Curricular Audit of Exeter-Milligan and Friend Schools

December 2019

Dr. Craig Pease
and
Dr. Bob Uhing

Table of Contents

Setting and Enrollment

Introduction

This report is a curriculum feasibility study prepared at the request of the Boards of Education for the Exeter-Milligan and Friend school districts. The purpose of the study is to examine the curricular, organizational, and financial costs for the operation of the public school systems for the children in the Exeter, Friend, and Milligan areas. This study includes:

- A five-year examination of prior and current school enrollments and a prediction on enrollments over the next five years. The examination uses professionally established methods for predicting school enrollments.
- A current analysis of the PK-12 curriculums for all schools involved in the project, including an analysis of career academies. The analysis also includes recommendations for additional curriculum considerations, including the delivery and organizational methods by which the curriculum may be carried out.
- The methods for carrying out the curriculum, including the subject matter to be taught, location of instruction, instructional delivery methods, predicted and recommended class sizes, and professional preparation of the staff.
- An examination of current facilities concerning their ability to efficiently and effectively carry out the curriculum proposed.
- An examination of school staffing necessary to implement any existing or proposed curriculum. This report includes information on staffing at comparable school districts.
- An assessment of current resources and the expected budget.

The study is intended to provide a comprehensive source of data that the school districts could use to examine and plan for varying alternatives of operation. The purpose of the survey is not to make a recommendation regarding school consolidation, school closures, or to provide legal advice.

The data was obtained from public records maintained by the Nebraska Department of Education, the Nebraska State Auditor's Office, and information provided to the consultants by individual school districts. The consultants used the most recent available data to prepare the report.

General Description of School Districts

Exeter-Milligan: The Exeter-Milligan school district is in Fillmore, Saline, Seward, and York counties. Exeter-Milligan has 68 percent of its district located in Fillmore County. The school district operates a lower elementary (K-2) and a junior-senior high school (7-12) building site in Exeter and an upper elementary (3-6) in Milligan. There are 174 students enrolled in grades PK-12 in the Exeter-Milligan school district, including 25 preschool students.

Friend: The Friend school district is in Fillmore, Saline, and Seward counties. The Friend School District has 85 percent of its valuation in Saline County. Friend operates an elementary and a junior-senior high school on a single building site in Friend. Friend's 2019-20 enrollment is 241 students, which includes 23 preschool students.

