shelby-Rising City Public Schools, District No. 32, Shelby, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of the Shelby-Rising City Public Schools, District No. 32's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control described in the accompanying schedule of findings and responses as item 2023-001 that we consider to be significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Shelby-Rising City Public Schools, District No. 32'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Shelby Public Schools, District No. 1's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Shelby-Rising City Public Schools, District No. 32, Shelby, Nebraska's response to findings identified in our audit and described in the accompanying schedule of findings and responses. Shelby-Rising City Public Schools, District No. 32, Shelby, Nebraska's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Pekny & Associates, CPAs, PC

Pekny & Associates, CPA's, PC
Columbus, NE
November 1, 2023

**SHELBY-RISING CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2023**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS

2023-001 - Internal Control

Criteria: A strong internal control environment should include the processes that are designed to provide reasonable assurance by segregating duties with respect to handling and recording transactions.

Condition: Due to a limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipts, disbursements, and recording of transactions.

Cause: The District has limited personnel involved in the accounting function.

Potential Effect: Inadequate segregation of duties could lead to misappropriation of assets or improper reporting.

Recommendation: We recommend the District implement procedures to ensure that duties with respect to handling and recording transactions be segregated or that alternative controls be used to compensate for lack of segregation.

Views of Responsible Officials and Planned Corrective Action: We concur with the finding. Due to the size and resources of the District, proper segregation of duties cannot be obtained. We will, however, have measures put in place to segregate duties as much as possible and provide oversight of the accounting function.

See Accompanying Auditor's Report and Notes to Financial Statements

CURRICULUM DEVELOPMENT

Curriculum development shall be an ongoing process in the school district. Each curriculum area shall be reviewed and revised when necessary according to the timelines set out by the superintendent. These timelines will provide for periodic review of each curriculum area.

The superintendent shall be responsible for curriculum development and for determining the most effective way of conducting research of the school district's curriculum needs and a long-range curriculum development program. In making recommendations to the board, the superintendent shall propose a curriculum that will:

- fulfill the philosophy of the school district;
- reflect the educational and operational needs assessment of the school district;
- articulate courses of study from kindergarten through grade twelve;
- identify minimum objectives for each course and, at the elementary level, for each grade;
- provide for the evaluation of the procedures and methods for attaining the objectives;
- provide for objective monitoring of a student's progress;
- provide for the needs of vocational and college bound students;
- include, if feasible, the course offerings requested by the students;
- provide measurable quality academic content standards that are the same as, equal to or more rigorous than the adopted state standards of the Nebraska Department of Education within one year.

The above mentioned standards include the English Language Arts Standards (2014), Mathematics Standards (2015), Science Standards (2017) and Social Studies Standards (2012) as approved by NDE. Any changes from the specific standards as approved by NDE in those four areas will be attached to this policy.

It shall be the responsibility of the superintendent to keep the board apprised of necessary curriculum changes and revisions and, if needed, to develop administrative regulations for curriculum development and recommendations to the board.

Legal Reference: NDE Rule 10
20 U.S.C. § 1232h (1994).
34 C.F.R. Pt. 98 (1996).

Cross Reference: 102 Educational Philosophy of the District
104 Educational and Operational Planning
604 Instructional Curriculum
606 Instructional Materials

Approved _____ Reviewed _____ Revised _____

CURRICULUM ADOPTION

Curriculum of the school district must be recommended by the superintendent and approved by the board.

The board may authorize the use of curriculum guides when it adopts the curriculum. Such guides will be used when, in the opinion of the superintendent, they will be of assistance to the instructional program and will provide a consistent approach in the instructional program.

Legal Reference: 20 U.S.C. § 1232h (1994).
 34 C.F.R. Pt. 98 (1996).

Approved _____ Reviewed _____ Revised _____

CURRICULUM EVALUATION

When a new program is proposed or significant changes occur, a report will be made to the board describing the process employed and the reasons for the curriculum change.

The board shall review the students' performance on standardized tests, courses, and other indicators of student achievement deemed relevant by the board as a guideline for the effectiveness of the curriculum. It shall be the responsibility of the superintendent to provide the board with the test scores and grades along with the superintendent's comments about the school district's curriculum.

Legal Reference: 20 U.S.C. § 1232h (1994).
 34 C.F.R. Pt. 98 (1996).

Cross Reference: 101 Educational Philosophy of the District
 104 Educational and Operational Planning
 604 Instructional Curriculum
 611 Academic Achievement

Approved _____ Reviewed _____ Revised _____

GRADUATION REQUIREMENTS

Students must successfully complete the courses required by the board and the Nebraska Department of Education in order to graduate.

It shall be the responsibility of the superintendent to ensure that students complete grades one through twelve and that high school students complete [200; other] credits prior to graduation. The following credits will be required:

Language Arts	40 credit hours
Science	30 credit hours
Mathematics	30 credit hours
Social Studies	30 credit hours
Physical Education	10 credit hours
Financial Literacy	5 credit hours
Total Required Hours	145 credit hours
Total Elective Hours	55 credit hours

Total Required Hours for Graduation **200 credit hours**

Total Course Credits - **270** (State of NE requires 200 – 80% must be core – Rule 10)

The required courses of study will be reviewed by the board annually.

Graduation requirements for special education students will be in accordance with the prescribed course of study as described in their Individualized Education Program (IEP). Each student's IEP will include a statement of the projected date of graduation at least 18 months in advance of the projected date and the criteria to be used in determining whether graduation will occur. Prior to the special education student's graduation, the IEP team shall determine whether the graduation criteria have been met.

IDEA Considerations

Graduating with a regular high school diploma or reaching the maximum age of eligibility both result in termination of a student's eligibility for Special Education (IDEA) services. Procedurally, the student's Individualized Education Program (IEP) team must meet to review the student's status and issue the appropriate coding for the student, specifically 210 or 211 as described in the ADVISER Data Elements Manual, a reasonable time before the student's eligibility is terminated. These meetings may be held via the telephone or through a virtual platform (e.g. Zoom, Google, etc.) and should include the student (if possible). The school district must also provide the student with a summary of performance prior to graduation or ending services because of age. Some

Approved _____ Reviewed _____ Revised _____

IEP teams may have already provided a Notice of Graduation or Notice of Ending Services Due to Age to certain students. As this is an issue of IDEA eligibility, the Nebraska Department of Education recommends that school districts make every effort to complete these steps in a timely manner.

Requirements Related to American Civics (Nebraska Revised Statute 79-724)

The requirements within Nebraska Revised Statute 79-724 took effect on September 1, 2019, and the NDE considers 2019-2020 a transition year for implementation. Even so, opportunities may exist in an alternate learning environment to meet requirements within 79-724.

- If a district intends to administer the civics portion of the U.S. Citizenship and Immigration Service Naturalization Test, students are required to take the test twice - once prior to completing 8th grade and a second time prior to completing 12th grade. It may be possible for seniors to complete the second testing in an alternate learning environment. For example, the University of Nebraska High School is offering “Citizenship 101” for free (non-credit), and it prepares students to take the naturalization test at the completion.
- For districts that intend to have students attend/participate in a meeting of a public body OR complete a project/paper and class presentation as outlined in 79-724, those requirements may also be met in an alternate learning environment.



