

Ashland-Greenwood Public Schools
Board Agenda
Saunders County School District No. One
Monday, August 25, 2008
Library, Ashland-Greenwood High School
1842 Furnas Street
Ashland, NE 68003

Regular Meeting
7:30 p.m.

If this agenda is not completed by 11:00 p.m., the meeting should be recessed to a later date.

1. Call to Order. Roll Call.
2. Acknowledgement of Open Meetings Law posting.
3. Approval of any changes in the mailed agenda.
4. Approval of Consent Agenda Action Items
 - A. Approval of minutes of previous meetings. Pages 1-8
 - B. Financial Reports: District Funds. Pages 9-16
 - C. Action on Claims. Pages 17-21
 - D. Contract Renewals: Contract with Nebraska Dept of Education for services at Iowa School for the Deaf.

5. Visitors and Communications from the Public

No visitors have requested time on the agenda at this time.

6. Administrative and Practitioners Reports

- A. Ms. Finkey
- B. Ms. Bray
- C. Mr. Bentzen
- D. Mr. Pease

7. Old Business

- A. Consideration and action to approve the accounting policies and procedures manual.
Pages 22-35
- B. Review of property assessment certifications and budget for 2008-09 fiscal year. Page 36
- C. Consideration and action to hire a consultant for Fuel Tank Remediation project in accordance with NDEQ guidelines.

8. New Business

- A. Consideration and action on personnel matters.
 - a. Consideration and action to approve the hiring of non-certificated personnel.
 - b. Consideration and action to approve staff assignments. To Be Distributed.
- B. Consideration and action to transfer Class of 2008 fund to the Class of 2007 to zero out the debt on the 2008 Prom and to transfer the balance to the 2008 Yearbook.

- C. Consideration and action to approve the transfer of funds to the Depreciation Fund for vehicle and equipment purchases.
- D. Consideration and action to approve the substitute teachers for 2008-09. To Be Distributed.
- E. Consideration and approval of bus routes for 2008-09. Pages 37-38

9. Information Items

- A. ACT Test Results report for the Class of 2008 and prior graduating classes. Pages 39-40
- B. Facility Advisory Committee will meet at 6:30 PM on Tuesday, August 26th.

10. Other items presented by Board members for future consideration.

11. The next meeting is scheduled for September 2, 2008 in the Library at Ashland-Greenwood High School at 1842 Furnas Street in Ashland, NE 68003. The meeting will begin with a budget hearing at 7:30 PM followed by a regular meeting of the school board.

Notices:

COPY OF OPEN MEETINGS ACT: The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. The Act is posted on the North wall of the meeting room west of the main entrance.

INSTRUCTIONS FOR THOSE WHO WISH TO SPEAK DURING PUBLIC FORUM:

Getting Started: When it is your turn to speak during the public forum portion of the agenda, please come forward, sign your name and address on the sign-in sheet and state your name to the Board of Education.

Time Limit: You may speak only one time and must limit comments to 5 minutes or less.

Personnel or Student Topic: If you are planning to speak about a personnel or student matter involving an individual, please understand that our policies require that such concerns initially be directed to the administration for consideration. Board members will generally not respond to any questions you ask or comments you make about individual staff members or students. You are cautioned that slanderous comments are not protected just because they are made at a Board meeting.

General Rules: Please remember that this is a meeting of the Board of Education held in public for conducting the business of the Board of Education. Offensive language, personal attacks and hostile conduct will not be tolerated.

**Ashland-Greenwood Public Schools
Board of Education
Meeting Minutes
July 21, 2008**

Opening

A meeting of the Board of Education of the Ashland-Greenwood Public Schools was convened in open and public session following the public hearing at 7:30 p.m. on 21st day of July 2008 by Vice-President Melvin Cerny.

Present

The roll was called and the following Board members were present: Randy Beranek, Melvin Cerny, Kevin Garner, David Lutton, and David Nygren. Member Suzanne Sapp was absent.

Notice of the meeting was posted in advance in the Superintendent's Office, 1225 Clay Street, Ashland, NE. Notice of this meeting was given in advance to all members of the Board of Education. All proceedings of the Board of Education, except as may be hereinafter noted, were taken while the convened meeting was open to the public.

Call to Order

The meeting was duly called to order.

Announcement of Open Meetings Act Posting

At the beginning of this meeting, Vice-President Cerny announced and informed the public that a current copy of the Open Meetings Act is posted on the north wall of the meeting room, behind the board members.

Agenda Change

There was no change to the mailed agenda.

Consent Agenda

A motion was made by Lutton with second by Garner to approve all of the items on the consent agenda including a renewal contract for Skyline Physical Therapy. After discussion and on roll call vote, the board voted as follows: Voting yes: Beranek, Cerny, Garner, Lutton, and Nygren. Voting no: none. Member Sapp was absent and not voting. Motion carried.

Visitors and Communication from the Public

There were no visitors or communication from the public.

Administrative and Practitioners Reports

Kristi Bundy and Coleen Lewin presented to the board on the workshop they attended for NEAT, Nebraska Educators Aerospace Training. The program was provided to 25 Nebraska teachers. The program was designed to teach teachers to be excited about engineering through team work, team unity, and setting goals. The program provided hands on experience for the two teachers. Some of the activities the teachers participated in were team building, rocket building, scuba diving, and flight simulation. Mrs. Bundy and Mrs. Lewin were able to gather lots of resources and books to bring back for staff and student use at Ashland-Greenwood Public Schools. Each teacher presented a lesson plan they created while at the program. A powerpoint presentation of pictures of the experience was also presented to the board.

**Ashland-Greenwood Public Schools Board of Education Meeting July 21, 2008
Meeting, Minutes, Page 2**

Administrative and Practitioners Reports

Mrs. Bray reported to the board that summer school started today at the Elementary School. This year the program will include primary and intermediate grades. 36 students are enrolled. Trisha Nicholson will teach the primary students and Colleen Lewin will teach the intermediate students, each class will last 3 hours and the program will run for three weeks.

Supt. Pease reported on the progress of many summer projects. He told board members that the football field lights electrical was bored and the project would be completed by July 31. Pease reported that some grinding was done on the northwest corner of the parking lot expansion to improve drainage. Sod will be laid around the parking lot exterior by Todd Valley Sod. The district will receive credit for the seeding that was bid in the parking lot contract. Pease reported that the playground matting is scheduled to go in July 30. Pease told board members that the carpet will ship on July 25. Galaska & Sons have done some pre work to be ready for the Middle School High School carpet project. Another project Pease reported on at the high school was the installation of cabinetry donated by Innovative Labs. Ten class rooms received around 8 to 10 foot of cabinets. Pease told board members that a meeting was scheduled with Hockenbergs to finalize the new serving equipment in the Middle School High School kitchen. A plan of that project was distributed to the board. The equipment will cost around \$35,000. Board members were in agreement with this proposal. Pease reported to the board that he had received a call from an engineering firm that wanted to do some work for us on the former underground storage tank hole at the Elementary School. He told board members that when the fuel storage tank was removed several years ago it was determined that at the Elementary site the soil was not clean.

Pease presented a handout for the state aid formula and the allowances that affect the formula. Pease listed allowances that could impact the Ashland-Greenwood Public Schools' formula. The allowances Pease told board members that could impact our district include transportation, distance education and telecommunications, poverty allowance, elementary class size, summer school, instructional time and teacher education.

Old Business

2008-09 AGEA Master Agreement

Consideration and action to approve a master agreement with the Ashland-Greenwood Public Schools Education Association for the certified teaching staff members teaching ½ time or more.

Motion by Lutton with second by Beranek to approve a master agreement with the Ashland-Greenwood Public Schools Education Association for the certified teaching staff members teaching ½ time or more pending the acceptance of the agreement by the AGEA. After discussion and on roll call vote, the board voted as follows: Voting yes: Beranek, Cerny, Garner, Lutton, and Nygren. Voting no: none. Member Sapp was absent and not voting. Motion carried.

Ashland-Greenwood Public Schools Board of Education Meeting July 21, 2008 Meeting, Minutes, Page 3

Technology Plan

Consideration and action to proceed with the school district technology plan including the implementation of a one-to-one computer initiative for high school (Grades 9-12) beginning with the 2009-2010 school term. Pease told board members that his initial concern for this project was providing adequate training for staff and adequate support. He feels that the proper support and training can be provided for staff. Pease said this program can do a lot for our students' technology knowledge and it can also be a tool to reach out to parents. Pease stated that he supports this plan and feels the district is also able to support it financially. Discussion was held.

Member Beranek voiced his concern that the end results be that our students, with the one to one initiative, are educated as well or better as they currently are. Pease stated that he feels the key is proper training and implementation as a tool for curriculum needs.

Member Garner thinks we used a good approach and took the time to make a good plan to train teachers. He feels it will be a good advantage to students who don't have computers.

Member Nygren inquired as to who will keep software and hardware up and running. He also voiced concern regarding blocking sites at school and students home. Pease stated that the Technology Plan includes additional staffing for technology support. He told board members that there are software programs to monitor usage and sites visited.

Member Lutton stated he thought it was important to set up an assessment program of the technology plan and one to one initiative. All members agreed.

Motion by Nygren with second by Garner to approve the technology plan including the implementation of a one to one computer initiative for high school students (Grades 9-12) beginning with 2009-10 school term. After discussion and on roll call vote, the board voted as follows: Voting yes: Beranek, Cerny, Garner, Lutton, and Nygren. Voting no: none. Member Sapp was absent and not voting. Motion carried

Timeline for Building Expansion

Supt. Pease presented to the board a timeline for building expansion that will help to provide guidance to move forward for a possible building project. Discussion was held.

NEW BUSINESS

Foundation Board Members

Consideration and action to reappoint Foundation Board Members Daryl Erickson, Kent Kingston, and Leslie Krings for another three year term.

Motion by Nygren with second by Lutton to reappoint Foundation Board Members Darryl Erickson, Kent Kingston, and Leslie Krings for another three year term. After discussion and on roll call vote, the board voted as follows: Voting yes: Beranek, Cerny, Garner, Lutton, and Nygren. Voting no: none. Member Sapp was absent and not voting. Motion carried

**Ashland-Greenwood Public Schools Board of Education Meeting July 21, 2008
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District Treasurer

Consideration and action to reappoint Carrie Holz as school district treasurer.

Motion by Beranek with second by Garner to reappoint Carrie Holz as school district treasurer. After discussion and on roll call vote, the board voted as follows: Voting yes: Beranek, Cerny, Garner, Lutton, and Nygren. Voting no: none. Member Sapp was absent and not voting. Motion carried

2008-09 Substitute Teacher Rates

Supt. Pease presented a review of substitute teacher rates at different schools. Pease recommended the 2008-09 substitute teacher rate be set at \$115 per day and \$155 for a long term substitute teacher rate starting after the 10th day.

Motion by Lutton with second by Beranek to approve the 2008-09 substitute teacher rate. After discussion and on roll call vote, the board voted as follows: Voting yes: Beranek, Cerny, Garner, Lutton, and Nygren. Voting no: none. Member Sapp was absent and not voting. Motion carried.