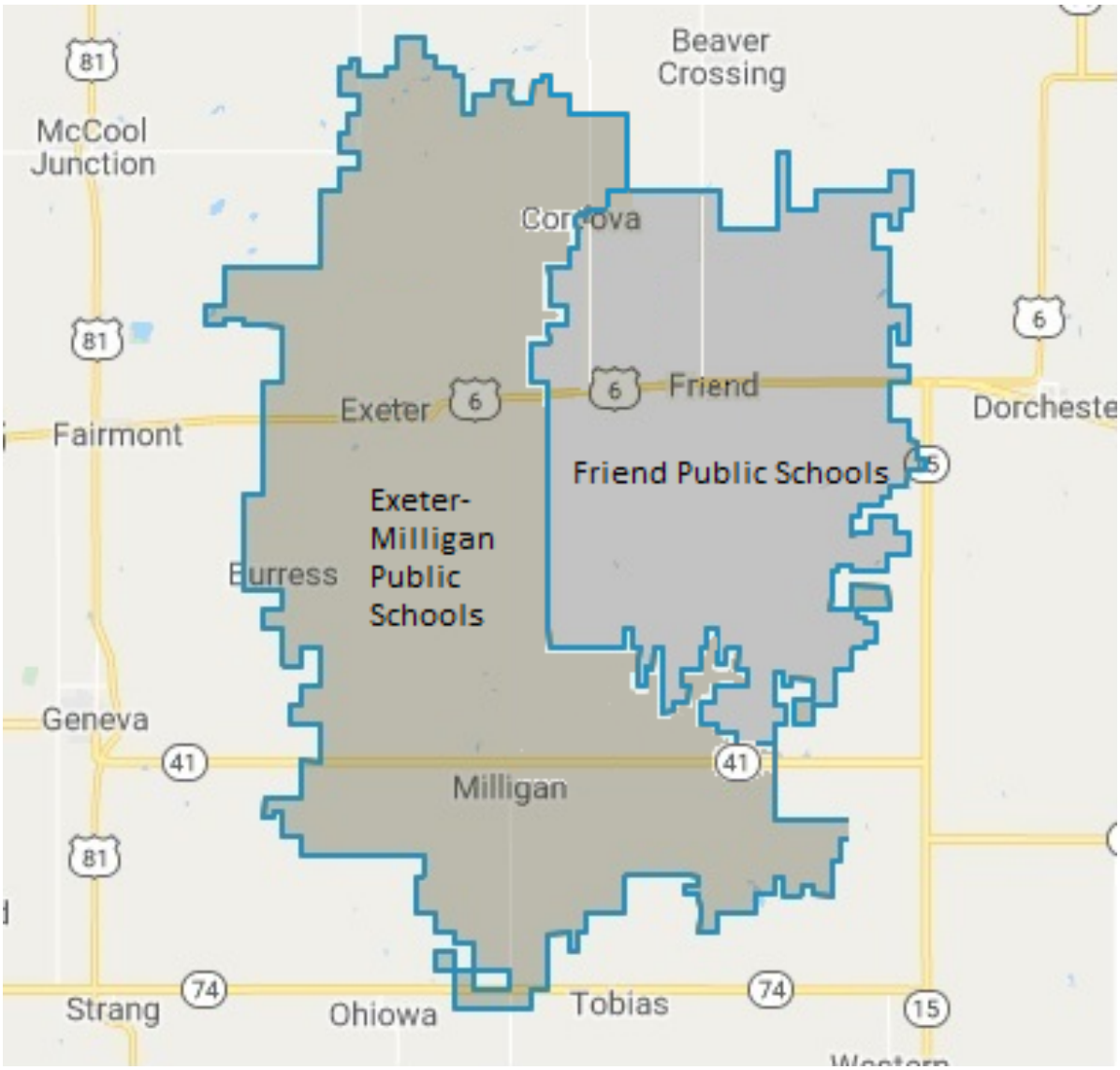
District Valuations

District	Fillmore County 2019 Valuation	Saline County 2019 Valuation	Seward County 2019 Valuation	York County 2019 Valuation	Total 2019 Valuation
Exeter-Milligan	$466,279,305	$88,985,112	$20,749,431	110,539,187	$686,553,035
Friend	$2,505,000	$387,906,570	$63,344,209	-	$454,756,579

The districts are contiguous and located along U.S. Highways 6 and Nebraska 41 in a rural area of southeast Nebraska. Friend is 46 miles southwest of Lincoln, Nebraska, and Exeter is 55 miles

southwest of Lincoln and nine miles west of Friend along state highways. Milligan is 13 miles southeast of Exeter and 16 miles southwest Friend following paved highways and county gravel roads. School districts in Nebraska have gerrymandered borders due to past consolidation of rural school districts. The result is that a school district outside the community core will have a checkerboard effect. The map below provides a representation of the school districts.

Current Map of Exeter-Milligan and Friend Districts



Projecting Enrollment

For this report, current enrollments and census counts were used. Future enrollments were projected. To make those projections, enrolled students were advanced one grade level in successive school years. Both school and U.S. census data were used to predict the enrollment of preschool students. A cohort survival rate was also calculated to factor in changes in school enrollments from year to year. Finally, other local factors were examined. Those factors include economic and social factors within the community that could impact enrollments.

U.S. Census Data for Antelope and Holt Counties

The United States Census Bureau estimated the 2018 population of Fillmore County at 5,527 individuals. Of that total, 297 are children under 5 years of age. This number is down from the last decennial census, when the below-age-5 population was estimated at 330 for Fillmore County. The estimated residents in Fillmore County for ages 5-17 were 801 for 2018. Exeter-Milligan students would represent 17.1 percent of the total Fillmore County students, ages 5-17, enrolled. Assuming a similar percentage of those children under 5 years of age, Exeter-Milligan could estimate 51 preschool aged children, or about 10-11 preschool children per age group. Exeter-Milligan is estimating 57 preschool aged students on its preschool census.

The Census Bureau estimates the 2018 population of Saline County at 14,350. The Saline County estimate for children under 5 years of age was 962. This estimate for children under 5 years of age is down slightly from the 2010 census. The estimated residents in Saline County for ages 5-17 were 2,465 for 2018. Friend has 222 students, ages 5-17, on its school census, which would be about 9.0 percent of this total. Assuming a similar percentage of those children under 5 years of age, Friend could estimate 87 preschool aged children, or about 17 potential students per age group.

Current School Enrollments

Current fall school enrollments for Exeter-Milligan and Friend were also collected. The fall PK-12 enrollment for Exeter-Milligan for 2019-20 is 174 students. Current PK-12 enrollment in Friend is 241 students. A grade-by-grade count of students is provided in the chart that follows.

Enrollments 2019-20

2018-19	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	PK	K-6	7-12	Total
Friend	23	17	15	18	14	20	18	17	17	21	15	14	13	19	23	119	99	241
Exeter-Milligan	25	10	12	8	12	15	10	13	9	11	10	13	14	12	25	80	69	174
Totals	48	27	27	26	26	35	28	30	26	32	25	27	27	31	48	199	168	415

Cohort Survival Rate

A cohort survival rate (CSR) is a measure of the percentage of students in a given school year who reach the final grade of the elementary or secondary school. The rate is used to adjust current enrollments for future years. The CSR calculates the percentage of students in the same cohort that enroll in school from one academic year to the next. For example, if there were ten students in 3rd grade in the fall of 2018 and nine students in 4th grade in the fall of 2019, the CSR rate for that group for that year would be 9/10 or 90 percent.

For this study, the CSR was calculated for all grades. The average CSR was 102.4 percent for Friend and 100.4 percent for Exeter-Milligan. The Exeter-Milligan rate is so near 100 percent, no enrollment adjustment was necessary. Friend's 102.4 percent growth rate merited an annual growth of approximately 2.4 percent.

The CSR was only calculated for cohort groups graduating between 2020 and 2031, beginning in 2013-14 and extending through the current school year. The rate was then averaged for all cohort groups for all years. If a school were to have a significant number of students who were leaving the school before completing 12th grade or a significant influx of students between grades, the CSR would

help account for this phenomenon and make appropriate adjustments in predicted enrollment in the coming years.