**Educational Service Unit 7
Special Education
Expansion Program
Proposal**

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Project Proposal

The Educational Service Unit 7 located in Columbus, Nebraska, presents a proposal for the expansion of the existing ESU 7 Level III programs aimed at providing comprehensive support to students facing significant learning and developmental challenges. This proposal introduces a program referred to as "Program" within the context of this document.

The Program is designed to offer robust assistance to low-functioning students with autism or complex disorders within ESU 7 school districts situated in a seven-county vicinity, spanning from kindergarten to individuals up to the age of 21 (see [Appendix A: Project Partners](#)). An application procedure will be in place to determine the eligibility of students for enrollment in the Program (see [Appendix B: Program Application DRAFT](#)). Those enrolled in the Program will focus on developing essential life skills, enhancing social interactions, improving communication abilities, and acquiring the necessary behavioral skills to thrive in their respective environments.

The tuition and building fees associated with the Program will be invoiced to the school districts with students participating in the Program. It's important to note that building fees are not eligible for special education reimbursement, and this distinction will be clearly indicated on the tuition bill to the respective districts.

The Program is scheduled to be housed within a repurposed classroom in the Learning Academy on the ESU 7 campus, commencing in the academic year 2024-2025, with an initial limited student capacity of up to five (see [Appendix C: Timeline](#)). Following

essential renovations, the Program will be relocated to the South Building, allowing for full enrollment capacity of up to ten students beginning in August, 2025.

Rationale

ESU 7's commitment to providing comprehensive support for students with autism or similar complex disabilities of low functioning has been an ongoing and central focus for the school districts since 2014. On an annual and continuous basis, the ESU 7 Special Education Director actively collaborates with school districts to assess and address their unique special education requirements. Service contracts are meticulously tailored to address these specific needs. These critical deliberations take place during Annual Consultation Meetings, culminating in the finalization of essential services, training initiatives, and specialized support for districts, educators, and students.

The pressing need for an additional Level III program, dedicated to addressing the unique challenges posed by high-needs autism and related disorders, has consistently surfaced as a prominent concern. During the most recent service planning meeting with Superintendents, the establishment of a high-needs autism program emerged as a top priority for multiple districts. The demand for additional, highly targeted, and intensive support remains an unmet need within ESU 7's member districts.

It is important to note that while ESU 7 currently offers support to school districts, educators, and students, this assistance is not structured in the form of a specialized program situated on the ESU 7 campus. Instead, ESU 7 personnel have been instrumental in supporting schools and students through a multifaceted approach. This approach

encompasses the creation of specialized programming within districts, active involvement,

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in Individualized Education Plan development, meeting support, assistance with curriculum design, behavior analysis and support, specialized training in autism and related fields for staff, and model teaching.

Service Planning

Service planning for the academic year 2023-2024 was successfully concluded in December 2022. During this period, the development of a program on the ESU 7 campus, tailored to students with severe autism or other complex disabilities, garnered heightened attention. It became apparent that a more comprehensive analysis, involving the collection of additional data and thorough discussion, was necessary to ascertain the priority of this service.

Subsequently, planning for the ESU 7 Service Plan for the academic year 2024-2025 commenced in August 2023. The perceptual data analysis underscored the imperative need for a specialized education program designed to address the unique requirements of students who exhibit low functioning capabilities. These students are predominantly afflicted by significant autism and related disorders, leading to pronounced communication and behavioral challenges.

Upon establishing the priority of implementing a program tailored to students with low functioning, severe autism, and related disorders, superintendents were tasked with initiating discussions on this program with their respective district administration teams. Subsequently, a Zoom meeting was convened on October 6, 2023, with the aim of engaging districts interested in the Program. It is noteworthy that twelve districts actively

participated in the Zoom meeting, each expressing a genuine interest and identifying potential students within their purview.

To facilitate informed decision-making at the district level, requests for cost estimations were issued in preparation for the upcoming district board meetings. Concurrently, comprehensive communication, encapsulated in [Appendix D: Correspondence](#), was disseminated to superintendents in preparation for their October 2023 board meetings.

Existing Structure

ESU 7 possesses ownership of the South Building structure, encompassing an estimated 12,000 square feet, with plans to renovate approximately 1,200 square feet, as detailed in [Appendix E: Site Plan](#). The refurbished area is slated to accommodate two (2) classrooms, one (1) wheelchair-accessible bathroom, one (1) sensory room, and two (2) recovery rooms. This renovation project will also entail the inclusion of two interior exits and one exterior exit. Furthermore, an ADA-compliant playground will be introduced as an additional feature, without necessitating modifications to the existing parking allowances.

Building Costs and Contributions

Option 1: Districts Pay Tuition + \$6800 non-reimbursable. ESU Pays \$330,000 non-reimbursable.

Estimated total budget of funds for the approximate 1,200 sq ft remodeling project is \$180,000. Cost per square foot is estimated to be \$150. If the cost per square foot is

determined to be more than the estimated cost, the project will be adjusted accordingly.
The breakdown of contributions is as follows:

- ESU 7 School District Partners: Non-reimbursable \$40 per day for enrolled students over time for remodel expenses plus \$45,000-65,000 tuition for enrolled students
- ESU 7 General Fund: up to \$30,000 additional expenses and \$300,000 playground.

Each school district Board of Education will sign a partnership contract ([Appendix F: Agreement for Payment of Funds DRAFT](#)) describing the financial responsibilities of both parties as a result of contributing dollars ([Appendix G: Resolution For District Board of Education](#)). The building will be legally owned by ESU 7 with programming advice provided by ESU 7 member districts.

Option 2: Districts Pay Tuition + \$6800 reimbursable. ESU Pays \$180,000 non-reimbursable. (THIS IS THE PREFERRED OPTION, BUT WILL NEED CONFIRMATION FROM NDE FIRST).

Estimated total budget of funds for the approximate 1,200 sq ft remodeling project is \$180,000. Cost per square foot is estimated to be \$150. If the cost per square foot is determined to be more than the estimated cost, the project will be adjusted accordingly.
The breakdown of contributions is as follows:

- ESU 7 School District Partners: Reimbursable \$40 per day over time for equipment and playground plus \$45,000-65,000 tuition for enrolled students
- ESU 7 General Fund: \$180,000 remodel expenses

Each school district Board of Education will sign a partnership contract ([Appendix F: Agreement for Payment of Funds DRAFT](#)) describing the financial responsibilities of both parties as a result of contributing dollars ([Appendix G: Resolution For District Board of](#)

[Education](#)). The building will be legally owned by ESU 7 with programming advice provided by ESU 7 member districts.

Dollars Contributed

ESU 7's special education program receives advice and input from its ESU 7 Executive Committee of Superintendents. The Committee will provide a final recommendation for dollars to contribute for the building remodel ([Appendix H: Sample Contribution Worksheet](#)).

The anticipated total dollars applied toward this building remodel **or equipment and playground** by these nineteen districts is \$180,000 **or \$330,000** with maintenance expenses ongoing. Each school district participating in the remodel project for the Program will contribute a daily building fee amount **or daily equipment fee**. A daily rate of \$40 will be added to the bill for any student attending the program. This amount is not **or is** eligible for special education reimbursement.

The successful execution of the Project hinges on the efficient staffing, provisioning, equipping, training, and overseeing of the personnel responsible for the students attending (as detailed in [Appendix I: Staff Qualifications](#)). To ensure the seamless operation of this endeavor, schools enrolling in the first year of the Project will be obligated to pay the full-year tuition along with the daily building fee, regardless of their students' attendance, except in cases where one of the following circumstances arises:

1. Expenses are adequately covered by other school districts who have students attending. This will require more than 5 students for one teacher, or no more than 10 students for two teachers.
2. If a student leaves the Program, another district fills the vacancy.