Powerschool Cooperative

Pease presented to the board a request to join the Southeast Nebraska Powerschool Cooperative and to approve the Interlocal Cooperative Act Agreement. The cooperative will provide support and training for Powerschool. Pease feels this will be a good move for the district to assist staff. Powerschool is the program the district uses to provide data to the NDE as well as to students, teachers and parents.

Motion by Beranek with second by Nytren to approve Ashland-Greenwood Public Schools participation in the Southeast Nebraska Powerschool Cooperative and to approve the Interlocal Cooperative Act Agreement. After discussion and on roll call vote, the board voted as follows: Voting yes: Beranek, Cerny, Garner, Lutton, and Nygren. Voting no: none. Member Sapp was absent and not voting. Motion carried.

MultiCultural Education Report

Principal Bray presented to the board the Multicultural Education Report and the Multicultural Curriculum Plan.

Motion by Nygren with second by Lutton to accept the Multicultural Education Report. After discussion and on roll call vote, the board voted as follows: Voting yes: Beranek, Cerny, Garner, Lutton, and Nygren. Voting no: none. Member Sapp was absent and not voting. Motion carried.

Information Items

The 2008 Census Report was presented to the board and discussed. A 2.07% increase in children was found in 0-18 year olds.

NASB Regional Meeting for the Metro Area will be held on Wednesday, October 8, 2008 at Quarry Oaks Golf Course. The meeting will include a panel of school attorneys who will discuss a broad range of topics related to using technology in school. The social begins at 5:30 PM with program at 6:15 PM followed by a dinner.

**Ashland-Greenwood Public Schools Board of Education Meeting July 21, 2008
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Information Items, continued

Letter of continued accreditation from the Nebraska Department of Education.

Other business presented for future considerations

No other items were presented for future consideration during this session.

Adjournment

Vice-President Cerny adjourned the meeting at 9:32 p.m. The next Regular Meeting will be held at 7:30 p.m. on Monday, August 4, 2008 in the Library of the High School at 1842 Furnas Street, Ashland, NE. An Agenda for the meeting, kept continuously current, is available for public inspection during normal business hours at the Superintendent's Office, 1225 Clay Street, Ashland, NE 68003.

Minutes submitted by:

Kevin Garner, Secretary

**Ashland-Greenwood Public Schools
Board of Education
Meeting Minutes
August 4, 2008**

Opening

A meeting of the Board of Education of the Ashland-Greenwood Public Schools was convened in open and public session following the public hearing at 7:30 p.m. on 4th day of August, 2008 by President Suzanne Sapp.

Present

The roll was called and the following Board members were present: Randy Beranek, Kevin Garner, David Nygren, David Lutton, and Suzanne Sapp. Member Melvin Cerny was absent.

Notice of the meeting was posted in advance in the Superintendent's Office, 1225 Clay Street, Ashland, NE. Notice of this meeting was given in advance to all members of the Board of Education. All proceedings of the Board of Education, except as may be hereinafter noted, were taken while the convened meeting was open to the public.

Call to Order

The meeting was duly called to order.

Announcement of Open Meetings Act Posting

At the beginning of this meeting, President Suzanne Sapp announced and informed the public that a current copy of the Open Meetings Act is posted on the north wall of the meeting room, behind the board members.

Agenda Change

There were two additions to the agenda after the agenda was mailed to board members.

New Business

E. Renewal of contracts.

F. Employee Vision Plan

Visitors and Communication from the Public

There were no visitors or communication from the public.

Administrative and Practitioners Reports

Mrs. Finkey thanked the board for the opportunity to serve the district. She has been able to meet and work with some of the teaching staff.

Mr. Pease reported on summer projects. The football field lights are installed. OPPD is scheduled to hook the power up. Last Wednesday several staff members installed the rubber tiles under the playground equipment at the elementary school. The middle school/high school corridor carpeting was finished today. Trane has completed the projects at the elementary school and has begun work at the middle school/high school building. Trane will continue to work after school begins, working in classrooms when a class is not in session. Pease told board members that the kitchen servicing equipment order had been placed. Unfortunately it is not expected to ship until September 9. Pease also reported that 10 classrooms at the middle school/high school building had new cabinetry installed.

Pease invited the board members to look at the new projects.

**Ashland-Greenwood Public Schools Board of Education Meeting August 4, 2008
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NEW BUSINESS

Accounting Procedures Manual

Supt. Pease presented to the board an accounting procedures manual that the auditors have required the district to prepare prior to the 2007-08 audit. Discussion was held. Pease asked board members to review the booklet for feedback. This will be brought back at a future meeting.

Letter from DEQ

Pease reported to the board that he had received a letter from the DEQ dated July 25 informing the school district that the site of the underground heating oil storage tank removed years ago at the elementary school needs to be tested to determine possible contamination levels and remedy for that possible contamination.

He explained to the board that the series of steps to test for leaking, soil and ground contamination, and the possibility of remedial action. There is a DEQ Clean up Fund to pay for the project however it is his understanding that each owner will pay a deductible of \$10,000 and 20% of costs up to \$25,000. Discussion was held

Pease presented a request for proposals that will be sent to several environmental consultants. Pease will continue to update the board on this matter.

Budget prep, dates and goals

Pease presented to the board preliminary property tax levies numbers and asked for direction from the board for the building sinking fund. He told board members that he felt that the levy could stay the same as last year or decrease a ½ penny. Pease built the numbers with an estimate that property valuation will increase about 6%. Pease also presented tax levies in area schools. Ashland-Greenwood Public Schools currently ranks the lowest in the area. Pease told board members that if the levy is raised to \$1.00 there is a possibility of obtaining some additional funding. Member Lutton stated he felt the district needed to continue to levy for special building to build the fund for future needs. Member Nygren suggested that the district could even increase the special building fund slightly for adding additional money to the fund. Beranek expressed concern at raising the levy for the sake of meeting some state funding available. Discussion was held.

Pease outlined the budget timeline and told board members that he wished to hold the next board meeting on August 25th. The August 25th meeting will work well for the district as August 18 is Back to School night at both schools and valuations will be released August 20 and then Pease will have those numbers for budget work for the August 25th meeting.

Personnel

Supt. Pease recommended to the board the hiring of Jerry Froistad for the position of school bus driver. Discussion was held regarding the upcoming changes in bus routes this year.

Motion by Lutton with second by Nygren to approve to the hiring of Jerry Froistad for the position of bus driver. After discussion and on roll call vote, the board voted as follows:

**Ashland-Greenwood Public Schools Board of Education Meeting August 4, 2008
Meeting, Minutes, Page 3**

Personnel, continued.

Voting yes: Beranek, Garner, Lutton, Nygren, and Sapp. Voting no: none. Member Cerny was absent and not voting. Motion carried.

Contract Renewals

Supt. Pease presented to the board contract renewals for My E Learning of Nebraska an instructional software the district uses and Wiggs Occupational Therapy. Beverly Wiggs provided occupational therapy to the district during the 2007-08 school year. Discussion was held.

Motion by Beranek with second by Garner to approve the renewal of the contracts for Me E Learning of Nebraska and Wiggs Occupational Therapy. After discussion and on roll call vote, the board voted as follows: Voting yes: Beranek, Garner, Lutton, Nygren, and Sapp. Voting no: none. Member Cerny was absent and not voting. Motion carried.

Vision Plan

Supt. Pease presented to the board an employee pay vision plan. This plan would offer benefits for vision screenings, frames, lenses. Discussion was held.

Motion by Nygren with second by Beranek to implement the Guardian VSP vision plan. After discussion and on roll call vote, the board voted as follows: Voting yes: Beranek, Garner, Lutton, Nygren, and Sapp. Voting no: none. Member Cerny was absent and not voting. Motion carried

Information Items

NASB Regional Meeting for the Metro Area will be held on Wednesday, October 8, 2008 at Quarry Oaks Golf Course. The meeting will include a panel of school attorneys who will discuss a broad range of topics related to using technology in school. The social begins at 5:30 PM with program at 6:15 PM followed by a dinner. Our school board has been invited to attend. Members interested in attending held discussion.

Other business presented for future considerations

A sample letter was presented to the board for that will be sent to the suggested list of community members to invite them to serve on an advisory committee to study the needs for capital construction. The date for that meeting is set for August 26.

Pease also informed board members that two teachers aides had resigned. Kimberly Beckenhauer and Kimberly Cornish would not be returning this fall.

Adjournment

President Sapp adjourned the meeting at 8:40 p.m. The next Regular Meeting will be held at 7:30 p.m. on Monday, August 25, 2008 in the Library of the High School at 1842 Furnas Street, Ashland, NE. An Agenda for the meeting, kept continuously current, is available for public inspection during normal business hours at the Superintendent's Office, 1225 Clay Street, Ashland, NE 68003.

Minutes submitted by:

Kevin Garner, Secretary

GENERAL FUND

Beginning Balance			\$ 3,534,923.45
<u>RECEIPTS</u>			
7/9/08	State of NE: Medicaid	\$	108.63
7/11/08	Saunders County: Property Taxes	\$	7,660.55
7/11/08	Saunders County: MV Taxes	\$	11,131.37
7/11/08	Saunders County: Fines	\$	3,967.87
7/11/08	Saunders County CC: Prop Taxes	\$	7.56
7/14/08	State of NE: Title IV	\$	1,285.00
7/15/08	Cass Co: Property Tax	\$	3,582.48
7/15/08	Cass Co: MV Taxes	\$	8,177.71
7/15/08	Cass Co: Fines	\$	2,038.36
7/15/08	Cass Co: Homestead Exmpt	\$	4,282.29
7/15/08	SASM: Reimbursement	\$	66.79
7/21/08	State of NE: Title I	\$	3,102.00
7/30/08	Cass Co: Property Tax	\$	14,190.91
7/30/08	Saunders County: Property Taxes	\$	38,224.79
7/30/08	Saunders County: MV Taxes	\$	9,564.73
7/30/08	Saunders County: Hmstd Exmpt	\$	12,419.40
7/31/08	NLAF: Interest	\$	5,167.88
	Total		\$ 124,978.32
			\$ 3,659,901.77
<u>DISBURSEMENTS</u>			
7/21/08	July Claims	\$	650,288.24
7/23/08	NLAF Investment Bank Fees	\$	950.00
	Total		\$ 651,238.24
			\$ 3,008,663.53
ENDING BALANCE			<u>\$ 3,008,663.53</u>
<u>RECONCILIATION</u>			
	NLAF Liquid Balance	\$	2,464,586.72
	NLAF CD Balance	\$	475,000.00
	Less: Outstanding Claims	\$	5,323.02
		\$	<u>2,934,263.70</u>
	Plus: F&M National Bank Balance	\$	74,399.83
	Less: Transfer in Transit		
	Reconciled Balance	\$	<u>\$ 3,008,663.53</u>