School Enrollments

The following tables represents enrollment projections for the two schools:

Exeter-Milligan Enrollment Projections

Exeter-Milligan Public Schools															Totals			
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	PK-2	3-6	7-12	K-12	PK-12
2019-20	25	10	12	8	12	15	10	13	9	11	10	13	14	12	55	50	69	149	174
2020-21	20	14	15	10	12	8	12	15	10	13	9	11	10	13	59	47	66	152	172
2021-22	20	11	14	15	10	12	8	12	15	10	13	9	11	10	60	42	68	150	170
2022-23	20	11	11	14	15	10	12	8	12	15	10	13	9	11	56	45	70	151	171
2023-24	20	10	11	11	14	15	10	12	8	12	15	10	13	9	52	51	67	150	170
2024-25	20	10	10	11	11	14	15	10	12	8	12	15	10	13	51	50	70	151	171

Friend Enrollment Projections

Friend Public Schools															Totals			
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	PK-6	7-12	K-12	PK-12
2019-20	23	17	15	18	14	20	18	17	17	21	15	14	13	19	142	99	218	241
2020-21	27	18	18	15	18	14	21	18	17	17	22	15	14	13	149	98	220	247
2021-22	27	18	19	18	15	18	15	21	18	17	18	22	15	14	151	104	228	255
2022-23	27	19	18	19	18	15	19	15	21	18	18	18	22	16	150	113	236	263
2023-24	27	18	19	19	19	18	16	19	15	21	19	18	18	22	155	113	241	268
2024-25	27	19	19	20	19	19	18	16	19	15	22	19	18	18	157	111	241	268

Projected Enrollments for Combined Schools

The final enrollment data examined was a combined enrollment of the two schools after projecting enrollments for each school district individually. Using the table above, after factoring for student promotion, preschool student populations, and the current cohort survival rate, the student

populations were combined in the table that follows. These enrollments are simply projections. It is not possible to know what social or economic factors might impact the populations within these districts to cause changes in student enrollments.

Projected Enrollments 2019-25 – Exeter-Milligan & Friend School Districts

Combined															Totals			
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	PK-6	7-12	K-12	PK-12
2019-20	48	27	27	26	26	35	28	30	26	32	25	27	27	31	247	168	367	415
2020-21	47	32	33	25	30	22	33	33	27	30	31	26	24	26	255	164	372	419
2021-22	47	29	33	33	25	30	23	33	33	27	31	31	26	24	253	172	378	425
2022-23	47	30	29	33	33	25	31	23	33	33	28	31	31	27	251	183	387	434
2023-24	47	28	30	30	33	33	26	31	23	33	34	28	31	31	258	180	391	438
2024-25	47	29	29	31	30	33	33	26	31	23	34	34	28	31	258	181	392	439

Research on School Size

In examining the enrollments, considerations may arise about the advantages and disadvantages associated with small rural school districts. Some researchers would speak to the connectedness and the personalization of instruction in smaller schools (Cotton, 1996). Others extoll the benefits of the intimate environment and sense of community in smaller schools. Literature also appears to support better attendance and fewer dropouts in smaller schools.

A definition of a small school, however, is not clear in the literature. Ted Sizer's Coalition of Essential Schools was based on schools of about 600 students. The National Association of Secondary School Principals' report, "Breaking Ranks," concluded that high schools must break into units of no more than 600 students. The United States Department of Education found that discipline issues decrease with schools with a cap of 300 students. Moreover, a study by Lawrence (2002) found that the best academic outcomes and cost-effectiveness are seen in rural schools with fewer than 75 students per grade.

Ebert, Keyhole, and Stone (1984) found that student performance did not decline until the schools topped 800. Wendling (1981) found that high-achieving schools have a mean size of 447 students. Lee and Loeb (2000) found that math achievement was better for small schools with fewer than 400 students.

A benefit cited by many for larger school sizes is the financial efficiencies of a larger school. Baker (2015) found that substantial cost savings are achieved by doubling the enrollment of a small school of 300 students. High costs in many very small districts are linked to staffing ratios at the classroom level as well as with overhead costs. However, Baker found that there was more to school size than efficiency. A multitude of studies find that curricular options — particularly advanced course offerings and electives — are severely curtailed in very small schools. The boundary tends to be about 400 students. High schools enrolling far fewer than 400 students tend to have fewer elective options and fewer advanced course offerings. Monk and Haller (1993) found that schools with 100 students per graduating class were large enough to offer a diversified curriculum. This more diversified curriculum, with more advanced course offerings, may contribute to a finding that larger schools can favor economically advantaged students (Educational Impact, 2007).

Access to non-academic offerings also matters. Killgore (2009) explains the importance of students' academic and non-academic qualifications. Non-academic merit, such as participation in school organizations and activities, tends to be less available in high schools enrolling fewer students. However, Lindsay (1982) found that schools with 100 pupils or less had higher extra-curricular activity participation rates. This seeming discrepancy perhaps can be explained in that participation is higher for students in smaller schools, but the availability of a variety of school activities would be an advantage of a larger school.

Regardless of these studies, Exeter-Milligan and Friend both fit the small rural school classification. Even if the two districts were to be combined, they would fit the definition of a small

school. Therefore, any efforts for the two districts to work together by sharing programs should not diminish the benefits of small schools and may allow the two school districts to gain the benefit of a greater variety of school activities.

Comparably Sized School Districts

Having identified the projected enrollments for Exeter-Milligan, Friend, and a combination of the two districts, the next task was to identify comparable school systems. Comparable school districts allow us to make organizational, staffing, and financial comparisons between the studied districts and their peers. Comparable school districts were chosen using total enrollment, percentage of students qualifying for free-and-reduced lunches, and valuation per pupil enrolled. The data came from 2018-19, which was the most recently available data. Schools were chosen if they were within 1.5 standard deviations of Exeter-Milligan's enrollment, free-and-reduced lunch percentage, and valuation per pupil.

The following chart shows districts in the state of Nebraska that would be most comparable to Exeter-Milligan. In making the comparisons, enrollment was not only examined, but also the percentage of students on free-and-reduced lunches.