Reasons a student may not complete the year:

- Student moves
- Student becomes ill or otherwise is unable to attend
- Student violates the handbook and is expelled

General Building Specifications

In broad terms, the building remodel will encompass approximately 1,200 square feet. This structure will be thoughtfully designed to cater to the specific needs of the ESU 7 school districts, particularly in providing essential support to students facing significant language and behavioral challenges, often associated with autism or complex special education disorders (as outlined in [Appendix J: List of Structural Components](#)). The projected program is committed to adhering to the principles of the Least Restrictive Environment (LRE) as it functions not as a traditional school but as a service. This meticulous approach ensures strict compliance with LRE requirements. Furthermore, the remodeled area will be fully aligned with all necessary American with Disabilities Act (ADA) specifications.

Board Support

ESU 7 Chief Administrator and Special Education Director will visit any district Boards that request their presence to describe the Program ([Appendix K: Contact Information](#)). School districts have requested final decisions to be made on or before the end of the Fall semester 2023 for both the participating school district Boards of Education, as well as ESU 7 Board of Education.

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Appendix A: Project Partners

- Educational Service Unit No. 7 (“ESU 7”);
- Boone County School District 06-0001, commonly known as Boone Central Public Schools (“Boone Central”); and
- Merrick County School District 61-0004, commonly known as Central City Public Schools (“Central City”).
- Colfax County School District 19-0058, commonly known as Clarkson Public Schools (“Clarkson”).
- Platte County School District 71-0001, commonly known as Columbus Public Schools (“Columbus”).
- Polk County School District 72-0015, commonly known as Cross County Public Schools (“Cross County”).
- Butler County School District 12-0056, commonly known as David City Public Schools (“David City”).
- Butler County School District 12-0502, commonly known as East Butler Public Schools (“East Butler”).
- Nance County School District 63-0001, commonly known as Fullerton Public Schools (“Fullerton”).
- Polk County School District 72-0075, commonly known as High Plains Community Schools (“High Plains”).
- Colfax County School District 19-0070, commonly known as Howells-Dodge Consolidated Schools (“Howells-Dodge”).
- Platte County School District 71-0067, commonly known as Humphrey Public Schools (“Humphrey”).
- Platte County School District 71-0005, commonly known as Lakeview Community Schools (“Lakeview”).
- Colfax County School District 19-0039, commonly known as Leigh Community Schools (“Leigh”).
- Polk County School District 72-0019, commonly known as Osceola Public Schools (“Osceola”).
- Merrick County School District 61-00949 commonly known as Palmer Public Schools (“Palmer”).

- Colfax County School District 19-0123, commonly known as Schuyler Community Schools (“Schuyler”).
- Polk County School District 72-0032, commonly known as Shelby-Rising Schools (“Shelby-Rising”).
- Boone County School District 06-0017, Commonly known as St. Edward Public Schools (“St. Edward”).
- Nance County School District 63-0030, commonly known as Twin River Public Schools (“Twin River”).

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Appendix B: Program Application DRAFT

ESU 7 Expanded Level III Program Application

ESU 7 Expanded Program Application 2024-2025 - Google Forms Please complete the application as thoroughly as possible. Students may be Kindergarten through age 21.

Intake process:

1. Complete this application
2. ESU 7 team reviews application
3. Representative from ESU 7 team observes student at home district
4. Student (applicant) and parent tour Program
5. ESU 7 team makes a recommendation to home district
6. If student is a fit for program, home district invites ESU 7 representative to student's IEP to discuss needs, services and placement.

If you have any questions, please contact:

Cara Neesen
ESU 7
Student Services Principal
402-564-0815 extension 1008

lpolk@esu7.org [Switch account](#)



Not shared

* Indicates required question

School District *

Your answer

School District Contact Person (Name, Phone Number, email) *

Your answer



Special Education Case manager (Name, Phone Number, email) *

Your answer

Date of Application *

Date

mm/dd/yyyy



Student's Name (First and Last) *

Your answer

Date of Birth *

Date

mm/dd/yyyy



Age and Grade Level *

Your answer _____

Gender *

Female

Male

Prefer not to say

Other _____

Student Lives with: *

Parent

Grandparent

Foster Parent

Other _____

Parent Contact Information (Name, Phone Number, Address, email) *

Your answer _____

Is Placement for Now or Later? *

Now

Next Semester

Next School Year

Other

Most Recent Special Education Eligibility Category (Include primary and secondary) *

Your answer

Why Are You Considering Placement in the New Program *

Your answer

Are Student's Parents Aware You Are Considering this Placement? *

Yes

No

Other

Have You Discussed Programming Needs With Your School Psychologist? *

Yes

No

Other

How Have You Served This Student in the Past? *

Your answer

Does This Student Have Behavioral Concerns? Is yes, explain in detail *

Your answer

Does Student Have Communication Concerns? If yes, explain in detail. *

Your answer

What Assistive Technology Does Student Use (low and high tech)? *

Your answer

Is Student Currently Under the Care of Physician for any Condition? If yes, please *
explain in detail.

Your answer _____

Is Student Currently taking Any Prescribed Medications or Herbal Remedies? If *
Yes, Please list and explain.

Your answer _____

Please indicate Student's level of independence with toileting needs (Please *
check all that apply).


- Student is completely independent (no assistance in the bathroom)
- Incontinent
- Need assistance to get on and off the toilet
- Uses a lift of some kind
- Full assistance all aspects of toileting
- Assistance now and then for accidents
- Other: _____

Does Student Have Any Dietary Restrictions? If Yes, explain. *

Your answer

Please send Most Recent IEP, MDT, FBA, and BIP to cneesen@esu7.org *

Date



Submit

Clear form

DRAFT


Appendix C: Timeline

**All dates are approximate*

October-December 2023	Boards of Education Approval
November 2023	Project Proposal Drafted
December 2023-February 2024	Recruit and Hire Staff
January 2024	Contract with Architect
February 2024	Finish Bid Documents
March 2023	Bid the Project
March-April 2024	Open Bids, ESU 7 Board Approval
August 2024	Soft Start with Limited Capacity in Learning Academy Repurposed Classroom
May - December 2024	Remodel
January 2025	Move to Remodeled Space

Appendix D: Correspondence

Email on October 5, 2023 to ESU 7 Public School Superintendents

 **Larianne Polk** October 5, 2023 at 2:58 PM

★ High needs program Hide

To: Tucker Tejkl, Brent Hollinger, Chad Denker, Mark Ernst, Cole Fischer, King, Brice, Kim Beran, Jeff Anderson, Jason Schapmann, Jeff Schwartz, Jason Cline,

Cc: Tami Clay,

Bcc: Mindy Reed

Good morning.

I know you all had a meeting with Tami regarding a high needs program earlier this week (Monday). She said you were asking for a VERY rough idea of what to expect in terms of cost for that program. I have some information here, but it is very rough. I am guessing high as I do not know the cost of remodel, the availability of staff, the numbers of schools or students, etc. The following information is based on \$200,000 remodel project with 5 districts, and year 1 tuition for a program with 5 students.

Each district would contribute \$10,000 year 1 and \$5,000 each year after through year 5.
* Districts not contributing at the onset of the program will be charged an extra 10% per year.

