

Board of Education Regular Meeting

Monday, December 8, 2014 7:00 PM

1. Call to Order

2. Flag Salute

3. Open Meetings Act

4. Roll Call

Motion to excuse Denise Ourada from Board meeting. John Worthing joined meeting at 7:08 PM Passed with a motion by Jeff Meads and a second by Morgan Meier.

Jeff Meads: Yea, Morgan Meier: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

5. Review of Agenda

Motion to approve the agenda as presented Passed with a motion by Lynette Mitchell and a second by JC Ourada.

Jeff Meads: Yea, Morgan Meier: Yea, Lynette Mitchell: Yea, JC Ourada: Yea, John Worthing: Yea

6. Citizen's Comments

7. Consent Agenda

Motion to approve the Consent Agenda as presented Passed with a motion by JC Ourada and a second by Morgan Meier.

Jeff Meads: Yea, Morgan Meier: Yea, Lynette Mitchell: Yea, JC Ourada: Yea, John Worthing: Yea

7.1. Approval of Minutes of Previous Meeting(s)

7.2. Payment of Invoices (\$65,645.29)

7.3. Financial Reports

8. Old Business

8.1. TeamMates Mentoring Report

8.2. Mrs. Schopke Technology Project

9. New Business

9.1. Approval of Teacher's Master Contract Agreement for 2015-2016

I recommend the approval of the Elm Creek Teachers' Master Contract agreement for the 2015-2016 school year Passed with a motion by Lynette Mitchell and a second by JC Ourada.

Jeff Meads: Yea, Morgan Meier: Yea, Lynette Mitchell: Yea, JC Ourada: Yea, John Worthing: Yea

9.2. Recognition of the Elm Creek Teacher's Association as the bargaining agent for the 2016-2017 school year

I move to recognize the Elm Creek Teacher's Association as the bargaining agent for the 2016-2017 school year Passed with a motion by John Worthing and a second by JC Ourada.

Jeff Meads: Yea, Morgan Meier: Yea, Lynette Mitchell: Yea, JC Ourada: Yea, John Worthing: Yea

9.3. Approval of Bid for Playground Equipment, Surfacing and Installation

I move to approve the bid for Playground Equipment, Surfacing and Installation Passed with a motion by Lynette Mitchell and a second by Morgan Meier.

Jeff Meads: Yea, Morgan Meier: Yea, Lynette Mitchell: Yea, JC Ourada: Yea, John Worthing: Yea

10. Executive Session

Motion to enter into Executive Session at 7:42PM Passed with a motion by John Worthing and a second by Jeff Meads.

Jeff Meads: Yea, Morgan Meier: Yea, Lynette Mitchell: Yea, JC Ourada: Yea, John Worthing: Yea

Motion to exit from Executive Session at 10:50 PM Passed with a motion by JC Ourada and a second by Morgan Meier.

Jeff Meads: Yea, Morgan Meier: Yea, Lynette Mitchell: Yea, JC Ourada: Yea, John Worthing: Yea

11. Reports

11.1. Transportation Committee Report

11.2. Buildings and Ground Committee Report

11.3. Principal's Report

11.4. Superintendent Report

12. Next Regular Meeting on Monday, January, 12, 2015

13. Adjournment

Motion to adjourn meeting at 11:01 PM Passed with a motion by John Worthing and a second by Jeff Meads.

Jeff Meads: Yea, Morgan Meier: Yea, Lynette Mitchell: Yea, JC Ourada: Yea, John Worthing: Yea

Board of Education Regular Meeting

November 10, 2014 7:00 PM

Elm Creek Public Schools Media Center /Board of Education meeting room

Attendance Taken at 6:57 PM:

Present Board Members:

Morgan Meier
Lynette Mitchell
Denise Ourada
JC Ourada
John Worthing

Absent Board Members:

Jeff Meads

I. Call to Order

II. Flag Salute

III. Open Meetings Act

IV. Roll Call

Motion Passed: Motion to excuse Jeff Meads from meeting passed with a motion by John Worthing and a second by Morgan Meier.

Jeff Meads	Absent
Morgan Meier	Yes
Lynette Mitchell	Yes
Denise Ourada	Yes
JC Ourada	Yes
John Worthing	Yes

V. Review of Agenda

Motion Passed: Motion to approve the agenda as presented passed with a motion by Lynette Mitchell and a second by Morgan Meier.

Jeff Meads	Absent
Morgan Meier	Yes
Lynette Mitchell	Yes
Denise Ourada	Yes
JC Ourada	Yes
John Worthing	Yes

VI. Citizen's Comments

VII. Consent Agenda

Motion Passed: Motion to approve the Consent Agenda as presented passed with a motion by Lynette Mitchell and a second by Denise Ourada.

Jeff Meads	Absent
Morgan Meier	Yes
Lynette Mitchell	Yes
Denise Ourada	Yes
JC Ourada	Yes

John Worthing Yes

- VII.A. Approval of Minutes of Previous Meeting(s)**
- VII.B. Payment of Invoices in the amount of \$56,591.98**
- VII.C. Financial Reports**
- VII.D. Recommendation to Hire Micki Fries**

VIII. Old Business

- VIII.A. Superintendent Evaluation**
- VIII.B. Student Literacy Project Report**

Discussion:

Audrey, Sydney and Anna reported back to the Board on the progress they made on their literacy project. The girls looked at Elm Creek reading scores as part of their research. They developed community partners throughout Elm Creek to help with the project. The elementary school also helped by donating their old books to the project. They have created a mini "free" library.

They asked about the potential of opening the ECPS library for expanded services to the community.

VIII.C. DARE Report

Discussion:

Cindy Schroeder reported on the DARE program.

IX. New Business

IX.A. Snow Removal Bid

Motion Passed: I recommend the approval of Snow Removal bid from Scott Shubert, passed with a motion by JC Ourada and a second by Morgan Meier.

Jeff Meads	Absent
Morgan Meier	Yes
Lynette Mitchell	Yes
Denise Ourada	Yes
JC Ourada	Yes
John Worthing	Yes

X. Executive Session

Motion Passed: Motion to enter into Executive Session at 7:21 P.M. passed with a motion by John Worthing and a second by Denise Ourada.

Jeff Meads	Absent
Morgan Meier	Yes
Lynette Mitchell	Yes
Denise Ourada	Yes
JC Ourada	Yes
John Worthing	Yes

Motion Passed: Motion to exit Executive Session at 8:15 P.M. passed with a motion by John Worthing and a second by Morgan Meier.

Jeff Meads	Absent
Morgan Meier	Yes
Lynette Mitchell	Yes
Denise Ourada	Yes
JC Ourada	Yes
John Worthing	Yes

XI. Reports

XI.A. Transportation Committee Report

XI.B. Buildings and Ground Committee Report

XI.C. Principal's Report

XI.D. Superintendent Report

XI.E. Curriculum/Technology & Fianance Committee

XII. Next Regular Meeting, December 8, 2014 @ 7:00PM

XIII. Adjournment

Motion Passed: Motion to adjourn meeting @ 8:45 P.M. passed with a motion by John Worthing and a second by JC Ourada.

Jeff Meads	Absent
Morgan Meier	Yes
Lynette Mitchell	Yes
Denise Ourada	Yes
JC Ourada	Yes
John Worthing	Yes

Chairperson

Superintendent



BOK Financial Corporate Trust

Corporate Trust Account Invoice Summary

Name of Issue:

Buffalo County School District 9 (Elm Creek Public Schools) General Obligation Refunding Bonds, Series 2012

Elm Creek Public Schools
Superintendent
230 Calkins Street, P.O. Box 490
Elm Creek NE 68836

Issue ID : BCSD9GORBS12

For questions contact: Chad Shirk 402-458-1310

DUE DATE 12/15/2014

Debt Service

Principal Outstanding	\$4,800,000.00
Principal Due	\$530,000.00
Interest Due	\$32,633.75

Total Debt Service Due : \$562,633.75

Semi Annual Paying Agent Fee : \$200.00

TOTAL AMOUNT DUE: **\$562,833.75**

Wire payments must be received 1 business day prior to Due Date
Check & ACH Payments must be received 5 business days prior to the Due Date

IF REMITTING CHECK PAYMENT, PLEASE RETURN THE BOTTOM SECTION AND RETAIN TOP PORTION FOR YOUR RECORDS.

DUE DATE 12/15/2014

Name of Issue:

Buffalo County School District 9 (Elm Creek Public Schools) General Obligation Refunding Bonds, Series 2012

Reference Number:	BCSD9GORBS12
Net Amount Due:	\$562,833.75
Debt Service Payment Enclosed:	
Paying Agent Fee Enclosed:	
Amount Enclosed:	

Remit Check To:

(Must be received 5 business days prior to Due Date)

BOK Financial
Corporate Trust Services
1248 'O' Street, Ste 732
Lincoln, NE 68508

Wire/ACH Instructions:

(Wires must be received 1 business day prior to Due Date)

(ACHs must be received 5 business day prior to Due Date)

BOKF, N.A.
ABA 103900036
A/C Name: Wealth Management
A/C #: 600024642
REF: NEB CORP TRUST - BCSD9GORBS12

ELM CREEK SCHOOL BOARD TREASURER'S REPORTS
FOR DECEMBER 8, 2014

GENERAL FUND - ACCT NO. 137766

BANK BALANCE NOVEMBER 1, 2014 (AMOUNT RECONCILED 12-4-14)	\$	542,305.40
NOVEMBER 2014 RECEIPTS		
BUFFALO COUNTY	\$	36,885.02
DAWSON COUNTY	\$	19.80
ESU10	\$	1,700.00
NHHS	\$	368.38
PHELPS COUNTY	\$	5,104.78
STATE - AID	\$	89,247.63
STATE - SUB PAY	\$	278.00
	\$	133,603.61
AVAILABLE BALANCE	\$	675,909.01
DISBURSEMENTS:		
Bills Paid NOVEMBER, 2014	\$	56,591.98
NOVEMBER PAYROLL	\$	268,248.10
TOTAL DISBURSEMENTS	\$	324,840.08
BOOK BALANCE DECEMBER 1, 2014 (RECONCILED 12/5/14)	\$	351,068.93

DEPRECIATION FUND - ACCT NO 14832

BALANCE NOVEMBER 1, 2014	\$	21,169.40
BOOK BALANCE DECEMBER 1, 2014	\$	21,169.40

CERTIFICATES OF DEPOSIT THRU NOVEMBER 31, 2014

#6692 Bus Depreciation	\$	11,500.00
#6233 Track Maintenance - Issued 8/31/09	\$	16,108.23
#6013 Track Maintenance	\$	54,765.16
#6235 Unknown Capital Outlays - Issued 8/31/09	\$	16,094.53
#2232 Unemployment	\$	10,665.91
#6466 Elm Creek Public Schools (FCCLA-ISSUED 6-21-11)	\$	5,085.45
#6482 Track Maintenance - Issued 8/31/2011	\$	10,119.92
CERTIFICATE TOTALS	\$	124,339.20

ELM CREEK SCHOOL BOARD TREASURER'S REPORTS
FOR DECEMBER 8, 2014

LEASE PURCHASE PROGRAM

Balance DECEMBER 1, 2014	\$	-
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BUILDING FUND (RECONCILED 12/5/14):

Balance NOVEMBER 1, 2014	\$	69,302.41
INTEREST	\$	5.26
EXPENSES	\$	-
BUILDING FUND BOOK BALANCE DECEMBER 1, 2014	\$	69,307.67

CONSTRUCTION FUND

Balance NOVEMBER 1, 2014	\$	-
RECEIPTS	\$	-
DISTRIBUTIONS	\$	-
CONSTRUCTION FUND BALANCE DECEMBER 1, 2014	\$	-

BOND FUND (OPENED 11-12-09)

BALANCE NOVEMBER 1, 2014	\$	6,438.96
RECEIPTS	\$	-
DISBURSEMENTS	\$	-
DECEMBER 1, 2014 BALANCE	\$	6,438.96

SAM ACCOUNT (REAP-1173)