Enrollment and Demographics of Comparable Districts for Exeter-Milligan 2018-19

COUNTY	CO-DIST	DISTRICT NAME	ENROLLED	% F&R
HOOKER	46-0001	MULLEN	159	42%
MADISON	59-0013	NEWMAN GROVE	174	52%
ANTELOPE	02-0018	ELGIN	169	43%
CHEYENNE	17-0003	LEYTON	162	42%
FILLMORE	30-0054	SHICKLEY	163	14%
FRONTIER	32-0095	EUSTIS-FARNAM	172	40%
CUSTER	21-0089	ARNOLD	175	23%
LINCOLN	56-0565	WALLACE	184	37%
THAYER	85-2001	BRUNING-DAVENPORT	190	32%
POLK	72-0019	OSCEOLA	217	32%
		AVERAGE	177	36%
FILLMORE	30-0001	EXETER-MILLIGAN	187	24%

The second chart shows districts in the state of Nebraska that would be most comparable to Friend. In making the comparisons, enrollment and the percentage of students on free-and-reduced lunches were examined. Assessed valuations were also used in determining an appropriate cohort group for Friend.

Enrollment and Demographics of Comparable Districts for Friend 2018-19

COUNTY	CO-DIST	DISTRICT NAME	ENROLLED	% F&R
POLK	72-0019	OSCEOLA	217	32%
FRONTIER	32-0125	MEDICINE VALLEY	234	24%
PHELPS	69-0055	LOOMIS	235	33%
COLFAX	19-0070	HOWELLS-DODGE	250	34%
KNOX	54-0576	WAUSA	250	32%
DIXON	26-0561	EMERSON-HUBBARD	251	49%
GAGE	34-0100	DILLER-ODELL	251	25%
CEDAR	14-0045	RANDOLPH	252	36%
PHELPS	69-0054	BERTRAND	252	42%
THAYER	85-0060	DESHLER	252	42%
KNOX	54-0586	BLOOMFIELD	262	46%
SAUNDERS	78-0072	MEAD	267	36%
		AVERAGE	248	36%
SALINE	76-0068	FRIEND	251	35%

The final enrollment chart shows districts in the state of Nebraska that would be most comparable to Exeter-Milligan and Friend combined. Although this report is not examining a consolidation of these two districts, one of the report's purposes is to examine how Exeter-Milligan and Friend may work together. Therefore, in order to make a comparison to schools that would have similar enrollments to Exeter-Milligan and Friend combined, the following chart provides comparable schools for the same criteria examined in the previous cohort charts.

Enrollment and Demographics of Comparable Districts to Exeter-Milligan and Friend Combined

COUNTY	CO-DIST	DISTRICT NAME	ENROLLED	% F&R
PERKINS	68-0020	PERKINS COUNTY	414	34%
CUMING	20-0030	WISNER-PILGER	433	43%
ANTELOPE	02-2001	NEBRASKA UNIFIED 1	438	46%
HOLT	45-0239	WEST HOLT	438	43%
BUFFALO	10-0069	RAVENNA	446	38%
CEDAR	14-0054	LAUREL-CONCORD-COLERIDGE	456	40%
NANCE	63-0030	TWIN RIVER	457	38%
		AVERAGE	440	40%
		EXETER-MILLIGAN & FRIEND	438	30%

School Organization

One last item examined for this report was school organization. School organization was reviewed for the Exeter-Milligan school district only since that district operates from multiple building sites. Operating from multiple building sites can sometimes reduce efficiencies in operation. When examining staffing and financial data with comparable school districts, it can be helpful to understand how grades are organized across building sites.

The chart that follows shows the grade alignments for each school separated by a semi-colon. It also shows the number of building sites that are operated by the school district. Notes were included on the chart to clarify the locations of the schools when more than one building site is used.

The most common grade alignment for the Exeter-Milligan cohort group is K-6; 7-12. Six of the 10 comparable schools in the cohort group operate the K-12 at one building site in the district. Only the Bruning-Davenport school district splits the locations for elementary school students between multiple communities.

School Organization and Building Sites

DISTRICT NAME	ENROLLED	GRADE ALIGNMENTS	BUILDING SITES	NOTES
ELGIN	169	PK-6; 7-12	1	
LEYTON	162	K-8; 9-12	2	Elem at Gurley, HS at Dalton
ARNOLD	175	K-6; 7-12	1	
SHICKLEY	163	PK-6; 7-12	1	
EUSTIS-FARNAM	172	K-6; 7-12	1	
MULLEN	159	K-6; 7-12	2	All in Mullen
WALLACE	184	K-6; 7-12	1	
NEWMAN GROVE	174	PK-6; 7-12	1	
OSCEOLA	217	PK-5; 6-8; 9-12	2	All in Osceola - Located Next to Each Other
BRUNING-DAVENPORT	190	PK-1; 2-4; 5-8; 9-12	2	Elem & MS in Davenport, Elem & HS in Bruning
AVERAGE/MODE	177	K-6; 7-12	1	
EXETER-MILLIGAN	187	PK-2; 3-6; 7-12	2	PK-2 and 7-12 in Exeter, 3-6 in Milligan

References

Baker, Brude D, (2015). *When is small too small? Efficiency, Equity & the organization of Vermont Public Schools.* Vermont Department of Education.