Program costs/tuition will range from \$60,000-75,000.
* We will be very transparent with the program costs after we have more information. For now, I am basing these costs on of the following:

- ~ Portion of salaries and benefits for Tami, bookkeeper, principal, custodian, IT support (we do this for each sped service now)
- ~ 1 full time teacher
- ~ 1 day/wk equivalent for SLP
- ~ 5 paras for 1:1 for each of the projected students
- ~ 1 para to float as needs arise
- ~ necessary specialized training.
- ~ equipment

This is, and will be, a costly program. ESU 3 in Papillon has a similar program and their cost of tuition is in that range.

Tami and I are working on a program description, but will not have time to put that together for you by Monday. This is what we have so far.

Description

The Educational Service Unit 7 in Columbus, NE proposes to provide an expansion to the Learning Academy program to support students in a Level III program on the ESU 7 campus. This Learning Academy II will provide ESU 7 school districts in the seven county area intense support for their lower functioning students with autism, kindergarten through the age of 21. These students will work on communication and behavioral skills necessary to function in their environments. The Learning Academy II will be located in the ESU 7 South Building. .

Support for low functioning students with autism has been a priority for schools since 2014. In the years since, ESU 7 has supported these schools and students by assisting with creating programming at districts, Individualized Education Plan development and meeting support, curriculum design assistance, behavior support and analysis, autism training to staff, and model teaching. As a result of Service Planning work in December 2022 and again in the perceptual data dig in August 2023, students with low functioning autism with behavior and communication needs were elevated to a level school districts inquired about the development of a program located on the ESU 7 campus with anticipated opening to be Fall 2024.

Please call my cell phone if you have any questions. I am out of state at an advocacy conference in DC until late Friday. Let me know how I can help you.



Larianne Polk Ed.D.

Chief Administrator

Strategic · Responsibility · Relator · Achiever · Significance

Educational Service Unit 7

Address: 2657 44th Ave., Columbus, NE 68601

Phone: (402) 564-5753 Ext.1001

Mobile: (402) 720-4977

Website: www.esu7.org

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Minutes after discussion in October 17, 2023 Superintendent Meeting

8:30-9:00 am - High Needs Autism Program Discussion

- Notes:
 - Autism Program:
 - Total cost. If only 5 at the beginning what is the criteria. If no room, then what?
 - Waiting list
 - If no join now, what about the 10% penalty
 - If districts decide to do the \$40 per day rate, there will be no penalty
 - How do ESU funds work?
 - ESU 7's budget is funded less than $\frac{1}{3}$ property tax, $\frac{1}{3}$ grants, and more than $\frac{1}{3}$ contracts with districts
 - No authority to levy for a building fund
 - All special education programs are 100% funded by contracts
 - Discussed options on if you contribute funds now, or if you wait until you send kids.
 - Need to ask the Schools which option to use.
 - Will do in a Google Form
 - 3 options in the program
 - 30K over 5 years with penalty
 - 5k start up and 40d/day
 - 40d/day
 - Projected budget for the program
 - Approximately \$180,000 remodel
 - Estimated \$45,000-65,000 per year tuition
 - Several clarifying questions about year one options are for commitment, and if any portions are reimbursable.
 - Daily rate and building contributions not reimbursable
 - Will be called an expanded Level III program, not necessarily an autism program, in order to not unintentionally restrict to one disability.
 - Can a 1:1 come with the student
 - This will be something to determine on case by case basis

Discussion in October 17, 2023 Superintendent Meeting

8:30-9:00 am - High Needs Autism Program Discussion

- Update on the Special Education Autism Program
 - Working on the proposal. Will be presented to the ESU 7 Board during our November meeting.
 - Working hard to put together a detailed budget.
 - Districts agreed to having a building fee added to the enrolled student tuition.

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Discussion in October 17, 2023 Executive Superintendent Committee Meeting

11:30am-1:30pm - High Needs Autism Program Discussion

- Discussed other options for payment of the program in order for districts to receive maximum reimbursement.
 - Option 1:
 - \$45,000-65,000 tuition + \$6,800 building fee (\$40 per day) for enrolled students.
 - ESU 7 Board Pay for equipment and supplies and playground, approximately \$330,000.
 - Reimbursement
 - This option will provide schools with reimbursable expenses for the tuition.
 - Approx. \$52,000 per enrolled student
 - ESU is **not** reimbursed for any of their expenses, approximately \$330,000
 - Option 2:
 - \$45,000-65,000 tuition + \$6,800 equipment fee (\$40 per day) for enrolled students.
 - ESU 7 Board Pay for remodel, approximately \$180,000.
 - Reimbursement
 - This option will provide schools with reimbursable expenses for the tuition and equipment
 - Approx. \$52,000 + \$5,440 per enrolled student
 - ESU is **not** reimbursed for any of their expenses, approximately \$180,000
- Discussed getting a grant to support the build of the playground. Polk explained ESUs are not considered schools or LEAs so we do not qualify for the grants. CPS offered to have us use their foundation to apply for the grant.

Email sent to superintendents 11/7/2023

To: [ESU7 Public Superintendents](#)

Cc:

Bcc:

Reply To:


Subject: Sped Expansion Program Proposal

From: Larianne Polk – lpolk@esu7.org

Signature: Strengths


Attached to this email is the draft of the proposal. I have included 2 options, but they are not needing a decision by you. If NDE says I can include equipment in the rate AND that is reimbursable, we will **go with Option 2**. Tami is checking on that. Either way, your contribution is \$40 per day. I just hope we can get you reimbursement on that amount.

- Option 1:
 - \$45,000-65,000 tuition + \$6,800 building fee (\$40 per day) for enrolled students.
 - ESU 7 Board Pay for equipment and supplies and playground, approximately \$330,000.
 - Reimbursement
 - This option will provide schools with reimbursable expenses for the **tuition only**.
 - **Approx. \$52,000** per enrolled student
 - ESU is **not** reimbursed for any of their expenses, approximately \$330,000
- Option 2:
 - \$45,000-65,000 tuition + \$6,800 equipment fee (\$40 per day) for enrolled students.
 - ESU 7 Board Pay for remodel, approximately \$180,000.
 - Reimbursement
 - This option will provide schools with reimbursable expenses for the **tuition and equipment**
 - **Approx. \$52,000 + \$5,440** per enrolled student
 - ESU is **not** reimbursed for any of their expenses, approximately \$180,000