ADMINISTRATIVE OPERATIONS ACCOUNT

Beginning Balance			\$	1,127.67
<u>RECEIPTS</u>				
7/22/08 Deposit GF check	\$	828.18		
Total			\$	828.18
			\$	1,955.85
<u>Chk # DISBURSEMENTS</u>				
4307	NE Dept of Labor, Elem Custodial: Elevator Pe	\$200.00		
4308	J Bernth, Speech: Mileage	\$31.51		
4309	D Brokaw, Sec Instruct: Supplies	\$19.20		
4310	R Wiese, Sec Principal: Mileage	\$121.20		
4310	R Wiese, Sec Principal: Wkshop	\$10.00		
4311	J Bernth, Speech: Mileage	\$31.51		
4313	C Pease, Supt: Mileage	\$42.43		
4314	J Bernth, Speech: Mileage	\$38.20		
4315	Subway, Supt/Maint: Working Lunch	\$115.79		
4317	L Krueger, Maint: Supplies	\$6.91		
Total			\$616.75	\$ 1,339.10
Ending Balance				<u>\$ 1,339.10</u>
<u>RECONCILIATION</u>				
Bank Balance	\$	1,447.23		
Less: Claims Outstanding	\$	108.13		
			\$	1,339.10
Reconciled Balance	\$	1,339.10		<u>\$ 1,339.10</u>

PAYROLL ACCOUNT

	Beginning Balance		\$	13,498.35
<u>RECEIPTS</u>				
General Fund	\$	315,504.53		
Hot Lunch	\$	1,489.62		
FM National Bank: Interest	\$	53.81		
Employee Life - Annual Premiums	\$	-		
Total			\$	317,047.96
			\$	330,546.31
<u>DISBURSEMENTS</u>				
Net Payroll	\$	198,501.20		
Retirement	\$	41,302.36		
State Tax Withholdings	\$	9,452.10		
Federal/FICA Taxes	\$	67,738.49		
Retiree Life Insurance Mo. Premium	\$	84.00		
Total			\$	317,078.15
			\$	13,468.16
Ending Balance				<u>\$ 13,468.16</u>
<u>RECONCILIATION</u>				
Bank Balance	\$	57,832.79		
Claims Outstanding	\$	44,364.63		
	\$	13,468.16		
Receipts Outstanding				
Reconciled Balance	\$	13,468.16		<u>\$ 13,468.16</u>

EMPLOYEE BENEFIT (SECTION 125) ACCOUNT

	Beginning Balance		\$	14,209.45
<u>RECEIPTS</u>				
July Payroll Deposit	\$	7,725.32		
Centennial Bank: Interest	\$	3.56		
Total			\$	7,728.88
			\$	21,938.33
<u>DISBURSEMENTS</u>				
7/3/08 Payflex	\$	1,488.54		
7/10/08 Payflex	\$	938.75		
7/17/08 Payflex	\$	1,548.60		
7/24/08 Payflex	\$	904.89		
7/31/08 Payflex	\$	1,319.07		
Total			\$	6,199.85
			\$	15,738.48
Ending Balance				<u>\$ 15,738.48</u>
<u>RECONCILIATION</u>				
Bank Balance	\$	17,057.55		
Outstanding Claims	\$	1,319.07		
	\$	15,738.48		
Outstanding Receipt				
Reconciled Balance	\$	15,738.48		<u>\$ 15,738.48</u>

SPECIAL BUILDING ACCOUNT

Beginning Balance			\$	900,442.26
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RECEIPTS

7/11/08	Saunders County	Property Taxes	\$	628.25
7/15/08	Cass County	Property Taxes	\$	308.96
7/15/08	Cass County	Homestead Exemp	\$	370.15
7/30/08	Cass County	Property Taxes	\$	1,226.66
7/30/08	Saunders County	Property Taxes	\$	3,302.91
7/30/08	Saunders County	Homestead Exemp	\$	1,073.59
7/31/08	F M National Bank	Interest	\$	633.46
7/31/08	NSDLAF	Interest	\$	667.81

Total			\$	8,211.79	\$	908,654.05
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DISBURSEMENTS

None

Total			\$	-	\$	908,654.05
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Ending Balance					\$	<u>908,654.05</u>
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RECONCILIATION

F&M Bank Balance	\$	8,753.40
F&M Certificate of Deposit 68-0677	\$	490,000.00
Plus: NSDLAF Investment Balance	\$	409,900.65

Reconciled Balance	\$	<u>908,654.05</u>	\$	<u>908,654.05</u>
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QUALIFIED CAPITAL PURPOSE FUND

Beginning Balance			\$	5,549.45
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RECEIPTS

7/11/08	Saunders Co	Property Taxes	\$	2.66
7/31/08	F M National Bank	Interest	\$	3.54

Total			\$	6.20
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DISBURSEMENTS

None

Total			\$	-
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Ending Balance					\$	<u>5,555.65</u>
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RECONCILIATION

Bank Balance	\$	5,555.65
Less: Outstanding Claims		
Plus: Outstanding Deposits		
Reconciled Balance	\$	<u>5,555.65</u>

	\$	<u>5,555.65</u>
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DEPRECIATION FUND

Beginning Balance				\$	364,727.69
<u>RECEIPTS</u>					
F&M National Bank	Interest	\$	102.07		
NLAF	Interest	\$	333.68		
Total				\$	435.75
				\$	365,163.44
<u>DISBURSEMENTS</u>					
None					
Total				\$	-
				\$	365,163.44
Ending Balance				\$	<u>365,163.44</u>
<u>RECONCILIATION</u>					
Bank Balance		\$	160,348.68		
Plus: NLAF Investment Fund		\$	204,814.76		
Less: Outstanding Claims					
		\$	<u>365,163.44</u>		
Reconciled Balance		\$	<u>365,163.44</u>	\$	<u>365,163.44</u>

STUDENT FEE FUND

Beginning Balance				\$	2,782.84
<u>RECEIPTS</u>					
7/1/08	Kissel	Summer School Fee:	\$	50.00	
7/2/08	Saunders Co	Summer School Fee:	\$	75.00	
7/31/08	Centennial Bank	Interest	\$	0.74	
Total				\$	125.74
				\$	2,908.58
<u>DISBURSEMENTS</u>					
1145	Steven Kissel: Refund Summer Schl Fees	\$	50.00		
1146	Valerie Workman: Refund Summer Fees	\$	100.00		
1147	Saunders Co: Refund Summer Schl Fees	\$	75.00		
Total				\$	225.00
Ending Balance				\$	<u>2,683.58</u>
<u>RECONCILIATION</u>					
Bank Balance		\$	<u>2,858.58</u>		
Outstanding Claims		\$	175.00		
Reconciled Balance		\$	<u>2,683.58</u>	\$	<u>2,683.58</u>

HOT LUNCH ACCOUNT

	Beginning Balance		\$	16,032.14
<u>RECEIPTS</u>				
Student and Staff Deposits	\$	1,260.54		
Federal Reimbursement				
State Reimbursement				
Snack Reimbursement				
F&M National Bank: Interest	\$	22.93		
Total			\$	1,283.47
			\$	17,315.61
<u>DISBURSEMENTS</u>				
Wages & Benefits	\$	1,898.98		
Food				
Supplies				
Contracted Services				
Refund of Lunch Deposits				
Other				
Total			\$	1,898.98
			\$	15,416.63
Ending Balance				<u>\$ 15,416.63</u>
<u>RECONCILIATION</u>				
Bank Balance		\$15,552.38		
Claims Outstanding	\$	135.75		
		\$15,416.63		
Receipts Outstanding				
Reconciled Balance		\$15,416.63		<u>\$ 15,416.63</u>
Student and Staff Deposits Held on Account - End of Month			\$	4,235.98

LOCAL BANK SECURITIES PLEDGE TO SCHOOL DISTRICT DEPOSITS & FDIC INSURANCE ON DEPOSITS

CENTENNIAL BANK

FDIC INSURANCE			\$	100,000.00
U.S. GOVERNMENT SECURITY	(FHLB)	3133XFLG9	\$	100,000.00
Total Secured			\$	<u>200,000.00</u>

FARMERS AND MERCHANTS NATIONAL BANK

FDIC INSURANCE	FDIC INSURANCE		\$	100,000.00
FHLB	(Line of Credit)	15226	\$	1,000,000.00
State of NE Political Municipal Bond	(Douglas County NEM Sam)	2592827N5	\$	50,000.00
State of NE Political Municipal Bond	(Douglas Cnty NEB San & Impt)	2592827E5	\$	205,000.00
State of NE Political Municipal Bond	(Ashland NE SD ANTIC)	044403GP2	\$	150,000.00
Total Secured			\$	<u>1,505,000.00</u>

**FINANCIAL STATEMENT
ACTIVITY FUND**

FOR MONTH ENDING

Jul-08

Beginning Balance

\$36,898.73

<i>Date</i>	<i>Check #</i>	<i>Payee</i>	<i>Description</i>	<i>Receipt</i>	<i>Disbursed</i>	<i>Balance</i>
ATHLETICS						\$ (615.50)
7/1/08		Kissel	Lost Padlock	\$ 5.00		
7/28/08		Pepsico	Quarterly Commission	\$ 624.07		
TOTALS				\$ 629.07	\$ -	\$ 13.57
ATHLETIC EQUIPMENT						\$ 4,915.62
TOTALS				\$ -	\$ -	\$ 4,915.62
BAND						\$ 508.86
TOTALS				\$ -	\$ -	\$ 508.86
CLASS OF 2009						\$ (422.59)
TOTALS				\$ -	\$ -	\$ (422.59)
CLASS OF 2008						\$ 2,260.48
TOTALS				\$ -	\$ -	\$ 2,260.48
ELM BOOK FAIR						\$ 2,225.29
TOTALS				\$ -	\$ -	\$ 2,225.29
ELM STAFF						\$ 1,009.28
7/28/08		Pepsico	Quarterly Commission	\$ 153.94		
TOTALS				\$ 153.94	\$ -	\$ 1,163.22
ELM STUDENT COUNCIL						\$ 6,852.14
7/21/08	009610	Library Video Company	Supplies		\$ 128.19	
7/21/08	009612	Reid's Variety	Supplies		\$ 220.70	
TOTALS				\$ -	\$ 348.89	\$ 6,503.25
FBLA						\$ 914.14
TOTALS				\$ -	\$ -	\$ 914.14
FFA						\$ 3,079.43
TOTALS				\$ -	\$ -	\$ 3,079.43
HONOR SOCIETY						\$ 750.61
TOTALS				\$ -	\$ -	\$ 750.61
HS STUDENT COUNCIL						\$ 410.20
TOTALS				\$ -	\$ -	\$ 410.20
MS/HS STAFF						\$ 1,398.98
7/28/08		Pepsico	Quarterly Commission	\$ 122.48		
TOTALS				\$ 122.48	\$ -	\$ 1,521.46
MS STUDENT COUNCIL						\$ 390.47
7/21/08	009611	No Frills Supermarket	Supplies		\$ 63.32	
TOTALS				\$ -	\$ 63.32	\$ 327.15
TALENTED/GIFTED ACTIVITES (Formerly OM)						\$ 707.96
TOTALS				\$ -	\$ -	\$ 707.96