Cotton, K. (1996). School size, climate, and student performance: Close-up #20. Portland, OR: Northwest Regional Laboratory. Retrieved from http://upstate.colgate.edu/pdf/Abt_merger/Cotton_1996_Size_Climate_Performance.pdf

Eberts, R.W., Kehoe, E., & Stone, J.A. (1984). The effects of school size on student outcomes. Eugene, OR: Oregon University. (Eric Document Reproduction Service No. ED 245 382) Education Impact

Killgore, L. (2009). Merit and competition in selective College admissions. The Review of Higher Education 32, no. 4 (Summer 2009): 469–488, p. 471.

Lawrence, B. K., et al., (2002). *Dollars & sense: The cost effectiveness of small schools.* KnowledgeWorks Foundation and The Rural School and Community Trust.

Lee, V. and Loeb, S. (2000) School size in Chicago elementary schools: Effects on teachers' attitudes and students' achievement. American Educational Research Journal

Lindsay, P. (1982). The effect of high school size on student participation, satisfaction, and attendance. Educational Evaluation and Policy Analysis, 4(1), 57-65.

Monk, D. J. & Haller, E.J. (1993). Predictors of high school academic course offerings: The role of school size. American Educational Research Journal, 30(1), 3-21.

Wendling, W.W., & Cohen, J. (1981). Education resources and student achievement: Good news for schools. Journal of Education Finance, 7, 44-63.

Curriculum

Individual High School's Curriculum Audit

In interviews with administrators from the Exeter-Milligan and Friend school districts, it was evident they are proud of the job their respective staffs are doing to prepare students for college readiness and success in career fields. Some of the courses clearly tie academic high school learning experiences to hands-on application in career-tech courses. Students in both schools have opportunities to earn college credit while still in high school through several options: dual-credit classes through the community or state college system and through various online courses from private providers or area colleges. Dual-credit classes through Peru State College are taught by school staff and may include distance learning courses.

Friend and Exeter-Milligan have the same class schedule at the high school level, along with the same school calendar. Both schools also use the Marzano instructional model, which provides them with a common language for instruction. It also increases student learning because the model is based on researched best practices. Friend and Exeter-Milligan contract for services with ESU 6 to support specific educational programs, such as technology, preschool, professional development, and special education. Each school does an excellent job of using data via MAP, NSCAS, and Dibels assessments to determine students' academic needs and abilities.

During our audit review, it was evident that barriers for students exist in accessing classes that would enhance their learning experience in high school. These barriers include small student enrollments and faculty numbers that lead to limited class schedules. The most glaring curricular area not being addressed in both schools is in the business field. After the review of course schedules, Friend school does not offer Advanced Placement classes or classes in business, accounting, finance, or technology. Exeter-Milligan offers entry level courses in these areas. An audit of each of the high schools lists the classes offered. In a number of cases, courses are offered every other year. From our audit

review, it was also noted that, because of the identified issues, students have to make difficult choices regarding what classes to sign up for and, at times, are not able to take classes they want because of conflicts in the schedules. The two school districts both use Canvas as their Learning Management System (LMS) and offer dual-credit classes from Southeast Community College (SECC) to supplement course offerings.

The two high schools' curriculum audit breaks out and lists the classes offered to students in grades 9-12 for each of the individual schools. Information in this table clearly demonstrates that each district offers some unique courses that would benefit students from the partner school.

High School Course Offerings

The second level of the audit identifies the high school courses offered by each of the school districts. The auditors used documents supplied by school administrators and school counselors, including class schedules, career cluster documents, lists of junior high and high school instructional programs, and the district personnel reports. The 7^{th}-8^{th} grade classes from the two districts are included in the overall secondary program. In general, the districts are unable to offer a complete middle-level program due to limits in enrollment or staffing. This has led to scheduling difficulties that hinder middle-level options for students in each of the districts.

At this time, an overall comprehensive, cohesive, long-range planning approach has not been established with any partner districts. Currently, Exeter-Milligan and Friend have a combined FFA Chapter for high school students. They also share two staff members in the curricular areas of ag and science. Some rudimentary, system-wide planning efforts were in place, but plans were limited to district-level goals and strategy setting. The partner schools in this process are McCool Junction, Dorchester, Shickley, Friend, and Exeter-Milligan. However, based on the results of combining the information provided by Exeter-Milligan and Friend school districts for each curricular area, some overall effects of sharing and coordinating resources can be identified:

- The larger potential base of partner schools would allow more participation in additional and different classes.
- There could be a better use of the faculty and staff currently in place without overloading class sizes or running classes that are too small because of declining enrollment.
- Every curricular area will have increased course offerings, resulting in expanded academic options for high school students.
- More extracurricular options (a diverse range of co-curricular activities/offerings in athletics, clubs, and the performing arts) could be available.
- Conflicts in class schedules will be reduced.
- The onsite Career Academy fields may be expanded.
- Students will have greater access to curricular areas of interest.
- Students with unique learning needs will have better access to classes that fit their learning styles.
- The schedule will allow the number of Advanced Placement, dual-credit and college courses to increase.
- The secondary program can offer every student a well-rounded academic experience (humanities, math and science; arts and foreign language; Advanced Placement and technical skills, etc.)
- The junior high could offer exploratory core course work.
- This could result in more dedicated middle-level opportunities for students.

Elementary Course Offerings

It is apparent that both communities hold their elementary schools in high regard. There is a strong feeling about the importance of the schools as the educational and cultural hub of the local communities. District administrators expressed the importance of the culture at their schools and the caring support of the faculty and staff for the students. The students in both school districts are very fortunate in the level of technology devices that are available in the classrooms for students. During a

tour of the various buildings, it was very evident that teaching staff were very knowledgeable about using and incorporating the use of technology devices into their lessons.