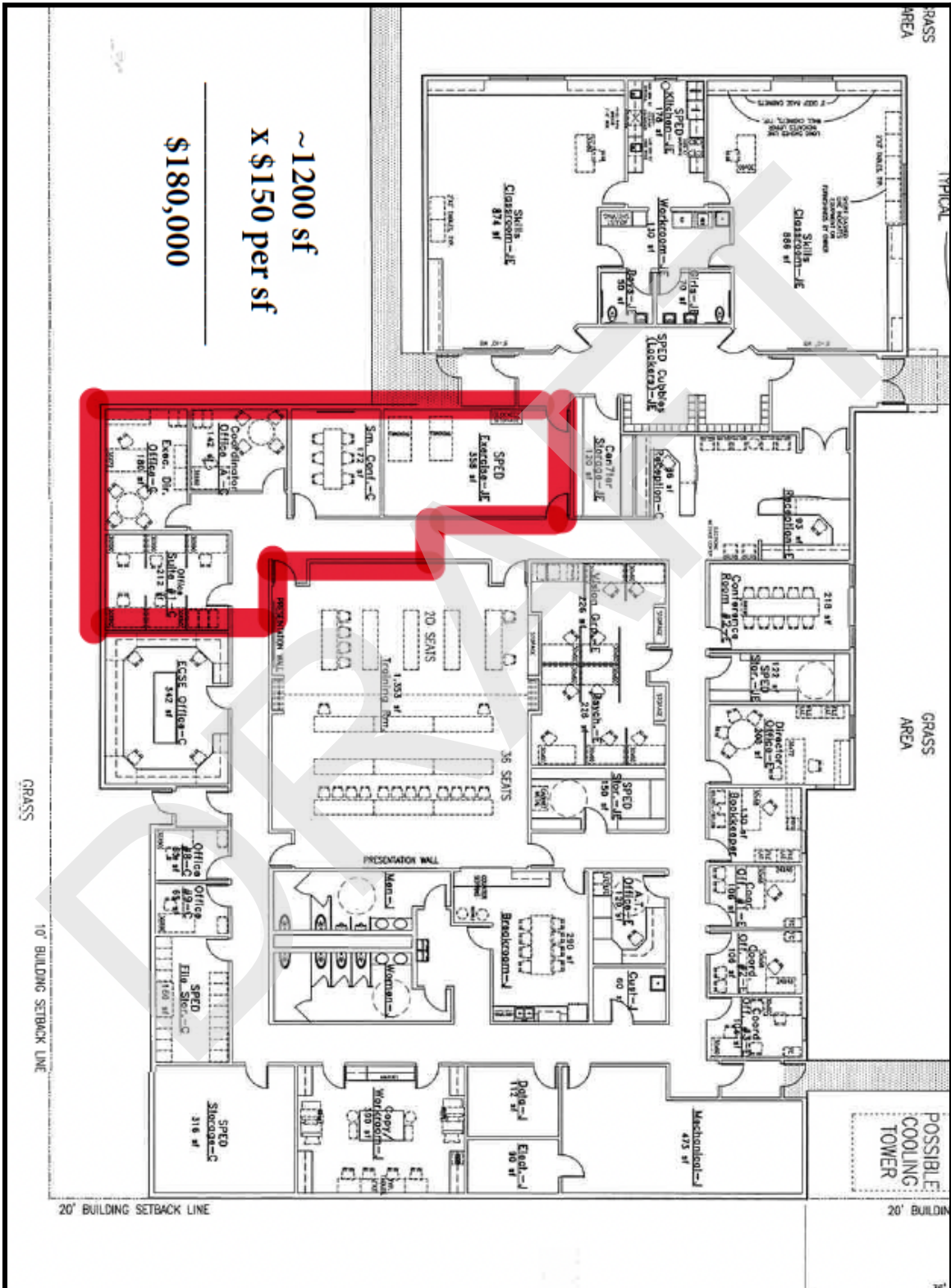


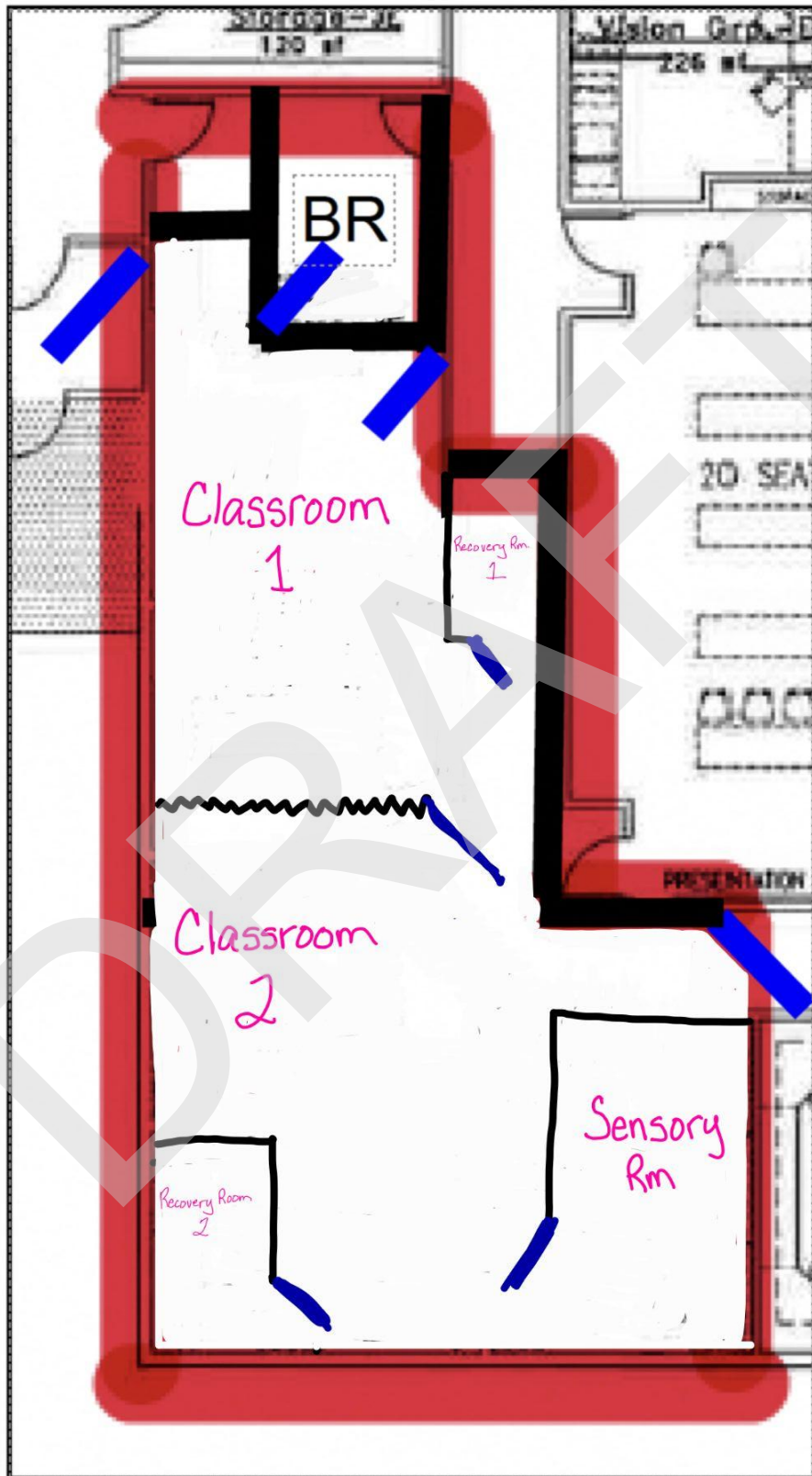
Larianne Polk Ed.D.
Chief Administrator
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Phone: (402) 564-5753 Ext.1001
Mobile: (402) 720-4977
Website: www.esu7.org
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Appendix E: Site Plan





Appendix F: Agreement for Payment of Funds DRAFT

Draft

11-7-2023

Draft

INTERLOCAL AGREEMENT FOR SPECIAL EDUCATION BUILDING PROJECT

This Interlocal Agreement ("Agreement") is made and entered into under the provisions of the Nebraska Interlocal Cooperation Act, NEB. REV. STAT. §§ 13-801 to 13-827 ("Act"), between:

- Educational Service Unit No. 7 ("ESU 7");
- Boone County School District 06-0001, commonly known as Boone Central Public Schools ("Boone Central"); and
- Merrick County School District 61-0004, commonly known as Central City Public Schools ("Central City").
- Colfax County School District 19-0058, commonly known as Clarkson Public Schools ("Clarkson").
- Platte County School District 71-0001, commonly known as Columbus Public Schools ("Columbus").
- Polk County School District 72-0015, commonly known as Cross County Public Schools ("Cross County").
- Butler County School District 12-0056, commonly known as David City Public Schools ("David City").
- Butler County School District 12-0502, commonly known as East Butler Public Schools ("East Butler").
- Nance County School District 63-0001, commonly known as Fullerton Public Schools ("Fullerton").
- Polk County School District 72-0075, commonly known as High Plains Community Schools ("High Plains").
- Colfax County School District 19-0070, commonly known as Howells-Dodge Consolidated Schools ("Howells-Dodge").
- Platte County School District 71-0067, commonly known as Humphrey Public Schools ("Humphrey").
- Platte County School District 71-0005, commonly known as

- Lakeview Community Schools ("Lakeview").
- Colfax County School District 19-0039, commonly known as Leigh Community Schools ("Leigh").
 - Polk County School District 72-0019, commonly known as Osceola Public Schools ("Osceola").
 - Merrick County School District 61-00949 commonly known as Palmer Public Schools ("Palmer").
 - Colfax County School District 19-0123, commonly known as Schuyler Community Schools ("Schuyler").
 - Polk County School District 72-0032, commonly known as Shelby-Rising Schools ("Shelby-Rising").
 - Boone County School District 06-0017, Commonly known as St. Edward Public Schools ("St. Edward").
 - Nance County School District 63-0030, commonly known as Twin River Public Schools ("Twin River").

The school districts are referred to collectively as "Districts." ESU 7 and the Districts are referred to collectively as "Parties."

WHEREAS, the Act provides that two or more public agencies may enter into an agreement for joint or cooperative action, and this Agreement is made and entered into pursuant to the provisions of that Act; and

WHEREAS, the Parties are a school district and an ESU and, therefore, also public agencies and political subdivisions of the State of Nebraska;

WHEREAS, the Parties desire to make the most efficient use of their taxing authority and other powers to enable them to cooperate with each other and other entities as further agreed on the basis of mutual advantage to provide goods, services, and facilities in a manner and pursuant to forms of governmental organization that will accord the best results in terms of geographic, economic, population, and other factors that will influence the needs and development of the Parties;

WHEREAS, the Parties have passed resolutions authorizing each party to approve and enter into this Agreement;

NOW, THEREFORE, in consideration of the mutual covenants contained herein, it is agreed by the parties as follows:

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1. No Separate Legal Entity. This Agreement does not establish a separate legal or joint entity.

2. Purpose. The purpose of this Agreement is to construct and operate a special education program (hereinafter "Program") at ESU 7 and to enter into any arrangements or agreements that are desirable or necessary to achieve this purpose.

3. Term. This Agreement shall commence on January 1, 2024 and shall continue until terminated by the Parties as provided herein.

4. Administration. The School Districts' superintendents and the ESU 7 Administrator ("Administrators") shall be responsible for jointly administering the cooperative undertaking described in this Agreement. The Administrators, may take any action authorized, either explicitly or implicitly, by the Interlocal Cooperation Act, including any action that may be necessary to perform the duties and functions as provided in this Agreement.

5. Fiscal Agent. ESU 7 shall serve as the fiscal agent for the purposes of this Agreement. The fiscal agent shall segregate funds contributed to a project pursuant to this Agreement from other funds it maintains and shall provide quarterly statements to the Parties of all activity. The fiscal agent will thereafter be authorized to make all necessary and appropriate expenditures in support of the project, unless said expenditures would cause the project to exceed the approved budget by more than \$100,000. If the fiscal agent deems it necessary to exceed a project budget by more than \$100,000, the agent shall request approval from the Parties' boards of education for the over-budget expenditure.

6. Control and Supervision. ESU 7 shall exercise the degree of control and supervision of the Program as necessary to achieve the purpose(s) of this agreement. Such control and supervision will include the enforcement of any rules and regulations adopted by the Parties for the safety of persons engaged in use of the Program.

7. Operations and Use. ESU 7 shall develop, on or before July 1, 2024), a plan for the operation of the Program (hereinafter "Use Schedule"). The Use Schedule may be amended or changed from time to time by ESU 7.

8. Use of Program by Other Persons or Organizations. The Parties may allow other individuals, entities, or organizations as is allowed by ESU 7 Facilities Use Policy.

9. Care and Maintenance. ESU 7 shall be responsible for the general maintenance and care of the Program, subject to financial payments or contributions made by the Districts.

10. Program Improvements. ESU 7 may make such alterations, improvements, and repairs to the Program as it desires without other Parties' approval. In circumstances where (1) capital construction additions

or improvement expenses will be passed on to the Parties, the other Parties' must approve said Program improvements in writing and (2) the alterations, improvements, or repairs that need to be approved by the appropriate regulatory authority are so approved by that authority. Each Party agrees to be responsible for the payment of any and all repairs, alterations, improvements, and replacements it makes to the Program except as otherwise agreed to by the parties in writing. All improvements made to the Program shall be and remain the personal property of the Party that owns the real property on which the improvements are located upon the termination of this Agreement, and shall remain with the Program at the termination of this Agreement for any reason.

11. Utilities. ESU 7 shall be responsible for the payment of all utilities.

12. Financial Contribution. The Program will be funded in two ways.

A. Program Tuition.

1. Parties with eligible students enrolled in the Program the first academic year, 2024-2025, will be obligated to pay the full-year tuition regardless of their students' attendance, except in cases where one of the following circumstances arises: (1) Expenses are adequately covered by other school districts who have students attending. This will require more than 5 students for one teacher, or no more than 10 students for two teachers, or (2) If a student leaves the Program, another district fills the vacancy.
2. After the first academic year, 2025-2026 and beyond, will pay tuition for eligible students enrolled in the Program.

B. Building Fee.

1. Each Party shall pay a \$40 daily building fee for students who attend the Program. This building fee is not eligible for special education reimbursement.

13. ESU 7 Responsibilities. ESU7 agrees to act as the Consortium Coordinating Agency, and as such, agrees to:

- A.** Furnish the Special Education personnel for the Program as well as administrative personnel to manage all administrative duties in regard to this Agreement.
- B.** Perform all the bookkeeping and financial operations necessary to manage this Agreement.
- C.** Prepare and submit all necessary reports and agreements as required for the management of this Agreement.

D. Not exceed the budget or spending guidelines as set forth in the School District's monetary contribution.

14. Expenses. Unless provided otherwise herein, all expenses resulting from this Agreement shall be shared and paid equally by the Parties.

15. Manner of Acquiring, Holding, and Disposing of Real and Personal Property. The Parties' respective governing boards shall determine the manner of acquiring, holding, or disposing of real property in the event that such a need arises. In no event shall the Administrators have the authority to acquire real property on behalf of the Parties. The Administrators shall have the authority to acquire and hold any personal property that is needed or required for the implementation of any purpose of this Agreement. The title to all such personal property shall be held in the name of ESU 7. ESU 7 shall have the authority to dispose of such personal property, provided that (a) any such disposal shall comply with state law, and (b) any funds raised from such sale shall be shared by the parties in proportion to their contribution made to obtain the property.