BALANCE NOVEMBER 1, 2014	\$	10,193.40
DISBURSEMENTS	\$	-
DECEMBER 1, 2014 BOOK BALANCE	\$	10,193.40

ELM CREEK SCHOOL BOARD TREASURER'S REPORTS
FOR DECEMBER 8, 2014

LUNCH FUND (RECONCILED)

BANK BALANCE NOVEMBER 1, 2014 \$ 31,417.60

NOVEMBER RECEIPTS

LUNCH SALES	\$ 2,348.50
FEDERAL REIMBURSEMENT - LUNCH	\$ -
FEDERAL REIMBURSEMENT - BREAKFAST	\$ -
STATE REIMBURSEMENT	\$ -
TRANSFERS FROM GENERAL ACCT	\$ -
TOTAL RECEIPTS	\$ 2,348.50

AVAILABLE BALANCE \$ 33,766.10

NOVEMBER DISBURSEMENTS

Payroll Transfer	\$ -
Returned Checks.	\$ -
General Expenses	\$ 188.60
Food/Groceries/Milk Etc.	\$ 9,138.50

TOTAL DISBURSEMENTS \$ 9,327.10

BANK BALANCE DECEMBER 1, 2014 \$ 24,439.00

DECEMBER BILLS

CASH-WA	\$ 3,790.58
DOUBLE D	\$ 50.78
FOSTERS	\$ -
HEARTLAND REFRIGERATION	\$ -
HILAND DAIRY (FMLY ROBERT DAIRY)	\$ 1,280.50
PAYROLL TRANSFER - AUG AND SEPT	\$ 20,454.77
NE FOOD DISTR PROGRAM	\$ 1,507.09
THOMPSON	\$ -
	\$ 27,083.72

ACTIVITY FUND
TREASURER'S REPORT
FOR 12-8-14
RECONCILED 12-5-14

Account Description	Begin Nov	EXPENSES	INCOME	End Nov
ACCELERATED READER	\$ 2,997.17	\$ -	\$ 84.75	\$ 3,081.92
ALUMNI	\$ 54.28	\$ -	\$ -	\$ 54.28
ANNUAL	\$ (3,439.39)	\$ 2,534.91	\$ 1,310.00	\$ (4,664.30)
ATTEND/VAL SCHOL (tea conc)	\$ 2,805.65	\$ -	\$ -	\$ 2,805.65
BAND	\$ (6,419.78)	\$ 430.25	\$ 371.32	\$ (6,478.71)
BAND CLUB	\$ (70.25)	\$ -	\$ -	\$ (70.25)
BAND INSTR RENTAL	\$ 415.00	\$ -	\$ 40.00	\$ 455.00
BBALL	\$ (312.93)	\$ 1,263.50	\$ -	\$ (1,576.43)
BOARD SCHOLARSHIP FUND	\$ 252.54	\$ -	\$ -	\$ 252.54
BOYS BBALL CLUB	\$ 3,833.05	\$ -	\$ -	\$ 3,833.05
BUFFATEERS/STU COUNCIL	\$ 1,926.89	\$ 71.50	\$ -	\$ 1,855.39
CHEER	\$ 2,157.52	\$ 24.00	\$ 3.00	\$ 2,136.52
CHOIR	\$ (2,514.68)	\$ 69.57	\$ 299.00	\$ (2,285.25)
CHOIR CLUB	\$ 1,055.05	\$ -	\$ -	\$ 1,055.05
CLASS OF 2009	\$ (54.64)	\$ -	\$ -	\$ (54.64)
CLASS OF 2010	\$ 78.45	\$ -	\$ -	\$ 78.45
CLASS OF 2013	\$ 292.21	\$ -	\$ -	\$ 292.21
CLASS OF 2014	\$ 116.95	\$ -	\$ -	\$ 116.95
CLASS OF 2015	\$ 486.77	\$ -	\$ -	\$ 486.77
CLASS OF 2016	\$ 2,713.50	\$ 837.86	\$ 233.00	\$ 2,108.64
CLASS OF 2017	\$ 1,029.86	\$ -	\$ 100.00	\$ 1,129.86
CLASS OF 2018	\$ 5,117.81	\$ -	\$ -	\$ 5,117.81
CLASS OF 2019	\$ 3,856.86	\$ -	\$ 922.75	\$ 4,779.61
CLASS OF 2020	\$ -	\$ -	\$ -	\$ -
COMP PURCHASE	\$ 693.27	\$ 193.68	\$ -	\$ 499.59
CONCESSIONS	\$ (10,711.52)	\$ 992.47	\$ 772.30	\$ (10,931.69)
COURTESY COMMITTEE	\$ 19.22	\$ -	\$ 580.00	\$ 599.22
CROSS COUNTRY	\$ (865.13)	\$ 45.00	\$ -	\$ (910.13)
CROSS COUNTRY CLUB	\$ (120.28)	\$ -	\$ -	\$ (120.28)
DANCE CLUB	\$ (406.75)	\$ -	\$ -	\$ (406.75)
DRAMA	\$ (272.99)	\$ -	\$ -	\$ (272.99)
ELEM PLAYGROUND	\$ 30,044.73	\$ -	\$ 100.00	\$ 30,144.73
FBLA	\$ 22.39	\$ -	\$ -	\$ 22.39
FCCLA	\$ (2,236.03)	\$ 635.31	\$ 395.00	\$ (2,476.34)
FCS - PATTERNS	\$ 153.94	\$ -	\$ -	\$ 153.94
FINE ARTS	\$ 111.83	\$ -	\$ -	\$ 111.83
FOB CHECKOUT	\$ 2,100.00	\$ -	\$ 150.00	\$ 2,250.00
FOOTBALL	\$ (8,318.74)	\$ 1,665.93	\$ 7,123.86	\$ (2,860.81)
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Check Register

Direct	Dep. Invoice	Check Number	Check Date Invoice Date	Vendor ID PO Number	Vendor Name PO Date Description	Amount
Checks Printed						
1 - GENERAL FUND						
Bank Account :A - General Fund						
	00012945		12/08/2014	ACTIFUND	Activity Fund	
	11475		08/01/2014		12/04/2014 CALL SYSTEM	787.50
	11485		10/09/2014		12/04/2014 KINDERGARTEN	30.64
	11493		10/11/2014		12/04/2014 PAYFLEX	293.00
	11501		11/21/2014		12/04/2014 POSTAGE	15.75
	11502		11/16/2014		12/04/2014 EPI PENS	488.32
	11502A		11/16/2014		12/04/2014 ELEMENTARY	15.46
	11508		11/24/2014		12/04/2014 FUEL FOR VAN	20.02
	11509		11/24/2014		12/04/2014 KITCHEN HELP	88.83
	11511A		11/24/2014		12/04/2014 OFFICE	632.24
	11511B		11/24/2014		12/04/2014 HIGH SCHOOL	25.87
	11511C		11/24/2014		12/04/2014 TECHNOLOGY	576.63
	11511D		11/24/2014		12/04/2014 BOOKS	172.92
	11515		11/25/2014		12/04/2014 REGION III - KLINGELHOEFER	40.00
					Check Total	3,187.18
	00012946		12/08/2014	ALPHAREH	ALPHA REHABILITATION P.C.	
	3321		11/26/2014		12/04/2014 SPED SERVICES	269.68
					Check Total	269.68
	00012947		12/08/2014	BAUERRI	RICK BAUER	
	RENTX2		12/04/2014		12/04/2014 RENT	90.00
					Check Total	90.00
	00012948		12/08/2014	BUFFALOSHE	Buffalo County Sheriff's Office	
	112414		11/24/2014		12/04/2014 6TH GRADE - D.A.R.E.	370.00
					Check Total	370.00
	00012949		12/08/2014	BUILDERS	Builders Warehouse	
	88663911		10/21/2014		12/04/2014	35.46
	88716171		10/31/2014		12/04/2014	19.04
	88716221		10/31/2014		12/04/2014	12.30
					Check Total	66.80
	00012950		12/08/2014	CENTRALFIR	CENTRAL FIRE & SAFETY, INC	
	48136		11/12/2014		12/04/2014 PULL STATION COVERS	450.00
					Check Total	450.00
	00012951		12/08/2014	CENTURY	CENTURYLINK	
	110714		11/07/2014		12/04/2014	314.68
					Check Total	314.68
	00012952		12/08/2014	CHARTERC	CHARTER COMMUNICATIONS	
	112414		11/24/2014		12/04/2014 INTERNET	256.26
					Check Total	256.26

Check Register

Direct Dep.	Check Number Invoice	Check Date Invoice Date	Vendor ID PO Number	Vendor Name PO Date	Description	Amount
	00012953	12/08/2014	CHEMSEARCH	CHEMSEARCH		
	1709813	11/11/2014		12/05/2014	CLEANERS SANITIZERS	566.95
					Check Total	566.95
	00012954	12/08/2014	CULLIGAN	CULLIGAN		
	112414	11/24/2014		12/04/2014	SOFT SALT	482.50
					Check Total	482.50
	00012955	12/08/2014	DOUBLED	Double D Cleaners		
	ECS100214	10/02/2014		12/04/2014	RAGS ETC	230.95
					Check Total	230.95
	00012956	12/08/2014	ECOLABPR	Ecolab Professional Products		
	4953997	11/10/2014		12/04/2014		63.44
					Check Total	63.44
	00012957	12/08/2014	ESU10	Educational Service Unit 10		
	112514	11/25/2014		12/04/2014	SERVICES ETC	2,674.78
					Check Total	2,674.78
	00012958	12/08/2014	FOSTFAMI	Foster's Family Foods		
	CODE14-120114	12/01/2014		12/04/2014	FOOD	92.45
	CODE54-120114	12/01/2014		12/04/2014	CUSTODIAL	19.57
					Check Total	112.02
	00012959	12/08/2014	GOVCONNE	GOVCONNECTION, INC.		
	51958809	10/30/2014		12/04/2014	LARGE FORMAT PRT SUP	292.16
					Check Total	292.16
	00012960	12/08/2014	GRACZYKL	GRACZYK LAWN & LANDSCAPE		
	20690	11/03/2014		12/04/2014	WINTERIZE	1,194.00
	20930	11/26/2014		12/04/2014	FOOTBALL FIELD	2,612.50
					Check Total	3,806.50
	00012961	12/08/2014	GREATAMF	GREAT AMERICAN FINANCIAL SERVICES		
	16161656	11/20/2014		12/04/2014	COPIERS	1,365.45
					Check Total	1,365.45
	00012962	12/08/2014	HEARTLAN	HEARTLAND REFRIGERATION LLC		
	9289	10/31/2014		12/04/2014	REPAIRS	293.35
					Check Total	293.35
	00012963	12/08/2014	HIRE	HIRERIGHT SOLUTIONS INC		
	P0402492	10/31/2014		12/04/2014	BUS DR DRUG TEST	28.00
					Check Total	28.00
	00012964	12/08/2014	HOLMESPL	Holmes Plumbing & Heating		
	092722	11/13/2014		12/04/2014	CUSTODIAL	17.17