The two school districts have maintained core offerings for elementary students that meet required state and federal mandates and provide for an elementary program that meets NDE regulations. Special education programming in both districts predominantly utilizes in-district classrooms (resource rooms) to support their special education students. Both school districts support pre-K programs. As noted in the elementary school documents, the curriculum and programs offered by the two schools are very similar. However, a difference does exist in the series that each school uses at the elementary level, as different publishing company's products are used by each school district. Based on the results of combining the information provided by the districts for each curricular area, some overall effects of coordinating resources with partner schools can be identified:

- With coordinated staffing, there would be the potential for greater enrichment and co-curricular offerings for students at the elementary level.
- Coordinating staffing efforts with partner schools could support improved in-house professional development opportunities for the staff, e.g.: grade-level team planning, student data review, SAT meetings, curriculum review, and instructional rounds.
- Shared staffing could enhance programs and services: examples include a full-time mental health practitioner, elementary school counselor, and other related support for students and staff.
- Shared staffing would provide the opportunity for enhanced school psychologist, speech, and other special needs related services to students.
- Sharing staff would help support programs in the arts, media, and related areas at the elementary level.

Course Offerings by District

Curriculum Area	Course Offerings	Exeter-Milligan	Friend
Language Arts	7th Grade English	x	x
	8th Grade English	x	x
	English 9	x	
	English 10	x	
	English 11	x	
	English 12	x	
	Journalism	x	x
	Speech/Writing	x	x
	College Comp/Adv. Lit.	x/D	D/x
	Intro to Lit./Comp	x/D	x
	American Lit/Comp.		x
	Applied Communications		x
	Honors Lit		x
	World Lit/Comp		x
	Creative Writing		x
Social Sciences	7th History/Social Studies	x	x
	8th History/American History	x	x
	World History	x	x
	American History	x	x
	Government	x	x
	World Geography	x	x
	Modern History	x	
	Psychology/Sociology	x	

Course Offerings by District, cont.

Curriculum Area	Course Offerings	Exeter-Milligan	Friend
Mathematics	7th Grade Math	x	x
	Pre-Algebra/Math 8	x	x
	Algebra 1	x	x
	Geometry	x	x
	Algebra II	x	x
	Advance Math/Trig.	D	
	Calculus I	D	x
	Business Math	x	
	Algebra III	D	
	Trigonometry		x
	College Algebra	D	D
	Pre-Calculus	A	
	Statistics	A	
	Standards Math		x
Science	7th Grade Life Science	x	
	8th Grade Earth Science	x	
	7th General Science		x
	8th General Science		x
	Physical Science	x	x
	Biology	x	x
	Chemistry	x	x
	Physics	x	x
	Zoology	x	
	Chemistry II	x	
	Biology II	x	
	Astronomy/Meteorology	x	
	Forensic Science	x	
	Anatomy and Physiology		x
	Integrated Science		x

Course Offerings by District, cont.

Curriculum Area	Course Offerings	Exeter-Milligan	Friend
Music	7/8th Grade Junior High Vocal	x	
	7/8th Band & Choir		x
	High School Band/Choir		x
	Vocal	x	x
	7 - 12 Band	x	
	Music Appreciation		x
Art	7th Grade Art	x	x
	8th Grade Art		x
	Art 1	x	x
	Art II	x	x
	Art III	x	x
	Art IV	x	x
	Explore		x
Foreign Language	Spanish I	x	x
	Spanish II	x	x
	Spanish III	x	
Industrial Technology	7th Grade Industrial Tech.	x	x
	8th Grade Industrial Tech./Explore	x	x
	Manufacturing Metals	x	
	Shop	x	
	Manufacturing 1/Transportation I	x	x
	Transportation II/Electric Car	x	x
	CAD 1/CAD 2		x
	Manufacturing	x	
	Woodworking	x	x
	Construction/Manufacturing II	x	x

Course Offerings by District, cont.

Curriculum Area	Course Offerings	Exeter-Milligan	Friend
Agriculture	7th Grade Intro to Ag	x	x
	8th Grade Careers and Literacy of Ag	x	x
	Intro. To Ag. Food & Natural Resources	x	x
	Environmental & Nat. Resources	x	x
	Animal Science	A	A
	Large Animal Management	A	A
	Veterinary Science	A	A
Family and Consumer Science	7th FCS/Explore	x	x
	8th FCS/Explore	x	x
	Foods & Nutrition	x	x
	Contemporary Living	x	
	Personal Finance/Single Survival		x
	Teen Living		x
	Culinary Arts		x
	Personal Relationships/Careers	x	
	Child Development	x	
	FCS	x	
	Senior Seminar (Career Dev.)	x	
Physical Ed/Health	7/8th Grade PE	x	x
	PE (10th grade includes CPR)*	X*	
	Weightlifting	x	x
	Health (Included in 10th grade PE)*	X*	
	Lifetime Sports		x
	Team Games	x	
	9th grade PE & Health		x

Course Offerings by District, cont.