16. Financing and Budgeting. The Administrators will prepare and approve a budget on an annual basis based on a fiscal year that begins on September 1st and ends on August 31st. Each Party will budget separately to pay the costs and expenses that it will reasonably and necessarily incur to fulfill its obligations under this Agreement. Each Party agrees to pay an amount determined by the Administrators to fulfill its share and obligations under the budget pursuant to any terms or deadlines determined by the Administrators.

17. Damage or Destruction. The Parties agree that in the event of the damage or destruction of the Program, they shall be restored to the same use to the extent possible with insurance proceeds. No party shall be obligated to restore the Program beyond what can be provided with insurance proceeds. In the event that insurance proceeds are insufficient to repair or replace the Program, this Agreement shall terminate.

18. Taxes. This Agreement does not grant the Parties any authority to levy, collect, or account for any tax authorized under sections 13-318 through 13-326 or 13-2813 through 2816. The Party owning the Property will be liable for any real estate tax or assessment on such Property.

19. Nondiscrimination. The Parties shall not discriminate against any employee or applicant who is to be employed for performance of this Agreement with respect to his or her hire, tenure, terms, conditions, or privileges of employment, because of his race, color, religion, sex, disability, or national origin.

20. Employment Eligibility Verification. The Parties shall use a federal immigration verification system to determine the work eligibility

status of employees hired on or after October 1, 2009 and who are physically performing services within the State of Nebraska. If a party employs or contracts with any subcontractor in connection with this Agreement, the contracting party shall include a provision in the contract requiring the subcontractor to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska.

21. Termination. The Parties may terminate this Agreement prior to its scheduled termination date only if each of the Parties' governing boards pass a resolution and submit a copy of it to the other Parties. Any funds or property in possession of the Parties as a result of this Agreement shall be divided and distributed to the party that contributed it or funded its purchases. Termination shall not relieve a Party of any obligation for its share of any outstanding indebtedness or expense incurred under this Agreement.

22. Default. A party shall be in default under this Agreement if it breaches, defaults on or otherwise fails to perform or satisfy any agreement, obligation, term, covenant, condition or provision set forth herein or arising hereunder, and such breach, default or failure to perform continues for a period of thirty (30) days after the party receives written notice of such breach or failure to perform from the other party; or, if such breach cannot reasonably be cured within such 30-day period, and the breaching party fails to commence to cure such breach within such thirty (30) days after notice from the non-breaching party or fails to proceed diligently to cure such breach within a reasonable time thereafter. Upon default by a party, the remaining parties may pursue any remedy provided by law.

23. Liability Insurance. Each party shall obtain and pay for its own liability insurance coverage for their participation in this Agreement. The minimum coverage under such insurance shall be \$1,000,000 for one accident and \$5,000,000 in the aggregate.

24. New Members. The Parties may add additional parties to this Agreement by the majority consent of the then current member Parties. The Administrators shall establish the fees, costs, charges, assessments, and other conditions required for participation by the new member.

25. Notice. Each Party giving any Notice ("Notice") under this Agreement must give written Notice by personal delivery, registered or certified Mail (in each case, return receipt requested and postage prepaid), or electronic mail to the School Districts' superintendents and the ESU 7 Administrator at the address on file with the Nebraska Department of Education. Notice is effective only if the party giving the Notice has complied with this section.

26. Indemnification. To the extent permitted by applicable law, but without waiving any rights under any applicable state governmental

immunity act, the Parties shall each indemnify and hold harmless the other and its directors, officers, and employees, from any claims, expenses (including attorneys' fees and litigation expenses), damages or losses it may suffer as a result of any claims made regarding the validity of this Agreement; the effect of this Agreement on the expenditure or revenue authority of the Parties, including but not limited to taxpayer or regulatory claims; or any failure of a Party to comply with its responsibilities under this Agreement.

27. Reservation of Rights. Each party reserves the right to enforce its own rights, obligations, or benefits of this Agreement.

28. Amendments and Modifications. The Parties may amend or modify this Agreement only by a signed, written unanimous agreement that identifies itself as an amendment or modification to this Agreement. No other alterations in the terms of this agreement shall be valid or binding.

29. Severability. If any provision of this Agreement is determined to be unenforceable, the remaining provisions of this Agreement remain in full force, if the essential terms and conditions of this Agreement for each party remain enforceable.

30. Counterparts. The Parties may execute this Agreement in multiple counterparts, each of which constitutes an original, and all of which, collectively, constitute only one agreement. The signatures of all of the Parties need not appear on the same counterpart, and delivery of an executed counterpart signature page by facsimile or other electronic means is as effective as executing and delivering this Agreement in the presence of the other Parties to this Agreement. This Agreement is effective upon delivery of one executed counterpart from each party to the other party. In proving this Agreement, a party must produce or account only for the executed counterpart of the party to be charged.

31. Assignment. The Parties shall not assign or otherwise dispose of this Agreement or any duty, right, or responsibility contemplated in this Agreement to any other person or entity without the previous written consent of the other Parties.

32. Entire Agreement. The Agreement is the complete and exclusive expression of the Parties' agreement on the matters contained in this Agreement. All prior and contemporaneous negotiations and agreements between the Parties on the matters contained in this Agreement are expressly merged into and superseded by this Agreement.

[Each district will be identified here]

By: _____

Name: _____

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Title: _____

Date: _____

EDUCATIONAL SERVICE UNIT NO. 7

By: _____

Name: _____

Title: _____

Date: _____

DRAFT

Appendix G: Resolution for District Board of Education

RESOLUTION

WHEREAS, the Board of [insert school district name here] (“School District”), has reviewed a copy of the ESU 7 Special Education Expansion Program (“Program”) proposal as provided by Education Service Unit 7 (“ESU”) who will act as Coordinating Agency for the construction or remodel of a special education building; and,

WHEREAS, the Board believes that it is in the best interest of the School District to participate in the Program project;

NOW THEREFORE, with a quorum present and a majority of its members voting in favor, the Board hereby adopts the following Resolutions:

BE IT RESOLVED, that the School District shall become a Partner School District in the Program project as outlined in the Program proposal;

ADOPTED AND APPROVED this _____ day of Month XX, 20XX.

[insert school district name here]

By: _____
Authorized Board Representative

Appendix H: Sample Contribution Worksheet

Option 1: Districts Pay Tuition + \$6800 non-reimbursable. ESU Pays \$330,000 non-reimbursable.									
Participating Districts	Year 1 170 Days		Year 2 170 Days		Year 3 170 Days		District Totals		*ESU Start Up \$180,000+ \$300,000+ \$30,000= \$510,000
	Building Fee (\$40/day)	Tuition	Building Fee (\$40/day)	Tuition	Building Fee (\$40/day)	Tuition	Total Cost	80% Reimbursed	Balance
Student 1	\$6,800	\$65,000	\$6,800	\$65,000	\$6,800	\$65,000	\$215,400	\$156,000	\$489,600
Student 2	\$6,800	\$65,000	\$6,800	\$65,000	\$6,800	\$65,000	\$215,400	\$156,000	\$469,200
Student 3	\$6,800	\$65,000	\$6,800	\$65,000	\$6,800	\$65,000	\$215,400	\$156,000	\$448,800
Student 4	\$6,800	\$65,000	\$6,800	\$65,000	\$6,800	\$65,000	\$215,400	\$156,000	\$428,400
Student 5	\$6,800	\$65,000	\$6,800	\$65,000	\$6,800	\$65,000	\$215,400	\$156,000	\$408,000
Totals per year	\$34,000	\$325,000	\$34,000	\$325,000	\$34,000	\$325,000	\$1,077,000	\$780,000	Total Paid End of Yr. 3
* Over 3 year period, \$0 in reimbursement for the Building fee. ESU pays all \$330,000									\$102,000

Option 2: Districts Pay Tuition + \$6800 reimbursable. ESU Pays \$180,000 non-reimbursable.