ALL Data

Check Register

Arranged by:
Check Number

Direct	Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
		Invoice	Invoice Date	PO Number	PO Date Description	
					Check Total	17.17
		00012965	12/08/2014	ISLANDSU	Island Supply Welding	
		128943	11/30/2014		12/04/2014	58.80
					Check Total	58.80
		00012966	12/08/2014	KEARNEYRE	KEARNEY RENTAL PROS	
		1391	11/20/2014		12/04/2014 STORAGE ELECTRICITY	20.66
		1402	12/01/2014		12/04/2014 EASY STREET - 6 MOS	900.00
		1403	12/01/2014		12/04/2014 CHURCH ST-6 MOS	949.98
					Check Total	1,870.64
		00012967	12/08/2014	LASERTEC	LASERTEC OF NEBRASKA	
		41967	11/30/2014		12/04/2014 OVERAGE	1,140.27
					Check Total	1,140.27
		00012968	12/08/2014	LINWELD	MATHESON TRI GAS	
		50715661	11/30/2014		12/04/2014	91.90
					Check Total	91.90
		00012969	12/08/2014	LOCKMOB	Lockmobile	
		L46423	10/31/2014		12/04/2014 DUP KEYS	7.80
					Check Total	7.80
		00012970	12/08/2014	MENARD	MENARDS - KEARNEY	
		68402	11/28/2014		12/04/2014 PAINT, CLEANSERS	95.23
					Check Total	95.23
		00012971	12/08/2014	MIERAU	MIERAU & CO., PC	
		19306	11/30/2014		12/04/2014 SCHOOL AUDIT REPORT	2,750.00
					Check Total	2,750.00
		00012972	12/08/2014	MOSAIC	MOSAIC	
		AUGUST	08/15/2014		12/04/2014 AUGUST SERVICES	2,941.63
		AXT1014	11/15/2014		12/04/2014 OCTOBER SERVICES	3,549.99
					Check Total	6,491.62
		00012973	12/08/2014	NEDEPTED	NEBRASKA DEPARTMENT OF EDUCATION	
		120414	12/04/2014		12/04/2014 ISD SERVICES	15,414.18
					Check Total	15,414.18
		00012974	12/08/2014	NESAFETY	NEBRASKA SAFETY CENTER	
		57-2453BUS	10/31/2014		12/04/2014 PUPIL TRANSP COURSE	150.00
					Check Total	150.00
		00012975	12/08/2014	NMCXCH	NMC EXCHANGE LLC	
		CRN000150	10/15/2014		12/04/2014 CREDIT	-282.00
		INV004498	10/15/2014		12/04/2014 BUS	331.63
		INV004498A	10/15/2014		12/04/2014 CREDIT FOR TAXES	-14.63

ALL Data

Check Register

Arranged by:
Check Number

Direct Dep.	Check Number Invoice	Check Date Invoice Date	Vendor ID PO Number	Vendor Name PO Date	Description	Amount
	INV004499	10/15/2014		12/04/2014	ANNUAL INSP	35.00
	INV004500	10/15/2014		12/04/2014	ANNUAL INSP	35.00
	INV004501	10/15/2014		12/04/2014	ANNUAL INSP	35.00
	INV004518	10/15/2014		12/04/2014	ANNUAL INSP	35.00
	INV006270	10/15/2014		12/04/2014	ANNUAL INSP	35.00
	INV006405	11/15/2014		12/05/2014	ANNUAL INSP	35.00
	INV007003	10/15/2014		12/04/2014	ANNUAL INSP	47.38
	INV007003A	10/15/2014		12/04/2014	CREDIT FOR TAXES	-12.38
	INV007008	10/15/2014		12/04/2014	ANNUAL INSP	35.00
	INV007009	10/15/2014		12/04/2014	ANNUAL INSP	35.00
	INV007358	10/15/2014		12/04/2014	ANNUAL INSP	35.00
					Check Total	385.00
	00012976	12/08/2014	NPPD		NEBRASKA PUBLIC POWER DISTRICT	
	111714-56740	11/17/2014		12/04/2014		27.37
	111714-56744	11/17/2014		12/04/2014		98.01
	111714-56748	11/17/2014		12/04/2014		4,088.59
					Check Total	4,213.97
	00012977	12/08/2014	PERRY		Perry, Guthery, Haase & Gessford, PC, LLO	
	111914	11/19/2014		12/04/2014	POLICIES & REGS	6,875.56
					Check Total	6,875.56
	00012978	12/08/2014	PHELPSCLER		Phelps County Clerk	
	112014	11/20/2014		12/04/2014	GENERAL ELECTION	50.00
					Check Total	50.00
	00012979	12/08/2014	QUILL		Quill	
	7751571	11/10/2014		12/04/2014	11X17 PAPER	25.19
	7816012	11/12/2014		12/04/2014	ENVELOPES	34.19
					Check Total	59.38
	00012980	12/08/2014	SCHOOLSP		SCHOOL SPECIALTY	
	208113631747	11/12/2014		12/04/2014	LESSON PLAN BOOKS	19.15
					Check Total	19.15
	00012981	12/08/2014	SERVICE		SERVICEMASTER OF MID NE	
	10521	11/30/2014		12/04/2014	2010 ADDITION	3,077.00
	10522	11/30/2014		12/04/2014	ELEMENTARY FACILITY	3,355.00
					Check Total	6,432.00
	00012982	12/08/2014	SOURCE		SOURCEGAS LLC	
	201002997282	11/21/2014		12/04/2014	GAS SERVICE	1,831.21
	201180675993	11/21/2014		12/05/2014	GAS SERVICE	173.04
	201803504390	11/21/2014		12/05/2014	GAS SERVICE	644.74
					Check Total	2,648.99
	00012983	12/08/2014	STATENE		STATE OF NEBRASKA	
	904755	11/01/2014		12/05/2014		236.79

ALL Data

Check Register

Arranged by:
Check Number

Direct	Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
		Invoice	Invoice Date	PO Number	PO Date Description	
					Check Total	236.79
		00012984	12/08/2014	SUTHERL	LEAH SUTHERLAND	
		120114	12/01/2014		12/05/2014 RENT	200.00
					Check Total	200.00
		00012985	12/08/2014	THOMPSON	THE THOMPSON CO.	
		1520047	11/13/2014		12/05/2014 CAN LINERS ETC	117.78
					Check Total	117.78
		00012986	12/08/2014	VILLAGEE	Village Of Elm Creek	
		120114	12/01/2014		12/05/2014	595.00
					Check Total	595.00
		00012987	12/08/2014	WAGONNERD	DAVE WAGGONER PLUMBING & HEATING	
		6786	11/12/2014		12/05/2014 SOFTENER	778.36
					Check Total	778.36
		00012988	12/08/2014	WOODWARDS	WOODWARDS DISPOSAL SERVICE	
		112514	11/25/2014		12/05/2014	25.00
					Check Total	25.00
					1 - GENERAL FUND Totals:	65,645.29
					Total of Checks Printed:	65,645.29
					Report Total:	65,645.29

CHECK REGISTER FOR ACTIVITY ACCOUNT: NOVEMBER, 2014

Check Number	Date	Paid To	Description	Amount
Bank ID: C	Activity Fund			
11472	11/30/2014	ALERT SOLUTIONS	POWERSCHOOL ALERT	\$ 787.50
11473	11/30/2014	ARAPAHOE HIGH SCHOOL	PLAYOFF GAME 1	\$ 465.04
11474	11/30/2014	AWARDS UNLIMITED	TROPHIES	\$ 474.56
11475	11/30/2014	BARRY BALLOU	11/25 GAME OFFICIAL	\$ 325.00
11476	11/30/2014	BLUE CROSS BLUE SHIELD OF NE	BOARD/RETIREEE PREMIUMS	\$ 5,722.94
11477	11/30/2014	Buckle, Inc.	SHIRTS	\$ 276.00
11478	11/30/2014	CENTURYLINK	STATE TICKETS	\$ 1,261.00
11479	11/30/2014	CHESTERMAN CO.	POP	\$ 520.25
11480	11/30/2014	COUNTRY INN & SUITES	LODGING	\$ 129.99
11481	11/30/2014	DIVAS FLORAL SHOP & BOUTIQUE	PARENTS NIGHT	\$ 96.00
11482	11/30/2014	DRAMATISTS PLAY SERVICE, INC	LICENSE	\$ 210.00
11483	11/30/2014	EILEEN'S COLOSSAL COOKIES OF K	PARENTS NIGHT	\$ 256.65
11484	11/30/2014	FCCLA	DUES	\$ 286.00
11485	11/30/2014	DISTRICT 6 FCCLA	DUES	\$ 42.00
11486	11/30/2014	Firstier Bank	PLAY PRODUCTION	\$ 1,284.00
11487	11/30/2014	Foster's Family Foods	CONC SUPPLIES	\$ 41.32
11488	11/30/2014	CARLA FRUHLING	CONTRACTED SERVICES	\$ 88.83
11489	11/30/2014	GRAPHIC EDGE	STATE FBALL SHIRTS	\$ 1,577.86
11490	11/30/2014	GREAT AMERICAN OPPORTUNITIES	MAGAZINES	\$ 744.00
11491	11/30/2014	TROY HABERMAN	FUNDRAISER	\$ 370.00
11492	11/30/2014	Hobby Lobby	K SUPPLIES	\$ 30.64
11493	11/30/2014	Jostens	2015-16 YEARBOOK	\$ 2,534.91
11494	11/30/2014	KORNEY BOARDAIDS	BBALL SUPPLIES	\$ 194.75
11495	11/30/2014	KEARNEY HIGH SCHOOL	ENTRY FEES	\$ 130.00
11496	11/30/2014	MAKALA KEASCHALL	REIMBURSEMENT	\$ 7.36
11497	11/30/2014	HILLARY KNAKE	REIMBURSEMENT	\$ 20.02
11498	11/30/2014	JOANN KOONTZ	ONE-ACT JUDGE	\$ 100.00
11499	11/30/2014	LENOVO FINANCIAL SERVICES	COMPUTER EQ PURCHASE	\$ 193.68
11500	11/30/2014	LEXINGTON PUBLIC SCHOOLS	EXTRA PLAYERS	\$ 74.00
11501	11/30/2014	LIDS TEAM SPORTS	APPAREL	\$ 1,009.30
11502	11/30/2014	Lunch Fund	TRANSFER	\$ 25.00
11503	11/30/2014	TINA LYBARGER	BOOK	\$ 15.00
11504	11/30/2014	MENARDS - KEARNEY	LIGHTS, SCREWS, LATTACE	\$ 255.37
11505	11/30/2014	MISKO SPORTS	POLOS	\$ 381.97
11506	11/30/2014	NEBRASKA COACHES ASSN	DUES	\$ 25.00
11507	11/30/2014	NIMCO, INC.	RIBBONS	\$ 71.50
11508	11/30/2014	NEBRASKA SCHOOL ACTIVITIES ASS	ROUND 1 FB PLAYOFFS	\$ 982.92
11509	11/30/2014	PAYFLEX SYSTEMS USA	SEPT & OCT	\$ 293.00
11510	11/30/2014	PIZZA HUT	CIRCLE OF FRIENDS	\$ 50.00
11511	11/30/2014	Postmaster	CERT MAIL/RETURN MAIL	\$ 15.75
11512	11/30/2014	REGION III	PROFESSIONAL DEV-MK	\$ 40.00
11513	11/30/2014	SETH SCHAEFFER	ASST COACHING	\$ 300.00
11514	11/30/2014	CORPORATE PAYMENT SYSTEMS	SUPPLIES/MEDS/LODGING ETC	\$ 2,208.30
11515	11/30/2014	WAL-MART	SUPPLIES	\$ 590.28
11270	5/22/2014	UNK RECRUITMENT & ADMISSIONS	NOW TOUR	\$ 50.00

ELM CREEK SCHOOL DISTRICT NO. 9
Elm Creek, Nebraska

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**
August 31, 2014

ELM CREEK SCHOOL DISTRICT NO. 9

Elm Creek, Nebraska

August 31, 2014

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Mierau & Co., P.C.

Certified Public Accountants
424 N. Grant Avenue
York, NE 68467
Phone: 402-362-3399
Fax: 402-362-3390
www.mieraucpa.com



INDEPENDENT AUDITOR'S REPORT

Board of Education
Elm Creek School District No. 9
Elm Creek, Nebraska

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Elm Creek School District No. 9, Elm Creek, Nebraska, (the School District), as of and for the year ended August 31, 2014, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund and the aggregate remaining fund information of the School District, as of August 31, 2014, and the respective changes in modified cash basis financial position, thereof for the year then ended in accordance with the basis of accounting described in Note A.

Basis of Accounting

We draw attention to Note A 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 that matter.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The management's discussion and analysis, budgetary comparison schedules and cash disbursements for operational expenses - general fund, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The management's discussion and analysis, budgetary comparison schedules and cash disbursements for operational expenses - general fund have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2014 on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

Muirau & Co., A.C.