**FINANCIAL STATEMENT
ACTIVITY FUND**

FOR MONTH ENDING

Jul-08

Beginning Balance

\$36,898.73

<i>Date</i>	<i>Check #</i>	<i>Payee</i>	<i>Description</i>	<i>Receipt</i>	<i>Disbursed</i>	<i>Balance</i>
SHOP						\$ 396.04
TOTALS				\$ -	\$ -	\$ 396.04
SPANISH CLUB						\$ 633.58
TOTALS				\$ -	\$ -	\$ 633.58
SPIRIT SQUAD						\$ 3,621.24
7/7/08		Various	Cheer/Dance Camp	\$ 1,685.00		
7/9/08		Brower	Cheer/Dance Camp	\$ 30.00		
7/11/08		Various	Burger Bash	\$ 524.50		
7/21/08		Joanna Taylor	Purchase of Hamburger	\$ 50.00		
7/28/08		Pepsico	Quarterly Commission	\$ 78.00		
7/21/08	009607	Ashland Gazette/Wah-Wav-Ash	Adv/Printing		\$ 12.00	
7/21/08	009609	Jackie Fudge	T-Shirts Ch/Dan Clinic		\$ 344.00	
TOTALS				\$ 2,367.50	\$ 356.00	\$ 5,632.74
SCHOOL STORE						\$ 1,295.71
7/8/08		Payschools	Hot Lunch Deposit	\$ 60.00		
7/21/08	009608	Ashland-Greenwood Hot Lunch	May Deposits		\$ 1,222.54	
7/11/08	DTC	Payschools	VISA Fees		\$ 0.38	
TOTALS				\$ 60.00	\$ 1,222.92	\$ 132.79
THESPIANS						\$ 1,402.95
TOTALS				\$ -	\$ -	\$ 1,402.95
VOCAL MUSIC/MUSICAL						\$ (15.37)
TOTALS				\$ -	\$ -	\$ (15.37)
YEARBOOK/ANNUAL						\$ 2,956.69
7/10/08		Pepsico	Annual Payment	\$ 1,600.00		
7/28/08		Pepsico	Quarterly Commission	\$ 78.02		
TOTALS				\$ 1,678.02	\$ -	\$ 4,634.71
INTEREST						\$ 2,222.52
7/31/08		Centennial Bank	Interest	\$ 10.21		
TOTALS				\$ 10.21	\$ -	\$ 2,232.73
ACTIVITY FUND TOTALS ALL ACCOUNTS				\$ 5,021.22	\$ 1,991.13	\$ 39,928.82

Ending Balance	\$39,928.82
Plus: Outstanding Checks	\$768.21
Less: Misdirected Deposit	
Equals: Bank Balance	\$40,697.03

**Ashland-Greenwood Public Schools
General Fund Disbursements
August 25, 2008**

August 25-2008

Check	Payable to	Amount	
025199	Ashland-Greenwood Payroll Acct	\$ 191,941.24	Net Payroll
025200	AGEA	\$ 2,004.83	Employee Dues
025201	Ameriprise	\$ 100.00	Payroll Annuity Deduction
025202	American Funds Service Co.	\$ 610.00	Payroll Annuity Deduction
025203	Blue Cross/Blue Shield	\$ 64,415.42	Payroll Employee Health Ins
025204	Centennial Bank	\$ 7,723.84	Payroll Section 125 Deduct
025205	Guardian	\$ 631.06	Payroll Employee Life Prem
025206	Horace Mann	\$ 250.00	Payroll Annuity Deduction
025207	Hartford Life IPS	\$ 75.00	Payroll Annuity Deduction
025208	National Insurance Service	\$ 822.77	Payroll LTD Insurance Prem
025209	Ashland-Greenwood Payroll Acct	\$ 9,195.44	Payroll State Tax Wthhldg
025210	Ashland-Greenwood Payroll Acct	\$ 65,691.45	Payroll Federal Tax Wthhldg
025211	Pioneering Invest Mang	\$ 200.00	Payroll Annuity Deduction
025212	Putnam Retirement Plan Services	\$ 50.00	Payroll Annuity Deduction
025213	Retirement	\$ 40,578.25	Payroll Retirement Wthhldg
025214	ABC School Sy	\$ 160.99	Sped: Supplies
025215	Ashland-Greenwood Act Acct	\$ 1,000.00	Bus Washing
025216	Ashland Auto Parts	\$ 46.38	Maint: Supplies
025217	Ashland Disposal Service	\$ 220.38	Cust: Waste Removal
025218	Barnes & Noble Bookstore	\$ 2,108.90	Title II-A: Staff Reference Books
025219	Barton Solvent	\$ 718.60	Maint: Chiller Coolant
025220	Beringer Ciaccio Dennell Mabrey	\$ 333.00	Maint: Professional Serv.
025221	Bennett Refrigeration Inc	\$ 317.50	Maint: Ice Machine Repair
025222	Bio Corporation	\$ 106.33	Instr: Supplies
025223	BIZCO TECHNOLOGIES	\$ 470.00	Computer Tech
025224	Carson-Dellosa Publishing	\$ 45.86	Instr: Supplies
025225	City Of Ashland	\$ 2,043.75	All Areas: Water & Sewer
025226	Collins & Aikman	\$ 1,222.03	Maint: Carpeting & Supplies
025227	CYC Construction, Inc	\$ 16,190.46	HS Parking Payment
025228	JEFF DARDEN WALLCOVERING	\$ 2,955.00	Maint: Elem. Wall Cover Repair
025229	Dick Blick Company	\$ 374.69	HS Art: Supplies
025230	Dietze Music House	\$ 830.00	Band: Equipment
025231	Discount School Supply	\$ 86.70	Instr: Supplies
025232	Educators Publishing Service	\$ 232.11	Sped: Supplies
025233	Electronic Contracting Co.	\$ 741.55	Custodial: Fire Alarm Service
025234	Electronic Sound, Inc.	\$ 1,562.00	Supt's Office: Contracted Service
025235	Electric Fixture & Supply Co	\$ 97.60	Maint: Equipment
025236	Esu #2	\$ 6,938.76	Network Neb Fees/Coop Order
025237	Federal Express Corp	\$ 12.00	Admin: Serv. Charge
025238	Flinn Scientific Inc	\$ 65.60	Instr: Science Equipment
025239	Frey Scientific	\$ 402.50	Instr: Science Equipment
025240	Fry & Associates, Inc	\$ 38,032.00	Maint: Playground Matting
025241	Greenwood/Midwest Farmers Coop	\$ 6.00	Maintenance: Supplies
025242	Harcourt, Brace Jovanovich	\$ 46,464.00	Instr: Textbooks

**Ashland-Greenwood Public Schools
General Fund Disbursements
August 25, 2008**

August 25-2008

Check	Payable to	Amount	
025243	Holiday Inn Express	\$ 189.90	Curr. Supv: Travel Expense
025244	Hometown Leasing	\$ 118.00	Admin: Copier Lease
025245	ICI Paints/Dulux	\$ 975.00	Maint: Elem Wall Fabric
025246	Jon Schwartz Electric	\$ 93,182.00	Maint: FB Lighting
025247	J. W. Pepper & Son, Inc	\$ 101.79	Vocal Music: Music
025248	Lakeshore Learning Materials	\$ 400.22	Instr: Supplies
025249	Lincoln Family Med. Group	\$ 809.25	Transp: Bus Physicals
025250	Lingui Systems Inc.	\$ 133.70	Speech Therapy: Supplies
025251	Linweld	\$ 23.61	Voc Ag: Gas Supplies
025252	Macmillan McGraw-Hill	\$ 922.52	Instr: Supplies
025253	MCI-Mega Preferred	\$ 45.39	Long Distance Service
025254	Mead Lumber Co.	\$ 977.10	Maint: Supplies
025255	Midwest Turf & Irrigation	\$ 160.05	Maint: Supplies
025256	Modern Litho, Inc	\$ 2,204.50	Instruct: VIP Booklets/ Envelopes
025257	Modern Methods, Inc.	\$ 5.84	Instr: Copier Usage
025258	Music In Motion	\$ 124.13	Vocal Music: Supplies
025259	NASB Alicap	\$ 61,000.34	08-09 Liability Ins/Work Comp
025260	NASCO	\$ 486.22	Art: Supplies/Equipment
025261	National School Products	\$ 255.51	Sped: Supplies
025262	Nebraska Council of School Admin	\$ 459.00	Admin: Admin Days Reg.
025263	Nebraska Music Educators Assn	\$ 48.00	Vocal Music: All State Study
025264	Nebraska Scientific	\$ 116.05	Instr: Supplies
025265	NECO	\$ 202.50	Building Security
025266	NEXTEL	\$ 134.52	Long Distance Service
025267	Nicholson & Associates	\$ 79.00	Transp: Pre-Empl. Screening
025268	No Frills Supermarket	\$ 93.68	All Areas: Supplies
025269	One Source, Inc	\$ 39.00	Employee Screening
025270	OPPD	\$ 9,851.31	All Areas: Electricity
025271	Pioneer Overhead Door Inc	\$ 510.72	Transp: Repair Overhead Door
025272	PayFlex Systems USA Inc	\$ 306.80	Employee Benefit
025273	Platte Valley Sanitation Inc	\$ 325.00	Garbage Serv/Recycling Pick up
025274	Positive Promotions	\$ 240.95	Nurse: Supplies
025275	Pearson, Inc.	\$ 4,301.50	Administration: Software
025276	Really Good Stuff	\$ 143.91	Instr: Equipment
025277	Renaissance Learning, Inc.	\$ 170.43	MS Media: AR Quizes
025278	Scholastic Inc.	\$ 380.85	HAL: Supplies
025279	School Datebooks	\$ 1,414.01	Instr: Supplies
025280	School Specialty Supply/eda C	\$ 1,453.96	Instr: Supplies
025281	Reed Schwartz	\$ 90.00	Pupil Support: Coaching Clinic
025282	J.A. Sexauer	\$ 2,580.00	Maint: Supplies
025283	Simplex Time Recorder	\$ 72.00	Mssh Cust: Clock Repair
025284	Solution One	\$ 68.00	MSSH Instruct: Supplies
025285	Sparkling Klean	\$ 4,705.70	Elem Custodial Service
025286	The Speech Bin	\$ 21.49	Speech Therapy: Supplies