Participating Districts	Year 1 170 Days		Year 2 170 Days		Year 3 170 Days		District Totals		*ESU Start Up \$180,000+ \$300,000+ \$30,000= \$510,000
	Equipm ent Fee (\$40/day)	Tuition	Equipm ent Fee (\$40/day)	Tuition	Equipm ent Fee (\$40/day)	Tuition	Total Cost	80% Reimbu rsed	Balance
Student 1	\$6,800	\$65,000	\$6,800	\$65,000	\$6,800	\$65,000	\$215,400	\$172,320	\$489,600
Student 2	\$6,800	\$65,000	\$6,800	\$65,000	\$6,800	\$65,000	\$215,400	\$172,320	\$469,200
Student 3	\$6,800	\$65,000	\$6,800	\$65,000	\$6,800	\$65,000	\$215,400	\$172,320	\$448,800
Student 4	\$6,800	\$65,000	\$6,800	\$65,000	\$6,800	\$65,000	\$215,400	\$172,320	\$428,400
Student 5	\$6,800	\$65,000	\$6,800	\$65,000	\$6,800	\$65,000	\$215,400	\$172,320	\$408,000
Totals per year	\$34,000	\$325,000	\$34,000	\$325,000	\$34,000	\$325,000	\$1,077,000	\$861,600	Total Paid End of Yr. 3
** Over 3 year period, districts will receive \$16,320 in equipment fee reimbursement. ESU pays \$180,000									\$102,000

Appendix I: Staff Qualifications

Position	Training	Equipment	Approximate Cost
Teacher	Special Education Teaching Certificate Additional ASD and Behavioral training Provided by ESU 7	Computer	Summer training Salary and Benefits for 2024-2025 school year 1.0 FTE
Paraeducator	ASD and Behavioral Training Provided by ESU 7	Lockers/cabinets 6 adult chairs Computer	Summer training Salary and Benefits for 2024-2025 school year 6.0 FTE
Speech-Language Pathologist	Masters Communication Disorders Additional ASD and Behavioral training Provided by ESU 7	Desk and chair Computer	Summer training Salary and Benefits for 2024-2025 school year .20 FTE

Appendix J: List of Structural Components

Room	Components/Equipment	Approximate Cost
Classroom 1	<p>SLP Desk and 7 adult chairs 5 student work stations 5 student chairs with flexible seating options 7 adult chairs Counter and cupboards above and below Marker Board Projector Kidney Shaped table and 5 student chairs Noise Canceling headphones for each student</p> <p>Program/Curriculum</p> <p>Room Divider so Classroom 1 and 2 can be opened if needed.</p>	
Classroom 2	<p>5 student work stations 5 student chairs with flexible seating options Teacher Desk and 7 adult chairs Counter and cupboards above and below Marker Board Projector Kidney Shaped table and 5 student chairs Noise Canceling headphones for each student</p> <p>Program/Curriculum</p> <p>18 Lockers</p>	
Storage Room	Shelves and locking cabinets	

Restroom	Toilet, one stall shower w/hand held sprayer, sink and mirror, and storage cabinet ? Double kitchen sink for clean up and crafts etc?	
Sensory Room	Bubble Tube Two mirrors Rocking Chairs Bean Bag Chairs Mats Light boxes Texture (variety) Bin sensory activities Table and chairs Music	
Cool Down Room	Mats	

DRAFT

Appendix K: Contact Information

ESU 7 Chief Administrator

Dr. Larianne Polk

lpolk@esu7.org

402-564-5753

ESU 7 Special Education Director

Tami Clay

tclay@esu7.org

402-564-0815

ESU 7 Level III Principal

Cara Neesen

cneesen@esu7.org

402-564-5753

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Attached to this email is the draft of the proposal. I have included 2 options, but they are not needing a decision by you. If NDE says I can include equipment in the rate AND that is reimbursable, we will **go with Option 2**. Tami is checking on that. Either way, your contribution is \$40 per day. I just hope we can get you reimbursement on that amount.

Remember, when your board agrees to participate in this Program, it is simply agreeing to the service. You will not be billed anything until you send a student. Districts sending year 1 will be asked to commit for the entire year whether or not your student comes for the whole year (page 32).

- Option 1: (pages 6 and 38)
 - \$45,000-65,000 tuition + \$6,800 building fee (\$40 per day) for enrolled students.
 - ESU 7 Board Pay for equipment and supplies and playground, approximately \$330,000.
 - Reimbursement
 - This option will provide schools with reimbursable expenses for the **tuition only**.
 - **Approx. \$52,000** per enrolled student
 - ESU is **not** reimbursed for any of their expenses, approximately \$330,000
- Option 2: (pages 7 and 39)
 - \$45,000-65,000 tuition + \$6,800 equipment fee (\$40 per day) for enrolled students.
 - ESU 7 Board Pay for remodel, approximately \$180,000.
 - Reimbursement
 - This option will provide schools with reimbursable expenses for the **tuition and equipment**
 - **Approx. \$52,000 + \$5,440** per enrolled student
 - ESU is **not** reimbursed for any of their expenses, approximately \$180,000

Delta 4x6" Horizontal Metal BandSaw- \$300
Has extra blades to go with.



Horizontal Reciprocating Metal or Wood Saw- \$100



Lincoln AC/DC 225 amp Arc/Stick Welder- \$300





402-643-3644

734 SEWARD ST PO BOX 425 SEWARD, NE 68434

Estimate

Date	9/13/2023
Estimate #	EST982

Name / Address
SHELBY-RISING CITY PUBLIC SCHOOLS 650 WALNUT ST SHELBY, NE 68662

Ship To	402-366-7429
SHELBY - RISING CITY PUBLIC SCHOOLS 650 WALNUT ST SHELBY, NE 68662	

Rep	
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Item	Description
	Please to provide you this estimate to install a new 14 x 10 x 8 walk in freezer.
CCH0030LCACZA	CLIMATE CONTROL 3 HP LOW TEMP CONDENSING UNIT 208/230/3
CEL0100BS6EEA	CLIMATE CONTROL LOW PROFILE ELECTRIC DEFROST EVAPORATOR COIL
SNOWMANBOX	SNOWMAN COOLER / FREEZER BOX
MISCMATERIAL	MISC MATERIALS
ESTLABOR	LABOR ESTIMATE
CRANEEXP	CRANE RENTAL
FREIGHT	SHIPPING CHARGE
	***Lead Time On The Freezer Box Is 8-10 Weeks.
	***Lead Time On Equipment Is 8-10 Days

Lee's Refrigeration hereby proposes to furnish materials and labor in accordance with the above specifications.	Subtotal	\$37,384.16
Thank you for your business. Let us know if you have any questions.	Sales Tax (7.0%)	\$0.00
	Total	\$37,384.16

Signature _____