York, Nebraska
November 1, 2014

ELM CREEK SCHOOL DISTRICT NO. 9
Elm Creek, Nebraska
MANAGEMENT'S DISCUSSION AND ANALYSIS
August 31, 2014

This discussion and analysis of the financial performance of the Elm Creek School District No. 9 (the District) provides an overview of the District's financial activities for the year ended August 31, 2014. It should be read in conjunction with the District's financial statements, which follow.

Financial Highlights

The District's net position on August 31, 2014 was \$1,735,106.45. Of this amount, \$1,082,401.74 is unrestricted and may be used to meet the District's ongoing obligations.

The net position of the District decreased by \$30,132.92, down from \$1,765,239.37 in the prior fiscal year.

The General Fund receipts were \$493,942.75 more than the prior year and disbursements were \$290,178.27 more than the prior year.

The District's student enrollment decreased by 2 students.

Overview of the Financial Statements

This financial report consists of three sections: management's discussion and analysis (this section), the basic financial statements and other information.

The basic financial statements include two kinds of statements that present different views of the District.

The government-wide financial statements are comprised of the Statement of Net Position and the Statement of Activities, which provide information about the District's overall financial status.

The remaining statements are governmental fund financial statements that focus on individual funds of the District, reporting the District's basic operations in more detail than the government-wide financial statements. Governmental funds are accountability units used to maintain control over resources segregated for specific activities or objectives. Major funds are separately reported while all others are combined.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of other information that details the receipts and disbursements of the District by fund and program.

Financial Analysis of the District as a Whole

Receipts for the District's activities were \$5,315,370.80, while total disbursements were \$5,345,503.72.

The following table summarizes the District's changes in net position from receipts and disbursements. The District is heavily reliant on property taxes and state aid to support governmental activities since they provide 73% of the District's total receipts.

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
MANAGEMENT'S DISCUSSION AND ANALYSIS
 August 31, 2014

Financial Analysis of the District as a Whole (cont'd)

A summary of the governmental receipts and disbursements follows:

	Current Year	Percent of Total	Prior Year	Percent of Total
Receipts:				
Program Receipts-				
Charges for services	\$ 54,647.55	1.03%	\$ 54,718.47	1.15%
Operating grants and contributions	603,905.45	11.36%	437,604.37	9.21%
Other Receipts-				
Property taxes	2,903,397.73	54.62%	2,401,843.78	50.54%
Other taxes	200,357.64	3.77%	196,172.16	4.13%
Interest income	1,234.45	0.02%	2,038.11	0.04%
County sources	50,859.84	0.96%	31,721.49	0.67%
State aid	980,866.36	18.45%	1,157,287.48	24.35%
Other state sources	192,252.67	3.62%	190,164.46	4.00%
Other general receipts	327,849.11	6.17%	280,900.50	5.91%
Total Receipts	5,315,370.80	100.00%	4,752,450.82	100.00%
Disbursements:				
Programs-				
Regular instruction	1,964,707.25	36.76%	1,873,903.53	40.09%
Poverty program	76,158.39	1.42%	59,299.15	1.27%
Special education	524,082.25	9.80%	311,619.91	6.67%
Support services	833,217.74	15.59%	802,084.44	17.16%
General administration	462,933.20	8.66%	474,639.81	10.16%
State programs	129,495.14	2.42%	3,472.27	0.07%
Federal programs	152,098.00	2.85%	158,625.00	3.39%
Non-instructional programs	478,394.10	8.95%	386,323.40	8.27%
Capital outlay	132,568.90	2.48%	-	0.00%
Debt service	591,848.75	11.07%	603,647.50	12.92%
Total Disbursements	5,345,503.72	100.00%	4,673,615.01	100.00%
Change in Net Position	(30,132.92)		78,835.81	
Beginning Net Position	1,765,239.37		1,686,403.56	
Ending Net Position	<u>\$ 1,735,106.45</u>		<u>\$ 1,765,239.37</u>	
Restricted	\$ 652,704.71		\$ 629,430.83	
Unrestricted	<u>1,082,401.74</u>		<u>1,135,808.54</u>	
Total Net Position	<u>\$ 1,735,106.45</u>		<u>\$ 1,765,239.37</u>	

A portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The District's government-wide restricted net position is comprised of funds to be used for capital projects and debt service.

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
MANAGEMENT'S DISCUSSION AND ANALYSIS
 August 31, 2014

Financial Analysis of the District's Funds

A summary of the District's governmental fund balances follows:

	Current Year	Prior Year	Variance
General Fund Balance	\$ 873,494.79	\$ 723,224.10	\$ 150,270.69
Depreciation Fund Balance	129,748.71	287,765.63	(158,016.92)
Employee Benefit Fund Balance	10,665.91	10,635.92	29.99
Activities Fund Balance	39,004.80	56,638.72	(17,633.92)
Lunch Fund Balance	29,487.53	57,544.17	(28,056.64)
Bond Fund Balance	552,939.04	519,422.16	33,516.88
Special Building Fund Balance	99,765.67	110,008.67	(10,243.00)
Total Governmental Fund Balances	<u>\$ 1,735,106.45</u>	<u>\$ 1,765,239.37</u>	<u>\$ (30,132.92)</u>

Economic Factors

Factors, such as property tax rates, valuation, state funding (primarily state aid) and federal funding have a major impact on the District's receipts each year. State and federal mandated programs, fuel prices and insurance costs impact the District's disbursements. Changes in enrollment also factor heavily into the District's financial position.

Budget Analysis

The General Fund budget was not amended during the fiscal year and included \$4,712,000.00 in available resources and \$4,637,512.00 in disbursements. Actual General Fund receipts were \$362,774.66 more than budget. Actual General Fund disbursements were \$494,820.03 less than budget, due mainly to lower than expected spending in regular instruction, support services, and board of education.

Debt Administration

As of August 31, 2014, the District had outstanding general obligation indebtedness of \$4,800,000.00 as compared to \$5,325,000.00 on August 31, 2013. Principal payments of \$525,000.00 accounted for the decrease in balance.

Contacting the District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or would like to request additional information, please feel free to contact the administration at:

Elm Creek School District No. 9
 P.O. Box 490
 Elm Creek, Nebraska 68836
 (308) 856-4300

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 August 31, 2014

	<u>Governmental Funds</u>
<u>Assets</u>	
Cash in bank	\$ 465,556.21
Certificates of deposit	140,414.62
Cash at county treasurer	<u>1,129,135.62</u>
 Total Assets	 <u><u>1,735,106.45</u></u>
<u>Net Position</u>	
Restricted:	
Capital improvement projects	99,765.67
Debt service	552,939.04
Unrestricted	<u>1,082,401.74</u>
 Total Net Position	 <u><u>\$ 1,735,106.45</u></u>

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
 For the Year Ended August 31, 2014

Functions/Programs	<u>Disbursements</u>	<u>Program Receipts</u>		<u>Net Receipts (Disbursements) Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Instruction:				
Regular instruction	\$ 1,945,555.54		\$ 51,698.53	\$ (1,893,857.01)
Early retirement	19,151.71			(19,151.71)
Poverty program	76,158.39			(76,158.39)
Special education	524,082.25		190,746.00	(333,336.25)
Support services:				
Pupils	142,571.34			(142,571.34)
Staff	48,823.45			(48,823.45)
Plant operations	253,489.73	\$ 913.90		(252,575.83)
Plant maintenance	252,178.72			(252,178.72)
Transportation	136,154.50		9,879.00	(126,275.50)
General administration:				
Board of education	17,361.30			(17,361.30)
Executive administration	161,304.92			(161,304.92)
Office of principal	100,913.32			(100,913.32)
Business	183,353.66			(183,353.66)
State programs	129,495.14		78,034.40	(51,460.74)
Federal programs	152,098.00		218,342.77	66,244.77
Non-instructional programs	478,394.10	53,733.65	55,204.75	(369,455.70)
Debt service	591,848.75			(591,848.75)
Total Governmental Activities	<u>\$ 5,345,503.72</u>	<u>\$ 54,647.55</u>	<u>\$ 603,905.45</u>	<u>(4,686,950.72)</u>
General Receipts				
Property taxes				2,903,397.73
Carline tax				15,638.58
Public power district sales tax				32,235.58
Motor vehicle taxes				152,483.48
Interest income				1,234.45
County receipts				50,859.84
State aid				980,866.36
Other state receipts				192,252.67
Other general receipts				327,849.11
Total General Receipts				<u>4,656,817.80</u>
Change in Net Position - Modified Cash Basis				(30,132.92)
Net Position - Modified Cash Basis, Beginning of Year				<u>1,765,239.37</u>
Net Position - Modified Cash Basis, End of Year				<u>\$ 1,735,106.45</u>

See accompanying notes to the financial statements

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
 August 31, 2014

	Major Funds			
	General Fund	Depreciation Fund	Activity Fund	Bond Fund
<u>Assets</u>				
Cash in bank	\$ 299,598.16		\$ 39,004.80	\$ (2,299.95)
Certificates of deposit		\$ 129,748.71		
Cash at county treasurer	573,896.63			555,238.99
Total Assets	873,494.79	129,748.71	39,004.80	552,939.04
<u>Fund Balances</u>				
Restricted for:				
Capital improvement projects				
Debt service				552,939.04
Assigned for:				
Capital purchases		129,748.71		
School employee benefit				
School lunch program				
Student activities			39,004.80	
Unassigned	873,494.79			
Total Fund Balances	\$ 873,494.79	\$ 129,748.71	\$ 39,004.80	\$ 552,939.04

See accompanying notes to the financial statements

Exhibit C

Special Building Fund	Other Governmental Funds	Total Governmental Funds
\$ 99,765.67	\$ 29,487.53 10,665.91	\$ 465,556.21 140,414.62 1,129,135.62
<u>99,765.67</u>	<u>40,153.44</u>	<u>1,735,106.45</u>
99,765.67		99,765.67 552,939.04
	10,665.91 29,487.53	129,748.71 10,665.91 29,487.53 39,004.80 873,494.79
<u>\$ 99,765.67</u>	<u>\$ 40,153.44</u>	<u>\$ 1,735,106.45</u>

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
 For the Year Ended August 31, 2014

	Major Funds			
	General Fund	Depreciation Fund	Activity Fund	Bond Fund
Receipts				
Taxes:				
Property	\$ 2,318,538.99			\$ 584,858.74
Carline	12,519.68			3,118.90
Public power district sales	25,806.64			6,428.94
Motor vehicle	152,483.48			
Interest income		\$ 794.94	\$ 15.15	338.62
Other local receipts	31,398.94		322,449.99	
County receipts	50,859.84			
State aid	980,866.36			
Special education	200,625.00			
Other state receipts	240,666.64			30,620.43
Federal receipts	239,372.33			
Non-revenue receipts	554.00	913.90		
Transfers	39,270.76			
Total Receipts	<u>4,292,962.66</u>	<u>1,708.84</u>	<u>322,465.14</u>	<u>625,365.63</u>
Disbursements				
Instruction:				
Regular	1,945,555.54			
Poverty program	76,158.39			
Special education	524,082.25			
Support services:				
Pupils	142,571.34			
Staff	48,823.45			
Plant operations	253,489.73			
Plant maintenance	252,178.72			
Transportation	136,154.50			
General administration:				
Board of education	17,361.30			
Executive administration	161,304.92			
Office of principal	100,913.32			
Business	183,353.66			
Early retirement	19,151.71			
State programs	129,495.14			
Federal programs	152,098.00			
Non-instructional programs			340,099.06	
Capital outlay		120,455.00		
Debt service				591,848.75
Transfers		39,270.76		
Total Disbursements	<u>4,142,691.97</u>	<u>159,725.76</u>	<u>340,099.06</u>	<u>591,848.75</u>
Net Change in Fund Balance	150,270.69	(158,016.92)	(17,633.92)	33,516.88
Fund Balance, Beg. of Year	<u>723,224.10</u>	<u>287,765.63</u>	<u>56,638.72</u>	<u>519,422.16</u>
Fund Balance, End of Year	<u>\$ 873,494.79</u>	<u>\$ 129,748.71</u>	<u>\$ 39,004.80</u>	<u>\$ 552,939.04</u>