**Ashland-Greenwood Public Schools
General Fund Disbursements
August 25, 2008**

August 25-2008

Check	Payable to	Amount	
025287	SPORTTIME FITNESS & SPORT	\$ 380.50	Instr: Equipment
025288	Sundance Publishing	\$ 150.48	Sped Inst: Supplies
025289	Tasks Galore Publishing Inc	\$ 47.25	Sped: Supplies
025290	Teacher's Discovery	\$ 251.37	Instr: Supplies
025291	Tech Depot	\$ 144.80	Instruction: Shelf
025292	Todd Valley Farms, Inc.	\$ 2,800.25	Maint: Sod
025293	Tyco SimplexGrinnell	\$ 553.75	Quarterly/Backflow Insp
025294	University Of NE at Kearney	\$ 200.00	Instr: Van Driving Course Reg
025295	USIS Commercial Services Inc.	\$ 25.90	Transp: Random Test
025296	U.S. Post Office	\$ 210.86	Admin: Bulk Mailing
025297	Vernier Software and Technology	\$ 4,650.88	Instr: Equip/Txtbks/Sftwr.
025298	Voss Lighting	\$ 389.00	Maint: Outdoor Lights
025299	Voyager Fleet Systems	\$ 808.69	Transp/Maint: Fuel
025300	Wahoo-Waverly-Ashland News	\$ 351.43	Bd Of Ed/Admin: Adv. & Printing
025301	Walkers Uniform Rental	\$ 173.75	Uniform Rentals
025302	Weekly Reader	\$ 738.56	Instr: Periodicals
025303	West Music Co	\$ 103.30	Vocal Music: Equipment
025304	Western Sand & Gravel Co.	\$ 230.02	Maint: Supplies
025305	Williams Sales & Service	\$ 4,296.10	C1/C2/Bus 97: Repairs
025306	William V Macgill & Co	\$ 551.20	Nurse: Supplies
025307	The Wright Group/McGraw Hill	\$ 5,441.60	Instr: Supplies
025308	The Writing Company	\$ 55.94	Instr: Textbooks
025309	W. T. Cox Subscriptions, Inc	\$ 1,216.69	K-12 Media: Periodicals
025310	Young People's Press, Inc	\$ 280.80	Instr: Supplies
025311	AAA Electrastatic Painting	\$ 617.65	Elem: 3rd Floor Locker P
025312	AmSan LLC	\$ 2,976.82	Custodial: Supplies
025313	Ashland Auto Parts	\$ 25.83	Transportation-Parts
025314	Ashland Disposal Service	\$ 220.38	Elem Cust: Waste Removal
025315	Ashland-Greenwood Hot Lunch	\$ 394.56	Bd of Ed: Back to School Lunch
025316	Ibrahim A Bakhit II	\$ 300.00	Mssh Cust: Recoat Gym Floor
025317	DATAVIZION LLC	\$ 1,785.00	Inst: Computer Tech.
025318	Galaska & Son Inc	\$ 29,948.40	MSHS Cooridor Carpet
025319	Hamilton Equipment	\$ 112.56	Maint: Bobcat Parts
025320	Lee Sapp Ford-Mercury	\$ 454.17	Transp: C-2 Repairs**
025321	Midland Computer	\$ 4,473.00	Instr: Computer Server
025322	PayFlex Systems USA Inc	\$ 306.80	Employee Benefits
025323	Pitney Bowes Postage By Phone	\$ 1,000.00	All Areas: Postage
025324	Quill Corp	\$ 82.26	Bus Off: Supplies
025325	Reid's Variety	\$ 13.97	Admin: Supplies
025326	Reliable Plbg & Htg.	\$ 5.09	Maint: Plumbing Supplies
025327	Softchoice	\$ 1,876.44	Software Licenses
025328	Solution One	\$ 10,000.00	Sec Instruct: Copier & Copier
025329	Todd Valley Plbg. & Htg	\$ 15.13	Maint: Plumbing Supplies
025330	Todd Valley Farms, Inc.	\$ 580.00	Maint: Fescue Sod

**Ashland-Greenwood Public Schools
General Fund Disbursements
August 25, 2008**

August 25-2008

Check	Payable to	Amount	
025331	Trane Inc	\$ 56,985.00	Maint: Pact Agreement
025332	Trend Enterprises Inc	\$ 78.04	Instr: Supplies
025333	University of NE at Kearney	\$ 125.00	Transp: Level I Bus Dr. Trning
025334	VISA	\$ 138.42	MS/HS Media: Books
025335	Windstream	\$ 1,098.72	All Areas: Local Tele. Service
		\$ 835,663.80	
025336	Cornhusker State Industries	INC	Elem Principal: Office Furniture
025337	Galaska & Son Inc	INC	Final MSSH Corridor Carpet Pay.
025338	Hockenbergs	INC	Cafeteria Serving Equipment
025339	Iowa Prison Industries	INC	MSSH Student Desks & Chairs
025340	Open Text Corp, FirstClass Div	INC	Instruct: Software Licenses/Supp
025341	Trane Inc	INC	Maint: Pact Agreement
025342	Admin Operations	INC	Mileage, Supplies, Fees

** denotes conflict of interest

Authorized by:

**Ashland-Greenwood Public Schools
General Fund Disbursements
July 21, 2008**

Page

Check	Payable to	Amount	Description
025091	Skyline Physical Therapy	\$427.32	Physical Therapy
025196	Seminole Energy	\$552.63	Heating Fuel

Authorization:

President

Secretary

Ashland-Greenwood Public Schools
Accounting Policies and Procedures Manual

August 2008

Ashland-Greenwood Public Schools Accounting Policies and Procedures Manual

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Introduction

This manual has been prepared to document the internal accounting procedures for Ashland-Greenwood Public Schools. Its purpose is to ensure that assets are safeguarded, that financial statements are in conformity with generally accepted accounting principles, and that finances are managed with responsible stewardship.

All personnel with a role in the management of Ashland-Greenwood Public Schools' fiscal operations are expected to uphold the policies in this manual. It is the intention of Ashland Greenwood Public Schools that this accounting manual serve as our commitment to proper accurate financial management and reporting.

Division of Duties

The following is a list of personnel who have responsibilities within the accounting department. In case of absence or office efficiency all duties except those assigned to the Board of Education may be assigned by the Superintendent to other personnel acting in place of the person assigned.

Board of Education

1. Reviews and approves all financial reports including a list of receipts, claims, fund and bank balances and reconciliations.
2. Reviews and approves annual budget.
3. Reviews all vouchers/invoices for those checks which require board member signatures.
4. Reviews and approves all capital projects that exceed \$40,000.
5. Authorizes all interfund transfers and loans.

Superintendent

1. Approves all purchase orders, vouchers, invoices and checks.
2. Receives unopened bank statements.
3. With input from the Board of Education develops the annual budget.
4. Reviews the payroll summary for the correct payee, hours worked and check amount
5. Reviews and approves all financial reports.
6. Reviews and approves list of pending check disbursements.
7. Reviews and reconciles the bank accounts.
8. Approves all reimbursements.
9. Manages the assets accounts.
10. Co-signs checks for certain accounts in accordance with board policy.

Office Manager and District Treasurer

1. Processes and records all receipts and disbursements.
2. Processes the payroll, including payroll tax returns.
3. Submits requests for interfund transfers or loans.
4. Maintains and reconciles the general ledger monthly.
5. Prepares all funds requests for reimbursements.
6. Manages the petty cash fund.
7. Audits all reimbursement requests against receipts provided.

Superintendent's Secretary

1. Receives and opens all incoming mail, except the bank statements.
2. Makes all cash deposits during normal working hours and verifies all after hours deposits made by district personnel.
3. Prepares all purchase orders.
4. Receives all supplies and equipment and records receipt.
5. Mails all checks for payments.

Building Principal

1. Develops first draft of building budgets and works with the Superintendent to finalize.
2. Accountability to approved departmental budgets in purchasing decisions.
3. Co-signs checks for certain accounts in accordance with board policy.

Required Signatures

1. Check signing authority on funds in accordance with policy 3293.1

Cash Receipts Procedures

The Superintendent's Secretary receives all incoming mail. All checks received by the Superintendent's Secretary will be recorded and stamped "for deposit only" by the office manager. For each cash deposit a deposit record is made to denote the fund and account to which the income is attributed. The deposit is transported to the bank by the Superintendent's Secretary. After hours, cash deposits may be made by night deposit. The Superintendent's Secretary shall be responsible for verifying the deposit was made and checking the bank's deposit slip against the deposit record made by the party making the cash deposit.

All check copies and other receipt records are to be filed according to month received.

A deposit not forwarded or mailed to the bank shall be locked in the accounting department's safe. No deposit shall be locked in the safe for more than 24 hours.

No single account shall contain more than \$100,000 - or the amount over which the FDIC will not insure. Each financial institute will carry additional securities for bank accounts in the excess of \$100,000.00. Investments may be made in accordance with board policy and the laws of the State of Nebraska. All investments shall be secured by government back securities.

- Funds Received by Wire Transfer

Whenever possible the District Treasurer shall have all wire transfers deposited directly into the appropriate district bank account. If wire transfers are not deposited into the correct bank account the District Treasurer shall direct the deposit to the correct bank account with the approval of the Superintendent.

Where appropriate - as in reimbursement of federal funds - the Office Manger shall prepare a financial statement and shall submit a request for reimbursement or advance, providing a copy to the program director.

- Inter-Fund Transfers

The fund checking accounts shall not exceed the level of secured funds at any time. All funds received shall be deposited into the appropriate bank account. It may be necessary to transfer funds from the bank checking account into the Nebraska Liquid Asset Fund money market or fixed investment account. In order to transfer funds from the checking into the NLAF account or from the NLAF account to a checking account, the following procedures shall be followed:

The School District Treasurer shall monitor the balance in the checking account, and determine if there are adequate funds to pay the daily expenses. The School District Treasurer shall notify the Superintendent of the availability of funds to transfer to NLAF. The Superintendent shall approve the transfer.

If it is necessary to transfer money from one fund to another the Treasurer, with the approval of the Superintendent shall make a request to the Board of Education to transfer monies from one fund to another. Once approval has been received the Treasurer shall make the transfer.

Cash Disbursements Procedures

1. Incoming invoices will be received and opened by the Superintendent's Secretary (naming the staff person responsible for ordering the product or service) and matched to the purchase order.
2. The Superintendent's Secretary will check the validity of the invoice against purchase order (including the proposal/bid, etc. and work accomplished/product delivered) and prepare the completed purchase order for payment prior to monthly board meeting.
3. The completed purchase order shall be attached to the original vendor invoice, and/or any other supporting documentation. The voucher shall include the account codes to which the expense will be applied.
4. The voucher shall be audited by the Superintendent and his or her approval for an expense must be indicated on the completed purchase prior to payment.
5. The Office Manager shall process the voucher and prepare the checks for payment.
6. Prior to the monthly board meeting held the third Monday of the month cash disbursements for all checks specified by the Board for board signatures shall be prepared by the Office Manager for signature by authorized Board of Education officials for expenses, debts and liabilities of Ashland-Greenwood Public Schools. For student, organizational and other funds designated by the board to require administrative signatures the checks shall be prepared by the Office Manager on a scheduled basis for signature by the authorized administrators. All checks except for administrative operations (petty cash) accounts shall require two signatures.
7. The Office Manager is responsible for the preparation of disbursements. The Ashland-Greenwood Public Schools may utilize electronic means to debit and credit bank accounts in accordance with policy 3293.12.
8. After inputting all the check requests, the Office Manager will prepare a master list of all checks to be signed by the Board of Education for approval by the Ashland-Greenwood Public Schools Board of Education.
9. The Office Manager shall then run an Expenditure of Expenses Report, which is generated by the accounting software. A total of the disbursements to be paid will be recorded on the form and sent to the Superintendent and Building Principals.
10. For checks requiring board member signature, the President, Vice President, and/or Secretary of the Board of Education while signing each check, shall double check the check request voucher. The payment voucher with the invoice shall be available for board auditing.
11. For checks requiring administrative signatures, the administrator while signing each check, shall double check the check request voucher. The payment voucher with the invoice shall be available for further auditing.
12. After the checks have been signed the Superintendent's Secretary will write the corresponding check number on each completed purchase order.
13. All checks will be mailed or hand delivered to the appropriate party as soon as this process is completed. Except in the case of athletic officials, other staff members shall not normally be permitted to receive checks to deliver to vendors.
14. Supporting documentation shall be filed by the Superintendent's Secretary in appropriate vendor files.
15. The Superintendent's Secretary and/or Office Manager will utilize the paid invoice files to respond to any discrepancies which arise with vendors or other payees.
16. Once monthly, the Superintendent's Secretary will check the completed purchase orders to determine if there are any outstanding invoices which have not yet been paid. If so, Superintendent's Secretary will investigate the nonpayment of these invoices with the responsible staff member and/or vendor.