Curriculum Area	Course Offerings	Exeter-Milligan	Friend
Business Education	7th Grade Computer Science	x	x
	8th Grade Computer Science	x	x
	Business Law	x	
	Accounting	x	
	Business Math	x	
	Economics/Entrepreneurship	x	
Additional Curricular Areas	**Course Offerings**		
	Technology	x	
	Computer Apps	x	
	Computer Science	x	
	Junior High Study Skills		x
	Creative Writing		x
	Reading Intervention		x
	World Dance	A	
	Life Skills/Sped		x

***A** = course offered alternate years
****D** = dual credit course

Co-curricular, Music/Drama and Athletic Offerings

ACTIVITY	Exeter-Milligan	Friend
Football (Grades 7-12 – E-M, F, Coop)	X	X
Volleyball (Grades 7-12)	X	X
Basketball Grades 7-12)	X	X
Track (Boys & Girls 7-12)	X	X
Wrestling		X
Golf Boys	X	X
Golf Girls	X	
Softball (Coop FC-EM-F)	X	X
One-Act Play - Drama	X	X
Electric Car		X
Speech Team	X	X
FCCLA (Grades 7-12)	X	X
FFA (Grades 7-12)	X	X
Coding Club (Grades 7-8)	X	
Quiz Bowl (Grades 7-12)	X	X
National Honor Society	X	X
Student Council	X	X
Journalism or School Annual	X	X
StrivTV	X	X
Drill Team/Cheerleading	X	X
Band/Jazz Band (Grades 7-12)	X	X
Chorus/Vocal Music (Grades 7-12)	X	X

Elementary Instructional Programs

CURRICULAR AREA	Exeter - Milligan	Friend
Reading/Language Arts	Reading Mastery K-6; Language Arts – McDougal Litell K-6; Step Up to Writing K – 12; Spelling – SRA/McGraw Hill –Spelling Mastery	Reading & Spelling - Wonders, McGraw Hill; Language Arts & Writing – McGraw Hill; Handwriting without Tears
Math	Saxon Math – Harcourt K-6	Saxon Math - Harcourt
Science	Macmillan/ McGraw Hill Science K-6	Scott Foresman
Social Studies	Pearson Education 6th; Scott Foresman – K-5	Harcourt Horizons
Health	SPARK	Health Smart

OTHER ELEMENTARY PROGRAMS	Exeter - Milligan	Friend
Guidance Services	K-6	K-6
Media	K-6	K-6
Band	Grades 5 & 6	Grades 5 & 6
Art	K-6	K-6
Music	K-6	K-6
Physical Education	K-6	K-6
Keyboarding	K-6th	K-6
Special Education Services	K-6	K-6
INSTRUCTIONAL MODEL	Marzano	Marzano

A Review of Curriculum Delivery Options

Exeter-Milligan and Friend should be highly commended for the number of ways they have expanded their curriculums for high school students. This includes a contract with Randy Rider Company to provide Spanish I and II through distance learning. A second option is students receive dual credit from Peru State College for Advanced Math, Algebra II, and Calculus classes that are taught onsite in Exeter. A third option is Southeast Community College, which sponsors the Southeast Nebraska Career Academy Partnership (SENCAP). Students participating in SENCAP have more than 60 college courses from which to choose. Courses are offered online via Canvas and include Career Pathways in business, education, agriculture, and medical. A fourth option is the sharing of a staff person between Exeter-Milligan and Friend in the areas of ag and science.

The array of class offerings at the junior high and high school level that each school district offers is very beneficial to students as they explore various career fields. Conversely, given the small enrollment numbers at each school district, it creates scheduling issues for classes that are not required to meet graduation requirements. The impact on elective classes is noted in the number of students in each class. An audit of the classes found that enrollments in these classes typically range from zero to nine students. To alleviate the issues with low enrollments, and to provide students with opportunities to align early with a chosen career and/or post-secondary options, the schools might consider the following options:

- Implement a comprehensive career development program which includes, but is not limited to, interest assessments, post-secondary options, and local, regional, and statewide market data.
- Provide intentional career exploration starting in the 7th grade that aligns with academy options and current Career and Technical education programs.
- Utilize the information from the career surveys and exploration classes to determine class offerings at the high school level, which should also increase class enrollments.

- Develop a personal learning plan for every high school student that aligns with the Every Student Succeeds Act (ESSA). Update the plan on an annual basis through grade 11.
- Review current courses offered at the high school level to establish whether they align to business and industry needs. Make determinations as to: "Why are we offering the course?"
- To support student success, analyze employment projections in your region, conduct wage analysis and solicit stakeholders' feedback, including students, parents, staff and higher education institutions.
- Throughout this process have a certified teacher supervise students working in the career fields including proctoring on-line classes. Exeter-Milligan's model includes supporting students with guidance from the high school counselor.

Curriculum Delivery

Exeter-Milligan and Friend have four curriculum delivery options, including the traditional option of classes taught in-house, online classes from Southeast Community College, dual-credit classes taught in-house from Peru State College, and the two schools share an instructor for ag and science classes. While the variety and number of classes offered is impressive, an issue identified in our audit is that both schools struggle with small class sizes in elective classes. The results of research show that small class size, especially at the elementary level, increases student achievement. The following are some of the benefits of fewer students in a classroom.

- Students receive more individualized attention and interact more with the teacher.
- Teachers have more flexibility to use different instructional approaches.
- Fewer students are less distracting to each other than a large group of children.
- Teachers have more time to teach because there are fewer discipline problems.
- Students are more likely to participate in class and become more involved.
- Teachers have more time to cover additional material and use more supplementary texts and enrichment activities.