See accompanying notes to the financial statements

Exhibit D

Special Building Fund	Other Governmental Funds	Reclassifications	Total Governmental Funds
			\$ 2,903,397.73
			15,638.58
			32,235.58
			152,483.48
\$ 70.90	\$ 29.99		1,249.60
1,800.00	55,033.65		410,682.58
			50,859.84
			980,866.36
			200,625.00
	363.49		271,650.56
	54,841.26		294,213.59
			1,467.90
		\$ (39,270.76)	-
<u>1,870.90</u>	<u>110,268.39</u>	<u>(39,270.76)</u>	<u>5,315,370.80</u>
			1,945,555.54
			76,158.39
			524,082.25
			142,571.34
			48,823.45
			253,489.73
			252,178.72
			136,154.50
			17,361.30
			161,304.92
			100,913.32
			183,353.66
			19,151.71
			129,495.14
			152,098.00
12,113.90	138,295.04		478,394.10
			132,568.90
			591,848.75
		(39,270.76)	-
<u>12,113.90</u>	<u>138,295.04</u>	<u>(39,270.76)</u>	<u>5,345,503.72</u>
(10,243.00)	(28,026.65)	-	(30,132.92)
<u>110,008.67</u>	<u>68,180.09</u>		<u>1,765,239.37</u>
<u>\$ 99,765.67</u>	<u>\$ 40,153.44</u>	<u>\$ -</u>	<u>\$ 1,735,106.45</u>

ELM CREEK SCHOOL DISTRICT NO. 9
Elm Creek, Nebraska
NOTES TO THE FINANCIAL STATEMENTS
August 31, 2014

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Overview – The significant accounting principles and practices followed by Elm Creek School District No. 9 (the “School District”), are presented below to assist the reader in evaluating the financial statements and the accompanying notes. The financial statements presented represent all funds maintained by school authorities’ incident to school building construction, and the operation, maintenance and management of school services, activities, projects and investments.

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District’s accounting policies are described below.

Reporting Entity – The Elm Creek Board of Education (“Board”) is the basic level of government, which has the financial accountability and control over all activities related to the public school education in the School District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental “reporting entity” as defined by the GASB pronouncement, since Board members are elected by the public and have decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. In addition, there are no component units as defined in Governmental Accounting Standards Board Statement 61, which are included in the District’s reporting entity.

Basis of Accounting – The District prepares its financial statements on the modified cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education; consequently, these statements represent a summary of the cash activity of the various funds of the District and do not include certain transactions that would be included if the District prepared its financial statements in accordance with generally accepted accounting principles, as applicable to Governmental Units. Under the modified cash basis, county treasurer receipts are recognized when collected by the county, all other receipts are recognized when received by the District rather than when earned, and disbursements are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with generally accepted accounting principles in the United States of America.

Government-Wide and Fund Financial Statements - The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effects of inter-fund transfers (those within an activity) have been removed from these statements. The District does not allocate indirect costs.

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

The District’s government-wide and fund financial statements utilize a “current financial resources” measurement focus. Only current financial assets are included on their Statement of Assets and Fund Balances. Their operating statements present sources and used of available spendable financial resources during a given period. These funds use fund balances as their measure of available spendable financial resources at the end of the period.

These notes are an integral part of the accompanying financial statements.

ELM CREEK SCHOOL DISTRICT NO. 9
Elm Creek, Nebraska
NOTES TO THE FINANCIAL STATEMENTS
August 31, 2014

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Governmental Fund Types

Major Governmental Funds

General Fund – The General Fund is the main operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new and replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

Depreciation Fund – The Depreciation Fund facilitates the eventual purchase of costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show the movement of monies as a disbursement from the General Fund and the Depreciation Fund will show the receipt as a transfer from the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of a Depreciation Fund is to spread replacement costs of capital outlays over a period of years in order to avoid a disproportionate tax effort in a single year to meet such a disbursement. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of the General Fund.

Activities Fund – The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities, not part of another fund.

Bond Fund – The Bond Fund is used to record receipts and disbursements for bond principal and interest payments. Proceeds from bond issuances are deposited and recorded as a receipt in the Special Building Fund. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

Special Building Fund – The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. General Fund disbursements for the purpose of this fund are not allowable. The Board of Education may approve a budget with a levy limitation of 14 cents per one hundred dollars of valuation; or a tax levy not to exceed 17.5 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the District.

Other Governmental Funds

Employee Benefit Fund - The Employee Benefit Fund is established in order to specifically reserve General Fund money for the benefit of school district employees. The District accounts for the allocation of funds from the General Fund to this fund as a disbursement in the General Fund and as a "transfer from General Fund" in the Employee Benefit Fund. This fund may consist of more than one account for valid allocation purposes. The Employee Benefit Fund is considered a component of the General Fund.

ELM CREEK SCHOOL DISTRICT NO. 9
Elm Creek, Nebraska
NOTES TO THE FINANCIAL STATEMENTS
August 31, 2014

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Lunch Fund – The Lunch Fund is used to accommodate all aspects of the school lunch program and accounts for all receipts and disbursements of all child nutrition programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and general fund support of the lunch program. All food purchases and other supplies are accounted for as disbursements of the school lunch fund, accordingly, no inventories are maintained in this fund.

Governmental Fund Classifications – The Bond Fund is classified as a Debt Service Fund. The Special Building Fund is classified as a Capital Projects Fund. All remaining funds are classified as General Funds. The District does not maintain any Special Revenue Funds.

Property and Equipment – Disbursements for property and equipment are charged when paid. No allowance for depreciation is provided or included in the accompanying financial statements.

Equity Classifications –

Government-Wide Financial Statements - Equity is classified as net position and is displayed as two components:

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

Unrestricted net position – All other net position that does not meet the definition of restricted.

Governmental Fund Financial Statements - Equity is classified as fund balance and is displayed as the following components:

Non-Spendable Fund Balance – Amounts that cannot be spent because they are either (1) not in spendable form; or (2) legally or contractually required to be maintained intact. The District does not have any non-spendable fund balances.

Restricted Fund Balance – Amounts restricted to specific purposes when constraints placed on the use of the resources are either (1) externally imposed by creditors, grantors, or state or federal laws; or (2) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Amounts to be used for specific purposes pursuant to constraints imposed by formal action of the Board of Education (the district's highest level of decision-making authority). The District does not currently have any committed fund balances.

Assigned Fund Balance – Amounts the Board of Education intends to use for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned Fund Balance – Residual classification for the District's general fund and includes all spendable amounts not contained in other classifications. Amounts also included are deficit funds, if any, from other non-general funds.

ELM CREEK SCHOOL DISTRICT NO. 9
Elm Creek, Nebraska
NOTES TO THE FINANCIAL STATEMENTS
August 31, 2014

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

When a disbursement in governmental funds can be paid using either restricted or unrestricted resources, the District's policy is generally to first apply the disbursement toward restricted fund balance and then to less-restrictive classifications – committed, assigned and then unassigned.

Property Taxes – Real estate taxes are levied on October 15 each year and may be paid in two equal installments. These taxes are due December 31. The first and second half of the taxes becomes delinquent on the following May and September 1, respectively. Real estate taxes become a lien against the property on the levy date.

Personal property taxes are levied on October 15 each year, are due December 31 each year and may be paid in two equal installments. The first and second half of the taxes becomes delinquent on the following May and September 1, respectively.

Motor vehicle taxes are due when an application is made for registration of a motor vehicle.

NOTE B – CASH

The Statutes of the State of Nebraska authorize the School District to invest in certificates of deposit and time deposits of banks or capital stock financial institutions, obligations of the United States government and agencies thereof and any securities as provided in the Public Funds Deposit Security Act. Nonnegotiable certificates of deposit with original maturity of more than three months are classified as cash equivalents within the governmental funds.

The District had cash balances at August 31, 2014 of the following amounts in the following banks:

	<u>Bank Balance</u>
FirstTier Bank	\$ 666,451.54

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk.

The total bank balance of \$666,451.54 was insured through the Federal Depository Insurance Corporation (FDIC).

NOTE C – BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for all funds. Each budget is presented on the modified cash basis of accounting, which is consistent with the requirements of the state budget act.

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

ELM CREEK SCHOOL DISTRICT NO. 9
Elm Creek, Nebraska
NOTES TO THE FINANCIAL STATEMENTS
August 31, 2014

NOTE C – BUDGET PROCESS AND PROPERTY TAXES (cont'd)

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. As of August 1, or shortly thereafter, Administration of the District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes the proposed disbursements and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.
4. The adopted budget is filed with the State Auditor, the County Clerk and the Nebraska Department of Education on or before September 20.
5. Total actual disbursements may not legally exceed the total budget of disbursements. Appropriations of disbursements lapse at year-end and any revisions require a public hearing and Board approval.
6. The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which attaches as an enforceable lien on property within the District as of January 1.

NOTE D – PENSION PLAN

Plan Description – The Elm Creek School District No. 9 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, 1221 N Street, Suite 325, PO Box 94816, Lincoln, NE 68509-4816 or by calling 1-800-245-5712.

Funding Policy - Plan members were required to contribute 8.88% of their annual covered salary from September 1, 2011 – August 31, 2012. Plan members were required to contribute 9.78% of their annual covered salary from September 1, 2012 – August 31, 2014. The Elm Creek School District No. 9 is required to contribute 101% of the employee contribution. The contribution requirements of plan members and Elm Creek School District No. 9 are established by the Nebraska statutes. The School District's contributions to NPERS for the years ending August 31, 2012, 2013, and 2014 were \$186,284.04, \$203,282.10 and \$216,333.30 respectively equal to the required contributions for each year.

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
NOTES TO THE FINANCIAL STATEMENTS
 August 31, 2014

NOTE E – LONG-TERM DEBT

Changes in governmental activities long-term debt for the period ended August 31, 2014 were as follows:

Bonds payable, beginning of year	\$ 5,325,000.00
Less: Bonds retired	<u>525,000.00</u>
Bonds payable, end of year	<u>\$ 4,800,000.00</u>
Bond interest paid during the year	<u>\$ 66,448.75</u>

Long-term debt at August 31, 2014 consisted of the following:

Bonds payable in the original amount of \$5,860,000.00 dated March 15, 2012 with interest at rates of 0.3% to 2.15%.
 See the following schedule for principal and interest due.
 Final payment is due 12/15/2022. \$ 4,800,000.00

Annual future payments for debt payable at August 31, 2014 are as follows:

<u>Year Ended August 31,</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2015	\$ 63,545.00	\$ 530,000.00	\$ 593,545.00
2016	59,702.50	530,000.00	589,702.50
2017	55,175.00	535,000.00	590,175.00
2018	49,932.50	540,000.00	589,932.50
2019	43,418.75	545,000.00	588,418.75
2020	35,340.00	550,000.00	585,340.00
2021	25,900.00	560,000.00	585,900.00
2022	15,160.00	570,000.00	585,160.00
2023	4,730.00	440,000.00	444,730.00
	<u>\$ 352,903.75</u>	<u>\$ 4,800,000.00</u>	<u>\$ 5,152,903.75</u>

NOTE F – LEASES

The School District has leases in place for copiers and computers. The future payments on these leases are as follows:

<u>Year Ended August 31,</u>	<u>Copiers</u>	<u>Computers</u>	<u>Total Payments</u>
2015	\$ 15,984.48	\$ 28,507.99	\$ 44,492.47
2016	15,984.48		15,984.48
2017	15,984.48		15,984.48
2018	6,660.20		6,660.20
	<u>\$ 54,613.64</u>	<u>\$ 28,507.99</u>	<u>\$ 83,121.63</u>

These notes are an integral part of the accompanying financial statements.

ELM CREEK SCHOOL DISTRICT NO. 9
Elm Creek, Nebraska
NOTES TO THE FINANCIAL STATEMENTS
August 31, 2014

NOTE G – NON-CASH TRANSACTIONS

The District receives USDA Federal Food Commodities that are passed through the State Department of Health & Human Services Food Distribution Program. The Department provides the District with various food items during the school year to be incorporated into the District's lunch program. For the year ending August 31, 2014, the value of commodities received by the District was \$6,223.31.