Reconciliations

Cash Flow

Ashland-Greenwood Public Schools is to maintain a minimum reserve of ten percent (10%) of the operating budget at all times. In the event that balances fall below that amount the Board of Education shall be notified immediately.

Bank Reconciliations

1. Bank statements are to be received unopened by the Superintendent's Secretary. The reviewed bank statement shall then be forwarded to the Superintendent to reconcile the bank accounts using the approved reconciliation form.
2. The Superintendent shall reconcile each account promptly upon receipt of the bank statements. All accounts will be reconciled no later than 14 days after receipt of the monthly bank statements. In the event it is not possible to reconcile the bank statements in this period of time, the President or Vice President shall be notified by a written memo from the School District Treasurer.
3. When reconciling the bank accounts, the following items shall be included in the procedures:
 - a. The dates and amounts of daily deposits as shown on the bank statements. Any discrepancies greater than one business day between the date of deposit and the record of the deposit in the cash receipts journal shall be noted on the reconciliation statement.
 - b. A comparison of inter-organization bank transfers to be certain that both sides of the transactions have been recorded on the books.
 - c. An investigation of items rejected by the bank, i.e., returned checks or deposits.
 - d. A comparison of wire transfers dates received with dates sent.
 - e. A comparison of canceled checks with the disbursement journal as to check number, payee and amount.
 - f. An accounting for the sequence of checks both from month to month and within a month.
 - g. An examination of canceled checks for authorized signatures, irregular endorsements, and alterations.
 - h. A review and proper mutilation of void check.
 - i. Investigate and write off checks which have been outstanding for more than twelve months.
4. Completed bank reconciliations shall be reviewed monthly by the Board of Education and accepted into the district's records.
5. The Office Manager upon receipt of the completed bank reconciliations prepares any general ledger adjustments.
6. Copies of the completed bank reconciliations will be kept on file at the Superintendent's Office.

Reconciliations of Other General Ledger Accounts

1. Each month the Superintendent and Office Manager shall review the ending balance shown on balance sheet accounts. The Superintendent and Office Manager shall review the bank reconciliations. And reconcile all accounts and funds.

Purchases

- Credit Card Purchase

1. Credit card purchases must be approved by building principals and/or supervisors through purchase order prior to the use of the card. Online purchases of supplies, airline tickets, etc will be placed by the District Administrative Office. Upon approval authorized business expenditures may be made by other employees using the credit card. In every case of credit card usage, the individual charging will be held personally responsible in the event that the charge is deemed personal or unauthorized. Upon approval of the purchase order the credit card can be checked out through the Superintendent's Secretary. Upon return of credit card receipts shall be turned to match expenditures.

2. Authorized uses of the credit card include:

- a. Airline or rail tickets (at coach class or lower rates) for properly authorized business trips. The account code will help reconcile the costs of travel with the proper program to be charged.
- b. Lodging and meal charges that do not exceed the authorized reimbursement rate for persons traveling on official business
- c. Car rental charges (for mid-size or smaller vehicles) for properly authorized business trips
- d. Properly authorized expenditures for which a credit card is the only allowed method of payment
- e. Properly authorized expenditures from vendors with whom the district does not have an established account.
- f. Approved purchase for Online purchases to be placed by the District Administrative Office staff only.

3. Receipts shall be compiled and submitted with a purchase order for the district credit card vendor prior to making payment to the credit card vendor.

- Administrative Operations (Petty Cash) Account

The Ashland Greenwood Public Schools shall maintain an Administrative Operations or petty cash account. The purpose of such account shall be to reimburse expenses and pay district claims that cannot be held for processing by the board of education. The Office Manager shall manage this account. On the date of the regular monthly board meeting when financial reports are reviewed by the board, the Office Manager shall review the account balance and shall prepare a check to be signed by the board of education in order to bring the account balance to an amount not to exceed \$1,500 or other amount that may be approved by the board from time to time.

The Office Manager shall prepare for the Board of Education a listing of all expenses made from the Administrative Operations Account in the prior month to substantiate the claim.

All requests for payment from the Administrative Operations account shall be made on claim forms provided by the Office Manager. Documentation for Administrative Operations account shall be the same as required for all other claims. Reimbursements shall be made in accordance with district policies on reimbursements which shall at minimum require the same

documentation as required by the Nebraska Department of Administrative Services for reimbursement of expenses.

All claim forms shall be reviewed and approved by the Superintendent. All petty cash checks shall normally be signed by the Office Manager. The Superintendent's Secretary shall be authorized to sign petty cash checks authorized by the Superintendent in the absence of the Office Manager or when the check is being written to the Office Manager.

Expense Reimbursement Document

1. When expenses are paid for by an employee a request for reimbursement can be made through an Expense Reimbursement document. This document shall also be used for payment for mileage. All expenses shall have documentation. The Expense Reimbursement request shall be completed and forwarded with any order form or other documentation to the person's building principal or supervisor for approval. The request is then forwarded to the Superintendent for his approval.

2. Approved requests shall be sent to the Office Manager for payment.

Proper Documentation for all Purchases

Every instance of purchase use must be documented with travel authorizations, receipts, individuals paid for, nature of business, etc. before the expense will be considered authorized and will be approved for reimbursement. See details below.

A. Lodging Provide an itemized receipt from the hotel detailing every charge and the name of the person(s) for whom lodging was provided.

B. Meals/Entertainment - Provide a receipt showing separately the cost for food/beverage and gratuities, and including the names of every person for whom food or beverage was provided and the specific business purpose which was furthered by the expenditure. For example, "Luncheon Meeting with Nancy Neville, president of the Des Moines Economic Development Corporation, and Reginald Burke, executive director of the Iowa Housing Partnership, to finalize the speakers and program for the November 10-12, 1996 XXX annual conference in Des Moines."

C. Other Expenditures - A receipt from the vendor detailing every individual good or service purchased (including class of service for commercial transportation) accompanied by an explanation of the specific business purpose which was furthered by each expenditure. For example, "Round trip coach flight Washington to Des Moines for Conference Director Susie Reed to review hotel proposals and facilities for the 1996 XXX annual conference."

The Office Manager will double check all reimbursement requests against receipts provided and run a calculator tape which will be attached to the reimbursement form.

- Capital Expenditures

All capital building improvement expenditures exceeding \$40,000 shall be bid in accordance with legal bidding requirements and approved by the board of education.

- Consultants

Contracts with consultants will include rate and schedule of pay, deliverables, time frame, and other information such as work plan, etc. Justification for payment shall be submitted and approved by the school personnel supervising such consultative work.

- Contracts

Contracts for purchasing products or services, similar to a purchase order, shall be created and maintained for the file whenever appropriate.

Fixed Asset Management

1. A permanent inventory or database is to be maintained by the District Administrative Offices for all fixed assets purchased by Ashland-Greenwood Public Schools

2. The log shall contain the following information:

- a. Year of purchase (if known)
- b. description of item purchased
- c. quantity of item purchased
- d. cost or fair market value on the date receipt (if known)
- e. identification/serial number (if appropriate)
- f. vendor name (if known)
- g. inventory tag number (all fixed assets shall be tagged with a unique identifying number)

3. Annually, a physical inspection shall be taken of all fixed assets and reviewed against the prior year's inspection.

4. The Superintendent's Secretary shall be informed, in writing, via an interoffice memorandum or e-mail of any material changes in the status of property and equipment. This shall include changes in location, sale of, scrapping of and/or obsolescence of items and any purchase or sale of real estate.

5. All property that has value and is no longer needed by the district shall be declared surplus by the board of education and shall be sold in a public manner to receive a market value.

Payroll

- Personnel

1. The Superintendent is charged with the responsibility of maintaining personnel files on staff persons.
2. Each personnel file shall contain the following information, at a minimum.
 - a. Employment application or resume
 - b. A record of background investigation
 - c. Date of employment
 - d. 1-9 Immigration Form
 - e. Termination data, when applicable
3. All personnel records are to be kept in a file cabinet in the District Administrative Office in a location not generally accessible by the public. Access to these files other than by the Superintendent, Building Principals, Office Manager, Superintendent's Secretary or the auditor shall be requested in person and personnel files are not to leave the District Administrative Office.
4. Other payroll documentation will be maintained in files at the District Administrative Office.
 - a. Current position, pay rates and changes therein

- b. Authorization of payroll deductions
- c. W-4 Form, withholding authorization

5. Earnings records for non-active employees will be stored in the District Administrative Office.

- Payroll Preparation and Timekeeping

1. Teachers are expected to report to work by 8:00 a.m. on regularly scheduled school days. Staff members will have completed their contractual obligation at 4:00 p.m. if all normal duties have been completed. It may be necessary for professional staff members as a part of normal duties to work beyond 4:00 p.m. or prior to 8:00 a.m. in order to The Board of Education of the Ashland-Greenwood Public Schools adopts each spring a yearly calendar outlining the operational time frame for the District. Typically the teaching staff will be asked to provide 175 days of in-classroom activities and also attend an additional ten (10) days of pre and post schoolwork sessions or school year professional days. Teachers shall be paid monthly in twelve payments which are nearly equal as possible except as may be provided for in other parts of the master agreement between the Board of Education and the labor organization representing the teachers.
2. Certified Staff additional hours are paid by completing a monthly hour sheet to include specific time spent on each grant/project. Sheets are to be signed by the staff person and his/her supervisor. All approved timesheets shall be submitted to the School District Treasurer, who will verify the hours worked against his/her record.
3. Employees who are designated as hourly employees must clock themselves in and out on the time clock for the calculation of wages. If an error needs to be corrected the employee shall contact their supervisor, building principal or the Office Manager. The district will not pay employees for working unauthorized hours.
4. The Office Manager shall then process the time and report the information.
 - i. hours worked, by cost center
 - ii. changes in pay rates or employment status
 - iii. vacation, sick or personal hours used and earned
5. The Superintendent shall review the monthly payroll hours and summary. The Office Manager is responsible for the preparation of disbursements. The Office Manager shall make payroll payments from the computer system.
6. Paychecks shall be distributed by the Superintendent's Secretary on the 20th day of each month. As an employee benefit, Ashland-Greenwood Public Schools offers direct deposit through the employee's own financial institution. Through direct deposit, payroll is deposited as cash into the employee's account on payday. Electronic pay stubs will be electronically emailed to employees prior to payday.