NOTE H – 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 for property, liability, auto, workmen's compensation and other risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
 For The Year Ended August 31, 2014

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 723,224.10	\$ 781,812.00
<u>Receipts</u>		
Local Sources:		
Property taxes	2,318,538.99	2,408,480.00
Carline tax	12,519.68	10,500.00
Public power district sales tax	25,806.64	
Motor vehicle taxes	152,483.48	135,000.00
Contributions and donations	29,668.97	
Other local sources	1,729.97	
Total Local Sources	<u>2,540,747.73</u>	<u>2,553,980.00</u>
County Sources:		
County fines and license fees	40,213.60	32,702.00
Educational service unit receipts	10,646.24	5,000.00
Total County Sources	<u>50,859.84</u>	<u>37,702.00</u>
State Sources:		
State aid	980,866.36	972,208.00
Special education	190,746.00	165,000.00
Special education transportation	9,879.00	
Homestead exemption	34,788.24	
Property tax credit	76,748.72	
High ability learners	4,325.00	4,000.00
Pro-rate motor vehicle	10,929.59	8,000.00
State apportionment	39,165.69	40,000.00
State early childhood	73,709.40	80,000.00
Distance education	1,000.00	
Total State Sources	<u>\$ 1,422,158.00</u>	<u>\$ 1,269,208.00</u>

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
 For The Year Ended August 31, 2014

	Actual	Original and Final Budget
Federal Sources:		
Title I, part A	\$ 35,621.77	\$ 37,000.00
Title II, part A	7,275.00	7,250.00
IDEA part B	60,152.00	
IDEA part B preschool	2,033.00	
IDEA enrollment/poverty	91,854.00	
Medicaid in public schools	3,560.12	4,000.00
Medicaid administrative	17,183.84	15,000.00
Universal service fund	285.60	
Other federal programs		1,000.00
REAP	21,407.00	1,000.00
	<u>239,372.33</u>	<u>65,250.00</u>
Total Federal Sources		
	239,372.33	65,250.00
Non-Revenue Sources:		
Insurance adjustments		1,000.00
Transfers from other funds	39,270.76	
Other non-revenue sources	554.00	3,048.00
	<u>39,824.76</u>	<u>4,048.00</u>
Total Non-Revenue Sources		
	39,824.76	4,048.00
Total Receipts From All Sources	<u>4,292,962.66</u>	<u>3,930,188.00</u>
Total Available Resources	<u>\$ 5,016,186.76</u>	<u>\$ 4,712,000.00</u>

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
 For The Year Ended August 31, 2014

	Actual	Original and Final Budget
<u>Disbursements</u>		
Program:		
Regular instruction	\$ 1,945,555.54	\$ 2,170,200.00
Poverty program	76,158.39	-
Special education instruction	524,082.25	503,600.00
Support services - pupils	142,571.34	225,400.00
Support services - staff	48,823.45	52,700.00
Board of education	17,361.30	109,000.00
Executive administration	161,304.92	158,800.00
Office of principal	100,913.32	116,100.00
General administration - business	183,353.66	197,500.00
Support services - plant operations	253,489.73	278,700.00
Support services - plant maintenance	252,178.72	249,000.00
Regular pupil transportation	105,314.00	163,312.00
Special education pupil transportation	30,840.50	43,800.00
Early retirement and termination	19,151.71	-
State programs	129,495.14	137,000.00
Title I, part A	45,964.00	79,800.00
Title II, part A	14,160.00	37,000.00
IDEA part B	27,793.00	36,000.00
IDEA part B preschool	993.00	-
IDEA enrollment/poverty	41,781.00	79,600.00
REAP	21,407.00	-
	<hr/>	<hr/>
Total Disbursements By All Programs	4,142,691.97	4,637,512.00
	<hr/>	<hr/>
Ending Fund Balance	\$ 873,494.79	\$ 74,488.00

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
DEPRECIATION FUND
 For The Year Ended August 31, 2014

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 287,765.63	\$ 258,891.00
Cash Receipts:		
Interest income	\$ 794.94	
Sale of property	913.90	
Total Cash Receipts	<u>1,708.84</u>	<u>-</u>
Total Funds Available	289,474.47	258,891.00
Cash Disbursements:		
Bus acquisition	80,680.00	
Vehicle acquisition	39,775.00	
Transfers to general	<u>39,270.76</u>	
Total Cash Disbursements	<u>159,725.76</u>	<u>258,891.00</u>
Ending Fund Balance	<u>\$ 129,748.71</u>	<u>\$ -</u>

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
EMPLOYEE BENEFIT FUND
 For The Year Ended August 31, 2014

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 10,635.92	\$ 10,620.00
Cash Receipts:		
Interest income	<u>\$ 29.99</u>	
Total Cash Receipts	<u>29.99</u>	<u>-</u>
Total Funds Available	10,665.91	10,620.00
Cash Disbursements:		
Total Cash Disbursements	<u>-</u>	<u>10,620.00</u>
Ending Fund Balance	<u><u>\$ 10,665.91</u></u>	<u><u>\$ -</u></u>

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ACTIVITIES FUND

For The Year Ended August 31, 2014

	Balance 9/1/2013	Receipts	Disbursements	Balance 8/31/2014
Accelerated reader	\$ 1,995.13	\$ 2,120.79	\$ 1,292.65	\$ 2,823.27
All school plays	102.71	513.05	734.68	(118.92)
Alumni	54.28			54.28
Annual	(726.03)	5,976.00	8,769.36	(3,519.39)
Band	(1,031.98)	416.93	5,311.40	(5,926.45)
Basketball	3,643.50	20,634.43	22,601.46	1,676.47
Board scholarship	252.54			252.54
Boys basketball concessions	702.74	13,724.00	10,593.69	3,833.05
Buffeters	1,217.54	1,208.91	799.67	1,626.78
Cheerleaders	1,799.29	4,833.34	1,347.85	5,284.78
Chorus	112.46	308.00	2,461.14	(2,040.68)
Class of 2009	(54.61)		0.03	(54.64)
Class of 2010	78.45			78.45
Class of 2013	292.21			292.21
Class of 2014	1,281.57	650.40	1,815.02	116.95
Class of 2015	-	6,362.88	5,876.11	486.77
Class of 2016	-	852.68		852.68
Class of 2017	252.50	775.45		1,027.95
Class of 2018	-	5,117.81		5,117.81
Class of 2020	-	639.10	639.10	-
Computer purchase	1,059.51	2,462.76	2,441.64	1,080.63
Courtesy	29.15	130.00	139.93	19.22
Cross country	(210.68)	456.27	681.89	(436.30)
Dance	-	3,249.30	3,656.05	(406.75)
Donation	-	3,993.86	2,645.50	1,348.36
Drama	(272.99)			(272.99)
FBLA	22.39			22.39
FCCLA	(1,941.21)	18,314.88	18,906.91	(2,533.24)
FCCLA CD	5,070.30	15.15	5,085.45	-
Fine arts	111.83			111.83
FOB check out	1,800.00	450.00	300.00	1,950.00
Football	1,725.82	21,760.94	30,005.85	(6,519.09)
Football club	10,123.87	4,777.06	10,043.39	4,857.54
General	(18,384.01)	31,661.84	44,745.12	(31,467.29)
Girls basketball concessions	453.17	5,591.90	3,624.50	2,420.57
Golf	163.38	1,575.97	2,650.82	(911.47)
Gym rent	4,501.50	600.00		5,101.50
Home economics	152.55	10.00	8.61	153.94
Honor society	1,375.30	4,622.15	3,795.64	2,201.81
IPad insurance	-	5,500.00	300.00	5,200.00
Jeans	-	415.70	180.00	235.70
Laser	10.41			10.41

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ACTIVITIES FUND
 For The Year Ended August 31, 2014

	Balance 9/1/2013	Receipts	Disbursements	Balance 8/31/2014
Miscellaneous	\$ -	\$ 6,000.00		\$ 6,000.00
Motor club	849.57			849.57
Music ambassadors	6,942.73	(5,714.23)	\$ 173.45	1,055.05
Music trips	(3,787.08)	40,267.94	34,656.74	1,824.12
Playground	375.76	29,668.97		30,044.73
Preschool	-	11,830.20	1,044.20	10,786.00
Prom	871.04			871.04
Senior gifts	318.83	89.63	216.85	191.61
Shop	1,894.79			1,894.79
Sign advertisement	34,713.08		25,102.50	9,610.58
SPED	(430.60)	2,206.76	1,816.44	(40.28)
Student concessions	(2,798.83)	38,659.31	42,384.13	(6,523.65)
Student services	628.64		1,000.00	(371.36)
Supermercado	581.51	161.07	565.90	176.68
Surplus pro	93.00			93.00
Teacher concessions	3,155.65	250.00	600.00	2,805.65
Track	(1,328.39)	11,386.25	11,707.73	(1,649.87)
Volleyball	(4,175.45)	8,887.64	11,246.24	(6,534.05)
Volleyball club	5,957.30	3,238.19	8,641.74	553.75
Wrestling	(6,640.83)	2,409.43	5,792.35	(10,023.75)
Wrestling club	3,655.41	3,402.43	3,697.33	3,360.51
Total	\$ 56,638.72	\$ 322,465.14	\$ 340,099.06	\$ 39,004.80
Original and Final Budget	\$ 39,507.00	\$ 245,000.00	\$ 284,507.00	\$ -

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
LUNCH FUND
 For The Year Ended August 31, 2014

	Actual	Original & Final Budget
Beginning Fund Balance	\$ 57,544.17	\$ 321.00
Cash Receipts:		
Sale of lunches	\$ 53,733.65	
Other receipts	1,300.00	
State reimbursements	363.49	
Federal reimbursements	54,841.26	
Total Cash Receipts	110,238.40	130,679.00
Total Funds Available	167,782.57	131,000.00
Cash Disbursements:		
Salaries	44,314.31	
Social security	3,390.04	
Retirement	4,071.37	
Health insurance	4,851.72	
Other benefits	211.64	
Supplies	1,298.29	
Food cost	76,211.46	
Non-capitalized purchases	1,368.84	
Other expenses	2,577.37	
Total Cash Disbursements	138,295.04	131,000.00
Ending Fund Balance	\$ 29,487.53	\$ -

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
BOND FUND

For The Year Ended August 31, 2014

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 519,422.16	\$ 530,375.00
Cash Receipts:		
Property taxes	\$ 584,858.74	
Carline tax	3,118.90	
Public power district sales tax	6,428.94	
Interest income	338.62	
Homestead exemption	8,666.40	
Property tax credit	19,119.68	
Pro rate motor vehicle	2,834.35	
Total Cash Receipts	625,365.63	616,000.00
Total Funds Available	1,144,787.79	1,146,375.00
Cash Disbursements:		
Bond principal paid	525,000.00	
Bond interest paid	66,448.75	
Fees	400.00	
Total Cash Disbursements	591,848.75	646,375.00
Ending Fund Balance	\$ 552,939.04	\$ 500,000.00

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
SPECIAL BUILDING FUND
 For The Year Ended August 31, 2014

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 110,008.67	\$ 110,010.00
Cash Receipts:		
Interest income	\$ 70.90	
Other receipts	<u>1,800.00</u>	
Total Cash Receipts	<u>1,870.90</u>	<u>-</u>
Total Funds Available	111,879.57	110,010.00
Cash Disbursements:		
Building improvements	<u>12,113.90</u>	
Total Cash Disbursements	<u>12,113.90</u>	<u>110,010.00</u>
Ending Fund Balance	<u><u>\$ 99,765.67</u></u>	<u><u>\$ -</u></u>

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For The Year Ended August 31, 2014
 (Unaudited)

Regular Instruction:

Salaries - teachers	\$ 1,240,907.46
Salaries - substitutes	44,135.00
Social security	98,152.54
Retirement	87,325.35
Increased retirement contribution	29,988.10
Health insurance	287,363.37
Other employee benefits	6,512.91
Teaching supplies	59,663.61
Textbooks	19,841.01
Non-capitalized purchases	5,899.40
Dues and fees	2,798.52
Travel and mileage	2,696.53
Other expenses	60,271.74
	<hr/>
	1,945,555.54
	<hr/>

Poverty Program:

Salaries - teachers	46,285.64
Social security	3,508.45
Retirement	4,272.29
Increased retirement contribution	1,467.13
Health insurance	20,624.88
	<hr/>
	76,158.39
	<hr/>

Special Education Instruction:

Salaries - teachers	149,542.78
Salaries - paraprofessional	164,434.77
Social security	24,031.75
Retirement	21,445.73
Increased retirement contribution	7,364.61
Health insurance	54,828.72
Other employee benefits	1,314.90
Purchased services	80,802.68
Tuition paid to other agencies	15,107.01
Teaching supplies	3,500.71
Textbooks	491.49
Other expenses	1,217.10
	<hr/>
	\$ 524,082.25
	<hr/>

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For The Year Ended August 31, 2014
 (Unaudited)

Support Services - Pupils:

Salaries - professional	\$ 106,570.00
Social security	8,153.50
Retirement	6,087.97
Increased retirement contribution	2,090.66
Health insurance	13,337.40
Other employee benefits	367.70
Supplies	4,717.61
Travel and mileage	56.50
Other expenses	1,190.00
	<hr/>
	142,571.34
	<hr/>

Support Services - Staff:

Salaries - professional	23,378.76
Social security	1,788.48
Retirement	1,718.98
Increased retirement contribution	590.31
Health insurance	8,639.53
Other employee benefits	4.06
Supplies	1,059.53
Library books	6,769.45
Periodicals	4,874.35
	<hr/>
	48,823.45
	<hr/>

Board of Education:

Accounting and auditing	2,750.00
Legal services	2,278.72
Liability insurance	1,456.00
Advertising and printing	1,227.24
Dues and fees	8,221.00
Travel and mileage	1,368.34
Other expenses	60.00
	<hr/>
	17,361.30
	<hr/>

Executive Administration:

Salaries - superintendent	115,500.08
Social security	8,735.49
Retirement	8,492.47
Increased retirement contribution	2,916.37
Health insurance	18,588.39
Other employee benefits	474.74
Dues and fees	1,591.00
Travel and mileage	365.51
Other expenses	4,640.87
	<hr/>
	\$ 161,304.92
	<hr/>

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For The Year Ended August 31, 2014
 (Unaudited)

Office of the Principal:

Salaries - professional	\$ 74,306.36
Social security	5,509.06
Retirement	5,427.78
Increased retirement contribution	1,863.93
Health insurance	10,743.48
Other employee benefits	377.86
Dues and fees	1,845.00
Travel and mileage	219.85
Other expenses	620.00
	<hr/>
	100,913.32
	<hr/>

General Administration - Business:

Salaries - clerical	95,811.82
Social security	7,329.61
Retirement	6,741.23
Increased retirement contribution	2,314.98
Health insurance	6,468.96
Other employee benefits	432.56
Rents and leases	34,832.60
Postage	3,819.38
Telecommunications	9,884.81
Supplies	6,506.84
Computer hardware	3,983.00
Other expenses	5,227.87
	<hr/>
	183,353.66
	<hr/>

Support Services - Plant Operations:

Salaries - custodial	89,830.03
Social security	6,845.76
Retirement	6,167.05
Increased retirement contribution	2,117.81
Health insurance	11,859.76
Other employee benefits	752.17
Natural gas	37,338.82
Electricity	60,324.28
Water and sewer	7,140.00
Supplies	30,227.00
Travel and mileage	120.00
Other expenses	767.05
	<hr/>
	\$ 253,489.73
	<hr/>

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For The Year Ended August 31, 2014
 (Unaudited)

Support Services - Plant Maintenance:

Purchased services	\$ 193,244.15
Rent and leases	6,589.96
Other expenses	52,344.61
	<hr/>
	252,178.72

Regular Pupil Transportation:

Salaries - drivers	48,959.30
Social security	3,745.36
Retirement	3,055.44
Increased retirement contribution	1,049.26
Other employee benefits	49.11
Gas and oil	25,938.63
Tires and parts	388.21
Repairs and maintenance	17,750.45
Supplies	2,465.75
Other expenses	1,912.49
	<hr/>
	105,314.00

Special Education Pupil Transportation:

Salaries - drivers	13,176.66
Social security	1,008.55
Retirement	969.54
Increased retirement contribution	332.94
Purchased services	6,456.85
Repairs and maintenance	482.30
Gas and oil	7,377.37
Tires and parts	378.29
Other expenses	658.00
	<hr/>
	30,840.50

Early Retirement or Termination

Early retirement benefits	<hr/> 19,151.71
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State Programs:

Salaries - other	60,225.36
Social security	4,581.00
Retirement	3,694.81
Increased retirement contribution	1,268.82
Other employee benefits	309.32
Purchased services	14,781.20
Supplies	10,989.03
Furniture and equipment	30,505.60
Other expenses	3,140.00
	<hr/>
	\$ 129,495.14

ELM CREEK SCHOOL DISTRICT NO. 9
 Elm Creek, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For The Year Ended August 31, 2014
 (Unaudited)

Title I, Part A:

Salaries - professional	\$ 35,486.46
Social security	2,702.29
Retirement	2,604.10
Increased retirement contribution	894.27
Health insurance	3,983.66
Other expenses	293.22
	<hr/>
	45,964.00

Title II, Part A:

Rentals and leases	7,660.00
Other expenses	6,500.00
	<hr/>
	14,160.00

IDEA Part B:

Purchased services	<hr/> 27,793.00
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IDEA Part B Preschool:

Purchased services	<hr/> 993.00
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IDEA Enrollment/Poverty:

Purchased services	41,322.21
Supplies	40.79
Other expenses	418.00
	<hr/>
	41,781.00

REAP:

Computer hardware	<hr/> 21,407.00
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Total Cash Disbursements	<hr/> <hr/> \$ 4,142,691.97
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Mierau & Co., P.C.

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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
Elm Creek School District No. 9
Elm Creek, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Elm Creek School District No. 9 (the School District), as of and for the year ended August 31, 2014, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon, dated November 1, 2014. Our report disclosed that, as described in Note A to the financial statements, the School District prepared its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District'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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify one certain deficiency in internal control, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency as item 2014-1.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2014-2.

Elm Creek School District No. 9's Response to Findings

The School District's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Muirau & Co., A.C.

York, Nebraska
November 1, 2014

ELM CREEK SCHOOL DISTRICT NO. 9
Elm Creek, Nebraska
SCHEDULE OF FINDINGS AND RESPONSES
August 31, 2014

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Elm Creek School District No. 9.
2. One significant deficiency was disclosed during our audit of the financial statements of Elm Creek School District No. 9.
3. No instances of noncompliance material to the financial statements of Elm Creek School District No. 9 were disclosed during the audit.

B. FINDINGS

SIGNIFICANT DEFICIENCY

2014-1 Segregation of Duties

Condition: Due to a limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipt, disbursements and recording of transactions.

Criteria: According to SAS No. 95, the School District should assign different people the responsibilities of authorizing and recording transactions and controlling assets to reduce the opportunity of any person to be in a position to perpetrate and conceal errors or fraud in the normal course of his or her duties.

Recommendation: The size of the School District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. We suggest that the Board of Education remain involved in the financial affairs of the School District to provide oversight and independent review functions.

Response: We concur with the finding. Due to the size and resources of our School District, proper segregation of duties cannot be obtained. We will, however, remain involved in the financial affairs of our School District to provide oversight and independent review functions.

COMPLIANCE

2014-2 Disbursements in Excess of Budget Authority

Condition: The School District disbursed funds in excess of its budget authority in the following funds:

	<u>Actual</u>	<u>Budget</u>
Activity Fund	\$ 340,099.06	\$ 284,507.00
Lunch Fund	138,295.04	131,000.00

Criteria: The School District cannot spend amounts in excess of its adopted budget.

Recommendation: We recommend that the School District more closely monitor the proposed and actual disbursements of a fund and hold supplemental budget hearings when necessary, including when refinancing bond to obtain a lower interest rate.

Response: We concur with the finding and will monitor proposed and actual disbursements more closely.

ELM CREEK SCHOOL DISTRICT NO. 9
Elm Creek, Nebraska
SCHEDULE OF PRIOR YEAR FINDINGS
August 31, 2014

2013-1 FINDING

Segregation of Duties

Condition: Due to a limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipt, disbursements and recording of transactions.

Criteria: According to SAS No. 95, the School District should assign different people the responsibilities of authorizing and recording transactions and controlling assets to reduce the opportunity of any person to be in a position to perpetrate and conceal errors or fraud in the normal course of his or her duties.

Recommendation: The size of the School District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. We suggested that the Board of Education remain involved in the financial affairs of the School District to provide oversight and independent review functions.

Current Status: See Finding 2014-1.

Elm Creek Extra Duty Pay 2015-2016

Base = \$33,325					
Sport/Sponsor	Year 1	Year 2	Year 3	Year 4	Year 5 +
All-School Play-Asst	5.5	5.5	5.5	5.5	5.5
All-School Play-Head	8	8	8	8	8
Annual Sponsor	3	3	3	3	3
Basketball - Boys Asst	10	10.5	11	12	12.5
Basketball - Boys Head	14	15	16	17	18
Basketball - Girls Asst	10	10.5	11	12	12.5
Basketball - Girls Head	14	15	16	17	18
STUCO	4	4	4	4	4
Cheerleader - Asst	5.5	5.5	5.5	5.5	5.5
Cheerleader - Head	8	8	8	8	8
Cross Country	5	5	5	6	7.5
FCCLA	8	8	8	8	8
Football-Asst	8.5	9	10	10.5	11
Football-Asst	8.5	9	10	10.5	11
Football-Head	12	13	14	15	16
Golf	9	10	11	12	13
Instrumental Music	5.5	6.5	7.5	8.5	9.5
Jr. High Boys	3	3	3	3	3
Jr. High Girls	3	3	3	3	3
Junior Class Sponsor	6	6	6	6	6
National Honor Society	3	3	3	3	3
One-Act - Asst	5	5	5	5	5
One-Act - Head	7	7	7	7	7
Senior Class Sponsor	4	4	4	4	4
Speech - Asst	6.5	6.5	6.5	6.5	6.5
Speech - Head	8	8	8	8	8
Track - Asst	7.5	8.5	9	10	10.5
Track - Asst	7.5	8.5	9	10	10.5
Track - Head	11	12	13	14	15
Vocal Music	4	4	4	4	4
Volleyball - Asst	9	10	10.5	11	12
Volleyball - Head	13	14	15	16	17
Wrestling - Asst	10	10.5	11	12	12.5
Wrestling - Head	14	15	16	17	18

**MASTER AGREEMENT
BETWEEN
ELM CREEK BOARD OF EDUCATION
AND THE
ELM CREEK EDUCATION ASSOCIATION**

ARTICLE I SALARIES

- A. Base salary. The base salary for the **2015-2016** school year shall be **\$33,325**.
- B. The schedule index shall be 4% for each years experience allowed on the schedule and 4% for each additional nine hours allowed above the BA degree.
- C. Extra Duty Pay. Teachers assigned a duty listed on the extra-duty schedule shall be placed on the schedule where their past experience would allow, up to the number of years allowed on the schedule as provided by provision number one of the salary schedule provisions.
- D. Home activity and concession sponsors shall be paid \$20.00 per activity. The principal or designee shall make a schedule and all teachers may be placed on the schedule.
- E. Salary Schedule Provisions. The salary schedule provisions attached to the salary schedule are an integral part of the salary schedule and have been negotiated as they appear on the attached schedule.
- F. Substituting for Another Teacher. When asked to sit in for another teacher during a regularly scheduled preparation period, teachers shall be paid \$15.00 per time.
- G. Salary Schedule. Following is a copy of the current salary schedule now in force in the Elm Creek Public School. The schedule has three parts: 1) the index schedule; 2) the extra duty pay schedule; 3) the salary schedule provisions.
- H. Co-Chairpersons of the CIP (continuous improvement plan) committee will be paid \$400 per year.
- I. Assessment workshops: Teachers will be paid \$200.00 per day to attend assessment workshops on non-contract days.