Financial Reporting

- Monthly Reports

Financial records of the district shall be maintained in accordance with procedures as specified by the State or by the board of education. The Superintendent shall prepare a set of monthly financial reports for distribution to the Board of Education. The Board of Education will review the financial reports and accept into district record.

The monthly statements will be filed and maintained at the District Administrative Office. The Office Manager shall file all fiscal reports as required by county, state or federal agencies.

- Year-End Report/Audit

At fiscal year-end, a year end Audit report shall be prepared summarizing the total income and expense activity for all funds for the district for the year. This report will be initially reviewed by the Superintendent and Office Manager and then by the Board of Education. The board of education shall cause to be examined annually by a public accountant or by a certified public accountant all financial records which are maintained directly or indirectly in the administration and management of district funds. A copy of the report shall be filed as required by state law.

Grant Compliance

1. When a new grant is received or renewed, a copy of the executed grant must be forwarded to the Office Manager.
2. The Office Manager shall set up a permanent file for the grant and maintain the contract along with any other financial correspondence regarding the grant.
3. It is the responsibility of the Office Manager to review the grant contract and submit documentation and financial records for reimbursement.
4. Each grant program shall have a designated program administrator. In the absence of a designated program administrator the Superintendent shall act as the program administrator for all grant funds. The Superintendent shall serve as the district's designated person for all grant programs and shall sign all documents prepared by the Office Manager or Program Administrator.

Currently, the publications include:

OMB Circular A-110 "Grants and Agreements with Institutions of Higher Learning, Hospitals and Other Non-Profit Organizations"

OMB Circular A-122 "Cost Principles for Non-Profit Organizations"

OMB Circular A-133 "Audits of Institutions of Higher Learning & Other Non-Profit Organizations"

Governmental Generally Accepted Accounting Principles:

1. It is a policy of the Ashland Greenwood Public Schools to adhere to any restrictions imposed by its funders, both governmental and private. Therefore, employees are expected to bring to the attention of management, any instances of non-compliance.
2. When expending federal funds, written approval from the Board of Education is required for the purchase of:
 - a. Capital expenditures for land or buildings
 - b. Purchase of supplies or services exceeding \$250.00.
3. Ashland-Greenwood Public Schools will never request federal funds to pay for the following costs:
 - a. Bad debt expense
 - b. Contingencies
 - c. Contributions or donations to others
 - d. Entertainment expenses
 - e. Fines and penalties
 - f. Interest, fundraising and other financial costs

4. Federal funds received in advance will be deposited into the general fund insured bank accounts. Any interest earned from those monies will be submitted to general fund.

Fiscal Policy Statements

1. All cash accounts owned by Ashland-Greenwood Public Schools will be held in financial institutions which are federally insured and have received a favorable CRA (Community Reinvestment Act) rating.
2. All capital expenditures which exceed \$250.00 will be capitalized on the books and records of Ashland-Greenwood Public Schools
3. No salary advances will be made under any circumstances.
4. No travel cash advances will be made except under special conditions and preapproved by the Treasurer of the Board of Directors. Reimbursements will be paid upon full expense reporting using the official Expense Reimbursement document within the normal disbursement schedule.
5. Any item whose value exceeds \$50.00, received via donation, will be recorded in the books and records of Ashland-Greenwood Public Schools.
6. Fiscal Management personnel are required to take annual vacation which will not interfere with fiscal procedures. Variances to this policy shall be made in special circumstances, with written permission from the President of the Board of Education.
7. All volunteer time which exceeds \$50.00 shall be noted and recorded.
8. It is the policy of Ashland-Greenwood Public Schools to reimburse out of pocket expenses only when supporting documentation has been presented for approved costs incurred.
9. It is the policy of Ashland-Greenwood Public Schools to establish pay rates which equal or surpass the federal minimum wage.
10. It is the goal of Ashland-Greenwood Public Schools to maintain a minimum of ten percent (10%) of the operating budget between its operating and savings bank accounts at all times. In the event that balances fall below that amount the President and Treasurer shall be notified immediately.
11. All funds received by Ashland-Greenwood Public Schools for each project will be segregated into separate project accounts in the general ledger to avoid any possibility of commingling project monies with general operating funds. A full computerized ledger accounting system will be maintained. Monthly financial statements including Balance Sheet and Statement of Revenues and Expenses will be produced for each project as a separate Department
12. All checks require two signatures. Signators of bank accounts are as designated in policy 3293.1.
13. Bank statements will be reconciled monthly in order to account for any outstanding or lost checks.
14. Expense reports will be maintained which will disclose the nature of expenses, and the dates incurred and presented to the Board of Education for approval.
15. Accounts will be reconciled monthly and financial statements will be presented to the Board of Education for approval.
16. Separate files will be maintained for each bank account and each vendor. Files will be kept separately for each fiscal year.
17. The services of a Certified Public Accountant will be engaged to prepare a formal financial audit of the fiscal year-end.

Annual Meeting Checklist

During each annual meeting, the following procedures will be performed.

1. The board of directors shall approve new signers to each bank account.
2. The board of directors shall approve any new and necessary bank accounts.
3. As required, new signers shall complete the appropriate signature card and corporate resolutions.
4. Name, address and telephone directory of new board of directors' officers will be obtained for the Office Manager.
5. A review of the current operating procedures shall be made with the chairperson and treasurer and reaffirmed or revised.
6. All financial institutions shall be notified of any changes to the authorized signers of the accounts within three (3) business days following the annual meeting.

Computer System Backup Procedures

1. The Office Manager is responsible for backing up the hard drive of the accounting system at the close of business each day.
2. The district director of technology shall also back up the district computerized accounting system daily.
3. A minimum of five days of backups are kept.
4. Weekly the Office Manager will make a backup file and lock up the digital media in a fire proof safe overnight. All files shall be kept in a fire proof safe at all times
5. At month's end, a back up disc shall be produced by the Office Manager and stored off premises in a safety deposit box at the local bank.
6. Annual discs are stored at the safety deposit box at the local bank.

**Proposed Tax Askings and Property Tax Levies
Ashland-Greenwood Public Schools Proposed Budget 2008-09**

Tax Requests Proposed Fund	2004-05	2005-06	2006-07	2007-08	Proposed 2008-09 Lid Applic	Proposed 2008-09 Lid Exempt	Proposed 2008-09 Total
General Operating Fund (District 1 Only)	\$3,278,546	\$3,217,492	\$3,608,713	\$3,739,081	\$4,039,343		\$4,039,343
Clear Creek (SC Dist #3) Request	\$48,518	\$89,183					
Building/Sinking Fund	\$0	\$121,200	\$242,400	\$323,200	\$323,200		\$323,200
Bond Fund - 94 Issue ELM K-8	\$179,275	\$202,000	\$207,050	\$202,000	\$202,000	\$202,000	\$202,000
Bond Fund - 94 Issue AFF 9-12	\$73,730	\$75,750	\$75,750	\$75,750	\$75,750	\$75,750	\$75,750
Qualified Capital Purpose - ELM K-8	\$8,922	\$0	\$0	\$0	\$0	\$0	\$0
Qualified Capital Purpose - AFF 9-12	\$17,843	\$0	\$0	\$0	\$0	\$0	\$0
Totals	\$3,606,834	\$3,705,625	\$3,705,625	\$4,355,642	\$4,362,543	\$277,750	\$4,640,293

Tax Levies Projected Fund	2004-05	2005-06	2006-07	Proposed 2007-08 Total	Proposed 2007-08 Lid Applic	Proposed 2007-08 Lid Exempt	Proposed 2007-08 Total
District 1 General Fund Request	\$1.0074	\$0.9514	\$0.9450	\$0.9459	\$0.95000		\$0.95000
Building/Sinking Fund	\$0.0000	\$0.0373	\$0.0635	\$0.0814	\$0.07601		\$0.07601
Bond Fund #2 - 94 Issue ELM K-8	\$0.0574	\$0.0622	\$0.0563	\$0.0527		\$0.04943	\$0.04943
Bond Fund #3 - 94 Issue AFF 9-12	\$0.0227	\$0.0224	\$0.0198	\$0.0191		\$0.01782	\$0.01782
Qualified Capital Purpose - ELM K-8	\$0.0029						
Qualified Capital Purpose - AFF 9-12	\$0.0055						
Total District 1 Portion of Levy	\$1.0874	\$1.0733	\$1.0846	\$1.0991	\$1.02601	\$0.06725	\$1.09326
District 3 General Fund Request	\$0.0149	\$0.0264		N/A	N/A		N/A
Total Levy for Affiliated System	\$1.1023	\$1.0997	\$1.0846	\$1.0991	\$1.0260	\$0.0672	\$1.0933

Property Valuations Fund	2004-05 Valuation	2005-06 Valuation	2006-07 Valuation	2007-08 Valuation	2008-09 Valuation#
General, Building & Bond #3 Funds	\$325,446,226	\$338,178,281	\$381,874,327	\$395,670,058	\$425,193,963
Bond Fund #2	\$312,461,772	\$324,862,381	\$368,018,449	\$380,782,511	\$408,626,584
Building Fund	\$312,461,772	\$324,862,381	\$381,874,327		

Ashland-Greenwood Public Schools Transportation Plan

Regular Morning and Evening Routes:

<u>Driver</u>	<u>Area</u>	<u>Estimated Riders</u>
Bill Lewis	250 th , 262 nd , Iron Horse, Horseshoe Lake And Mahoney State Park Area	55
Jack Eager	Woodland Hills, 250 th , E Rock Creek 226 th St, Lil Salt Rd, County Rd 8 S. of Ashland Rd Ashland Rd east of County Rd 8	53
Lowell Krueger	County Rd 5 north of Highway 63, Memphis, County Rd C, Ashland Rd west of County Rd 8 Former District 3 Area west and north of Ashland	51
Kent Rung	Highway 66 North, Scheel Acres, Wann Area, Thomas Lakes, County Rd B east of County Rd 5	40
Steve Herman	Southeast Greenwood – Village Route	46
Eileen Smith	Northwest Greenwood – Village Route	47
Matt Anderson	Highway 6 East and Sarpy County (This will be run as an extension of Omaha Route)	3

Special Education Routes:

Some In Town Travel to School and Job Sites

Jerry Froistad	Daily Route to Lincoln Southeast High School	1
Matt Anderson	Daily Route to Omaha Heartland School	3

Other Drivers:

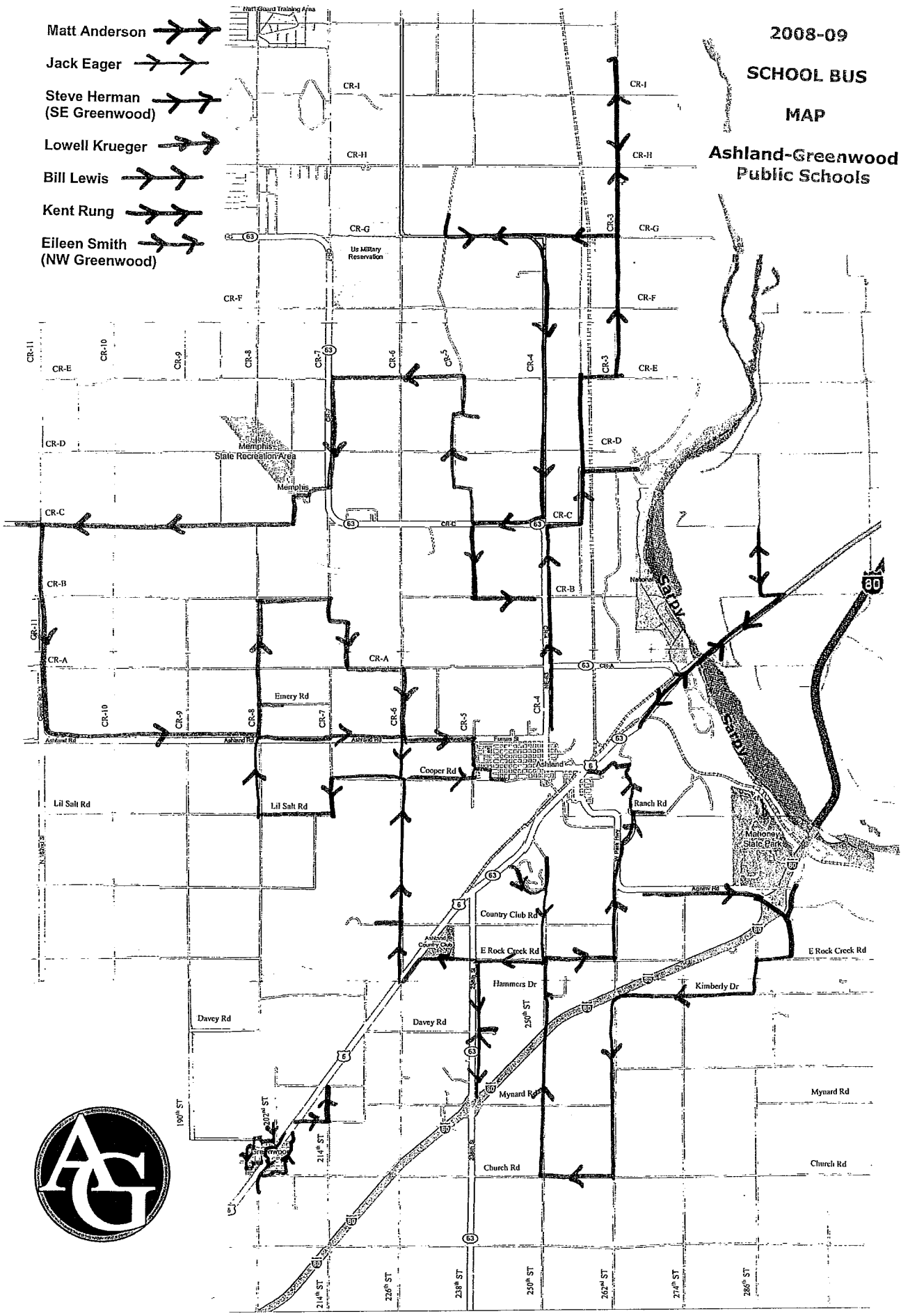
Eric Beranek
Dave Holman
Rod Kissel

Paula Akers - Small Vehicle Only

2008-09
SCHOOL BUS
MAP

Ashland-Greenwood
Public Schools

- Matt Anderson →→→
- Jack Eager →→→
- Steve Herman →→→
(SE Greenwood)
- Lowell Krueger →→→
- Bill Lewis →→→
- Kent Rung →→→
- Eileen Smith →→→
(NW Greenwood)





SUPERINTENDENT
 ASHLAND GREENWOOD SCH DIST 1
 1225 BOYD ST
 ASHLAND, NE 68003

7/24/2008
 Code: 287544

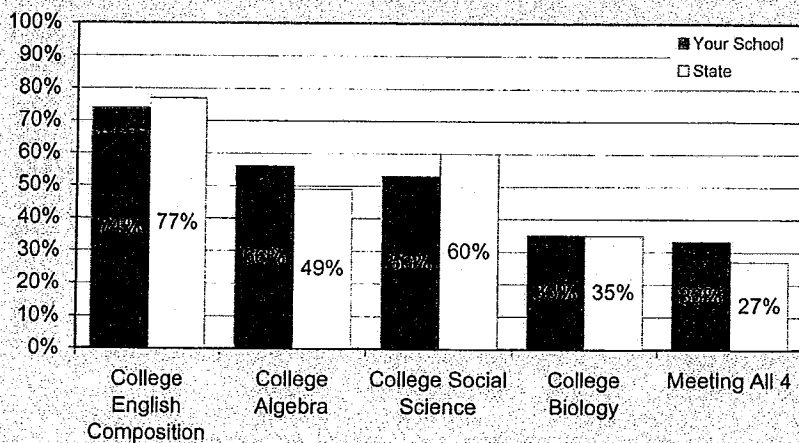
This report reflects the achievement of your graduates on the ACT over time and an indication of the extent to which they are prepared for college-level work. The ACT consists of curriculum-based tests of educational development in English, mathematics, reading, and science designed to measure the skills needed for success in first year college coursework. Table 1 shows the five-year trend of your schools' ACT-tested graduates. From this table you can determine:

- Changes in the number and percentage of participants
- Score changes in subject areas and the ACT composite
- How your graduates compare with state averages

Table 1: Five Year Trends - Average ACT Scores

Grad Year	English		Mathematics		Reading		Science		Composite		Writing	
	Local	State	Local	State	Local	State	Local	State	Local	State	Local	State
2004	36	16,523	22.0	21.2	21.5	21.5	21.4	22.0	21.5	21.6	21.8	21.7
2005	35	16,220	23.6	21.4	22.7	21.6	23.7	21.9	22.7	21.7	23.4	21.8
2006	44	15,892	22.0	21.5	22.8	21.6	22.4	22.2	22.5	21.8	22.5	21.9
2007	43	16,137	22.3	21.8	22.5	21.8	22.4	22.4	22.7	21.9	22.6	22.1
2008	43	16,573	22.0	21.8	22.2	21.8	22.0	22.5	21.5	21.9	22.0	22.1

Figure 1. Percent of ACT-Tested Students Ready for College-Level Coursework



Are Your Students Ready for College?

While students will pursue a variety of paths after high school, all students should be prepared for college and work. Through collaborative research with postsecondary institutions nationwide, ACT has established the following as college readiness benchmark scores for designated college courses:

- * English Composition: 18 on ACT English Test
- * Algebra: 22 on ACT Math Test
- * Social Science: 21 on ACT Reading Test
- * Biology: 24 on ACT Science Test

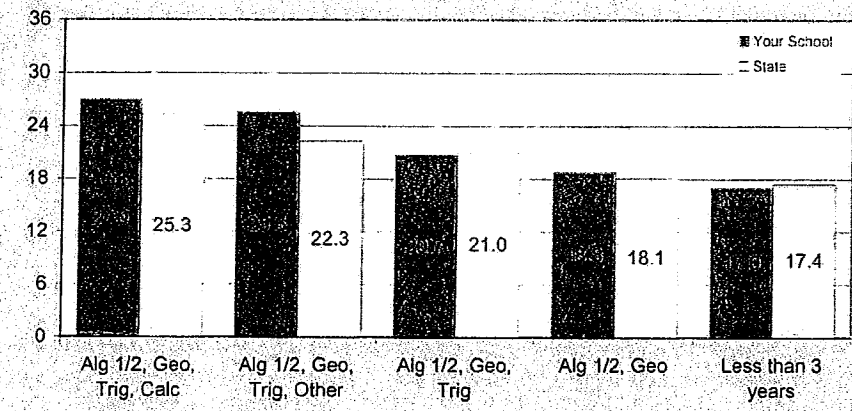
A benchmark score is the minimum score needed on an ACT subject-area test to indicate a 50% chance of obtaining a B or higher or about a 75% chance of obtaining a C or higher in the corresponding credit-bearing college courses.

A High School College Readiness Letter has been sent to the Principal of each high school with 10 or more ACT-tested graduates.



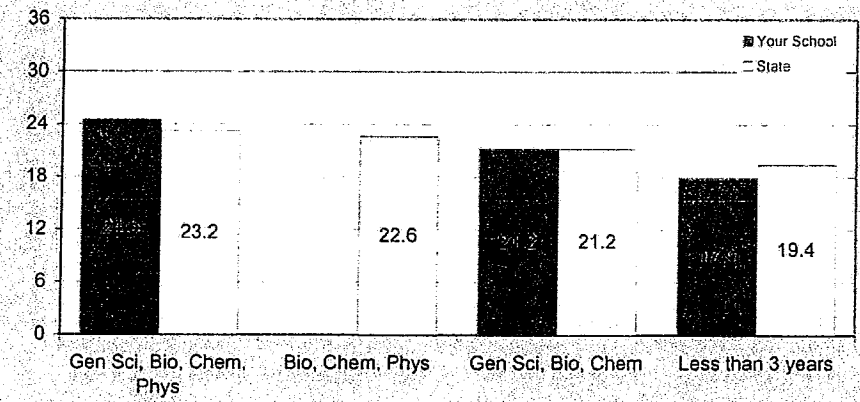
ACT Research has shown that it is the rigor of coursework - rather than simply the number of core courses - that has the greatest impact on ACT performance and college readiness. Figures 2 and 3 report the value added by increasingly rigorous coursework in math and science respectively.

Figure 2. Average ACT Math Scores by Course Sequence



Value Added by Math Courses
 Students who take a minimum of Algebra 1, Algebra 2, and Geometry typically achieve higher ACT Math scores than students who take less than three years of math. In addition, students who take more advanced math courses substantially increase their ACT Math score.

Figure 3. Average ACT Science Scores by Course Sequence



Value Added by Science Courses
 Students taking Biology and Chemistry in combination with Physics typically achieve higher ACT Science scores than students taking less than three years of science courses.

In order to ensure that all students are ready for college and work, an overview of vital action steps is provided.

College Readiness for All: An Action Plan for Schools and Districts

1. **Create a Common Focus.** Establish collaborative partnerships with local and state postsecondary institutions to come to a shared understanding of what students need to know for college and workplace readiness. Use ACT's College Readiness Standards and the ACT as a common language to define readiness.
2. **Establish High Expectations for All.** Create a school culture that identifies and communicates the need for all students to meet or exceed College Readiness Benchmark Scores.
3. **Require a Rigorous Curriculum.** Review and evaluate the rigor and alignment of courses offered and required in your school in English, mathematics, and science to ensure that the foundational skills leading to readiness for college-level work are taught, reaffirmed, and articulated across courses.
4. **Provide Student Counseling.** Engage all students in early college and career awareness, help them to set high aspirations, and ensure that they plan a rigorous high school coursework program.
5. **Measure and Evaluate Progress.** Monitor and measure every student's progress early and often using college readiness assessments like EXPLORE, PLAN and the ACT. Make timely interventions with those students who are not making adequate progress in meeting college readiness standards.

To learn more about these recommended action steps and ACT programs that will help improve college readiness at your school, contact your ACT Regional Director at 916-631-9200, or email westreg@act.org.