SALARY SCHEDULE PROVISIONS

- A. Teachers entering the system for the first time shall be given credit for eight (8) years prior experience, provided it shall have been earned in an accredited school during the immediate past ten (10) years, and shall have been more than half-time (pro-rated to the nearest half or whole time) teaching. The eight (8) years of prior experience will be for school year beginning with the 2007-08 year and is not retroactive; and eight (8) years is the maximum allowed for probationary teachers entering the Elm Creek District.
- B. Each teacher shall have on file in the superintendent's office a complete up-to-date transcript of college hours earned.
- C. All courses used for advancement on the salary schedule must be graduate courses. *
- *Exceptions will be at the discretion of the Board of Education and/or Administration and shall be judged on an individual basis.
- D. All graduate Courses will be allowed for advancement on the salary schedule.
- E. Teachers shall be offered their official contract for the upcoming year no later than September 1st of that contract year.
- F. There will be two salary schedules beginning August 17, 2009; one for Teachers currently employed at Elm Creek Public Schools on this date; and a second salary schedule for any 'new hires' after this date which does not show the BA + 45 column on the schedule (that column will read MA + 9 only for the new hires).

G The school district will ‘grandfather’ all of the Elm Creek Teachers who are currently on the BA + 45 column. Additional Teachers must be on the BA + 36 column now, in order to move to the BA + 45 column. Teachers who are currently on the BA + 36 column will have approximately two years (until the first day of the 2011-12 school year) to move to the BA + 45 column, if they choose to do so.

H Regarding extra duty pay: the school district will ‘grandfather’ the Elm Creek Teachers who are currently on the Extra Duty schedule. If a new Golf Coach is hired after August 17, 2009, the Extra Duty percentages will be Year 1=7, Yr 2= 8, Yr 3= 9, Yr 4= 10, Yr 5=11 for golf coach. If a new Assistant Speech Coach is hired after August 17, 2009, then the Extra Duty percentages will be Years 1 through 5 = all 5.5% for assistant speech coach.

ARTICLE II HEALTH & DENTAL INSURANCE

A. The Elm Creek Public Schools provides a stipulated monthly amount toward the purchase of health & dental insurance or cash (Blue preferred \$750.00 deductible.) A teacher must be teaching half-time or more to qualify for insurance or cash. The following are the choices for the 2015-2016 school year:

Full-time teachers shall have the following choices:

1. Family health and single dental insurance.
2. Employee and spouse health and single dental insurance.
3. Employee and child(ren) health and single dental insurance.
4. Employee health and single dental insurance.
5. \$530.00 per month for Cash.

Teachers teaching less than full -time and more than half-time shall have their benefits prorated based on their FTE.

B. The Board of Education reserves the right to name the health and accident insurance carrier.

ARTICLE III LONG –TERM INCOME PROTECTION

A. The Board of Education reserves the right to name the long-term disability income carrier. The Board of Education will pay 100% of the cost of the premium of the long-term (180 day) and short term (90 day elimination period) and a Maximum of 66-2/3% of salary protection.

ARTICLE IV LEAVE POLICIES

A. Sick leave. In the case of absence from school because of personal illness or accident, a teacher shall be allowed full pay for such absence. Full-time employees shall have available ten (10) sick leave days annually. Employees may use ten (10) days per year, non-accumulative, in cases where the absence is due to the illness or accident of the immediate family. Immediate family is defined as wife, husband, son or daughter, mother, and father. Part-time employees shall have available the number of sick leave days prorated based on their FTE. Days not used during that year are carried over for accumulation. An employee may accumulate up to 45 days of unused sick leave. An employee may start the year with 45 days plus the ten (10) days annually given.

B. Professional leave. Each teacher may be granted two (2) days professional leave each school year without loss of pay to attend workshops, in-service, visiting another school, etc. Visiting other school could be an assignment within a college course for advancement on the salary schedule. It requires pre-arranged approval by the principal and/or superintendent.

- C. Personal leave. Two days personal leave will be allowed each school year to all employees without loss of pay.
 - 1. Two days of personal leave will be granted with no reason given. Request for such leave shall be made to the principal. One (unused) personal leave day may be carried over to the next school year, allowing for a maximum of three personal leave days possible during any one school year. No more than two personal leave days may be taken on consecutive school days.
 - 2. Teachers will be paid an amount equal to one half of a substitutes daily pay for any unused personal leave days that cannot be carried over to the following year. This will begin with the 2007-08 school year carrying over to the following school year with the amount to be included in the June, July, or August paycheck.

- D. Bereavement Leave. Teachers will be provided leave with pay to attend and/or make preparations for the funeral of a member of the immediate family.
 - 1. Five (5) days will be allowed for each occurrence if the immediate family is defined as spouse, father, father-in-law, mother, mother-in-law, son, son-in-law, daughter, daughter-in-law, or grandchild:
 - 2. Certified staff members will be allowed to use ten (10) available sick days in the case of the death of an immediate family member. Immediate family member would be defined as: wife, husband, daughter or son.
 - 3. Three (3) days will be allowed for each occurrence if the immediate family is defined as brother, brother-in-law, sister or sister-in-law.
 - 4. Two (2) days will be allowed for each occurrence if the immediate family is defined as grandparent.
 - 5. One (1) day will be allowed for each occurrence if the immediate family is defined as aunt or uncle.
 - 6. Teachers will be allowed to use one (1) day of available sick leave per occurrence to attend the funeral of other relatives and friends. Teachers will be allowed one (1) additional day to attend the funeral of relatives if the teacher reimburses the district an amount equal to the cost of a substitute.

- E. Maternity leave. Maternity leave shall comply with existing State and Federal laws. Maternity leave shall be leave without pay except as existing laws provide.

ARTICLE V SEVERANCE PAY

- A. Severance Pay. On termination of their contract, certificated staff members shall receive severance pay for all unused sick leave, maximum of 45 days, based on one-half of the daily substitute pay rate in effect at the time of termination.

ARTICLE VI GRIEVANCE POLICY

- A. The Board recognizes the need to practice reasonable and effective means of resolving differences, which may arise among employees, to reduce potential areas of grievances, and to establish and maintain, recognized two-way channels of communication between staff and administration. A grievance policy exists in the Board Policies.

ARTICLE VII OVERNIGHT SUPERVISION AND NON-SCHOOL TIME WORKSHOPS

- A. Staff members required to supervise students or groups over night will be paid \$40.00 per night in addition to the normal expenses paid by the school.
- B. The school will pay \$200.00/day or \$100.00/half-day for non-school time workshops that the School sends you to.

ARTICLE VIII SUCCESSOR AGREEMENT

- A. Each teacher employed by the district will receive vertical and horizontal advancement, if applicable, in the event this agreement continues for the following school year.

ARTICLE IX DURATION OF AGREEMENT

- A. This contract shall be effective as of the beginning of the 2015-2016 school year and shall continue in effect until the end of the 2015-2016 school year. If a new and substitute contract has not been duly entered into prior to the end of the 2015-2016 school year, the terms of this contract shall continue in full force and effect until such substitute contract is adopted, which shall then be fully retroactive to the beginning of the 2016-2017 school year. The Board agrees to pay any increase in the Health and dental Insurance premium so as to maintain the present insurance coverage which will be Blue Preferred \$750.00 deductible with Single Dental until such time that a substitute contract is adopted.

ARTICLE X FRINGE BENEFITS

- A. The Board and Association will implement a Section 125 “cafeteria” plan as per INTERNAL REVENUE SERVICE RULES, and includes the following:

Qualified benefits and employee available elections include:

- 1. Employee With No Dependents. Where an Employee has no dependents, said Employee may make the following benefit election:
 - a. Single health and dental insurance coverage; or,
 - b. The Cash Payment.
- 2. Employee With Dependent(s). Where an Employee has dependent(s), said Employee may make the following election:
 - a. Single or dependent (according to the BC/BS four-tier plan for current or,
 - b. The Cash Payment.

- B. Within the District’s Section 125 Plan, if the cash option is taken, the cash will be treated as follows:

- 1. Section 125 plan, if the **cash** option is taken:
 - a. Cash will be treated as income. State and Federal taxes will be withheld and income taxes are due on this income.
 - b. This cash will not be used to determine compensation for the Nebraska Teacher Retirement System. This is a Nebraska Retirement System rule. No withholding (employee or employer) will be made for this purpose. This cash will not be used for Retirement System final compensation formula.
- 2. Dependent Care Plan/Expenses.
- 3. Medical Reimbursement Plan/Expenses
- 4. Cafeteria Plan

This Master Agreement shall constitute a compilation of all the annual agreements between the Elm Creek Education Association since negotiations began in 1967.

However, if proof can be shown by either party, by acceptable copies of past negotiated annual Agreements that something has been changed that is not a negotiated change, or something has been inadvertently “left out” that should be included in this Master Agreement, both parties agree to add or delete to this agreement as the case may be.

Ratified by both parties this **8th** day of **December, 2014**.

For the Elm Creek Education Association:

For the Elm Creek Board of Education

Sept 26th, 2014

Elm Creek Public Schools
Board of Education
230 Calkins Street
Elm Creek, Ne 68847

Dear Negotiations Committee:

The Elm Creek Education Association requests that the Elm Creek Public Schools Board of Education take action to recognize the Elm Creek Education Association as exclusive bargaining agent for the district's non-supervisory certified staff for the 2016 - 2017 contract year.

Please direct your response to the undersigned.

Sincerely,

A handwritten signature in black ink that reads "Keith Kucera". The signature is written in a cursive style with a horizontal line at the end.

Keith Kucera, President
Elm Creek Education Association

QUOTATION

Creative Sites, LLC

11506 Pierce Street

Omaha, Ne 68144

402-614-4606

DATE: October 9, 2014

**Customer: Elm Creek School
Attn: Dean Tickle
230 Calkins
Elm Creek, Ne 68836**

School Age Area:

BCI Burke Playground Equipment:

Nucleus Play Structure

\$ 50,762.00

Freight

\$ 2,250.00

Equipment Total

\$ 53,012.00

Installation:

\$ 16,550.00

Ecoturf Poured Surfacing:

2600 SF Surfacing

\$ 28,390.00

50' x 52'

****This quotation is good for 60 days.**

****Delivery is 30 days ARO.**

**Julie Kutilek
Creative Sites, LLC**

Accepted by

Elm Creek Public Schools
Transportation Committee
Dec. 4, 2014, 8:10 AM

1. "Fleet Expense" report.
2. We have finished our insurance claim business. We should be in the clear and ready to purchase the trailer for the mower and grass removal.
3. The bus routes to transport kids on the south side of town is in place and began operation on Monday, Dec. 1. We have 7-8 kids who are taking advantage of the route. We are considering a couple of small shelters at the pick-up and drop off spots to keep the wing off the kids.
4. I have had several reports of the lights not working on the small bus. They do work, the light knob needs to be engaged. After a brief "mini-lesson" on light turning on - we have the problem solved.
5. Other...



Elm Creek Public Schools

230 East Calkins Ave., PO Box 490

Elm Creek, NE 68836

(308) 856-4300 phone (308) 856-4907 fax

www.elmcreekschools.org

Building and Grounds Meeting,

Thursday, Dec. 4, 2014

1. Awaiting the ruling from the Buffalo County Court on the machine shed.
2. We have the price estimates for lighting in the old gym.
3. The scoreboards have been ordered and should be installed over the Christmas break. The old scoreboards will go to the south gym.
4. Plastic pipe to cover the insulated pipes in the old gym. It should give us a cleaner more pleasing look. Checked with Nebraska Plastics in Cozad.
5. We have had another issue with the motor on the west bleaches in the new gym. Repairmen will be here Thursday, Dec. 4 to fix them.
6. We need to order our playground equipment by Dec. 19 for year end pricing and spring installation.
7. We are having some electronic door issues again. We are looking at a solution, but do not have one as of yet, short of calling the company out here on a service call.
8. Other...



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