Chen, G. (2017) Smaller Class Sizes: Pros and Cons. *Public School Review*. Retrieved from https://www.publicschoolreview.com/blog/smaller-class-sizes

Both schools should be commended on the number of classes offered at the junior high and high school levels. In the case of Exeter-Milligan, having two sites does impact the curriculum options for the district. Travel between buildings requires school faculty to spend a class period each day of travel time between Exeter and Milligan, resulting in the loss of teaching time. Over the course of a year, the travel time that is used by staff traveling between communities is equivalent to a full-time teacher. How facilities are used and the curriculum delivery options can have an impact on class size K-12. Low enrollment numbers are more beneficial in the lower grades and have a positive impact on student achievement. On the other hand, at the junior high and high school level, classes should have a minimum enrollment number of between 5 to 10 students, depending on the course. Negative issues related to small class sizes for students in grades 7-12 include:

- Attendance Issues – If there are 5-10 students in a class, two missing students represent a much larger percentage of the class population, making it more difficult for the teacher to implement a planned lesson.
- Lack of Diversity – A smaller class is less likely to represent a diverse section of society.
- Overly Rapid Work Completion – In larger classes, students are commonly slowed in their work efforts by peers who need additional guidance. This slowing gives the speedy students the opportunity to more fully explore the topics covered in the lesson, instead of racing through the lesson.
- Fewer Activity Options – Activities such as small group projects are much harder to implement because there are fewer students to divide into groups, limiting student options. Other options that include large-scale games are impossible to implement because of the number of students.
- Increased Student Anxiety – Some students enjoy the anonymity associated with being a member of a large class. For pupils like this, small classes are less desirable because they don't have the same opportunity to blend in with the class.

Schreiner, E. (2017) Disadvantages of Teaching a Small Class. *Classroom.* Retrieved from https://classroom.synonym.com/disadvantages-teaching-small-class-7324788.html

As a way of addressing small class size, especially relative to school electives, Exeter-Milligan and Friend might consider having students in grades 7-10 take an interest inventory assessment. In addition, each school should consider providing career exploration activities at the junior high level that align with Career and Technical education programs. The results of these assessments can be used to determine the various electives each school will offer to high school students. Each school should also consider developing annual personal learning plans for every student that align with results from their personal inventory assessments. The counselors from each of the schools might work together to develop this process. They should also consider if the courses align to business and industry needs, in addition to employment projections in the region.

Curriculum Delivery Opportunities

Friend and Exeter-Milligan have numerous commonalities relative to their current educational model. Both schools use the Marzano instruction model and have expressed interest in or, in the case of Exeter-Milligan, are moving forward in becoming a High Reliability School (HRS). The two schools have a common calendar and common schedule with early outs on Friday — 2:20 p.m. for Exeter-Milligan and 2 p.m. for Friend. The proximity between the two communities would allow staff to collaborate and share information during the HRS process. Both schools work with ESU 6 on professional development activities. It was also evident when visiting with administrators and teachers from each of the schools that they are continually striving to improve student achievement and that it is a priority in both districts. As a result of the work the schools currently have in place, the following opportunities would support both schools working on moving forward to become High Reliability Schools. Based on the Marzano instructional model, the five steps in creating a High Reliability School include:

1) Safe and collaborative culture
2) Effective teaching in every classroom

3) Guaranteed and viable curriculum
4) Standards-referenced reporting
5) Competency-based education

The overall process for becoming a High Reliability School (HRS) will take 5-7 years. The first three areas are the most critical in the process. Since both schools have 2 p.m. or 2:20 p.m. dismissals on Friday, they might consider using that time for Professional Learning Communities (PLC) time. PLC teams should spend 90 percent of their meeting time discussing and working on curriculum, instruction, and assessment.

Opportunities and Considerations

The following are opportunities and considerations for the collaboration of the two districts.

- Organize teachers between the two schools by grade level or subject matter, i.e.: kindergarten teachers working together, first grade, second grade, etc. At the secondary level, this would mean English teachers, math teachers, etc. During this collaborative time, have at least one person from each school involved in the process or a total of at least two teachers.
- Use Zoom meetings or distance learning to connect as an option to face-to-face meetings. Conducting all professional development via video, thus eliminating the need for teachers to travel.
- One of the important areas may be to establish priority standards at each grade level and for core classes. This would address/solve any gaps in the curriculum. For example, the Nebraska Department of Education has a draft of new social studies standards and the 7-12 course sequence available to schools. Teachers from each of the high schools could work together to determine the 15-25 priority standards for each of the social studies classes.
- A second illustration would be to work on priority standards at the elementary level. For example, the first-grade teachers would work together to develop priority standards in the common or core areas. This could be followed up with developing common assessments or proficiency scale for each priority standard.

- Another advantage of collaboration would be to develop curriculum maps, assessments, and pacing guides that can be shared by both school districts.
- Another consideration would be to consider the instructional design at each school. First, it could be determined what instructional strategies from the Marzano framework are being used at each school. Then it can be established whether the schools want to expand the strategies or possibly create and share a video of the various strategies that each school utilizes and share access between buildings. Teachers could volunteer to video themselves using a specific instructional strategy. This video could also be used as part of the training for new staff on the instructional model.

The rationale for using this process:

The primary purpose for considering this model is to reduce the workload for both teachers and administrators. Friend and Exeter-Milligan have one teacher per grade level at the elementary and, at the high school level, have only one, or possibly two, teachers per curricular area. Asking one elementary teacher to identify 15-25 priority standards per curricular area creates a very heavy workload. This also limits the support and input that would be provided by working with more teachers at each grade level. By having multiple schools working on this project, the workload is shared and another professional supports the work listed. The same argument for working together can be made for the high schools given the number of staff and classes offered in math, social studies, language arts and science. Again, having staff from at least two schools working on the High Reliability School process should reduce the workload and make the process much more appealing and manageable for both teachers and administrators. Depending on the relationships with the partner schools, one or two of them might be considered for involvement in this process as well. The key to success is the commitment by the board and administration to the process and the working relationships between the various school districts.

Career and Technical Education (CTE) Course Audit

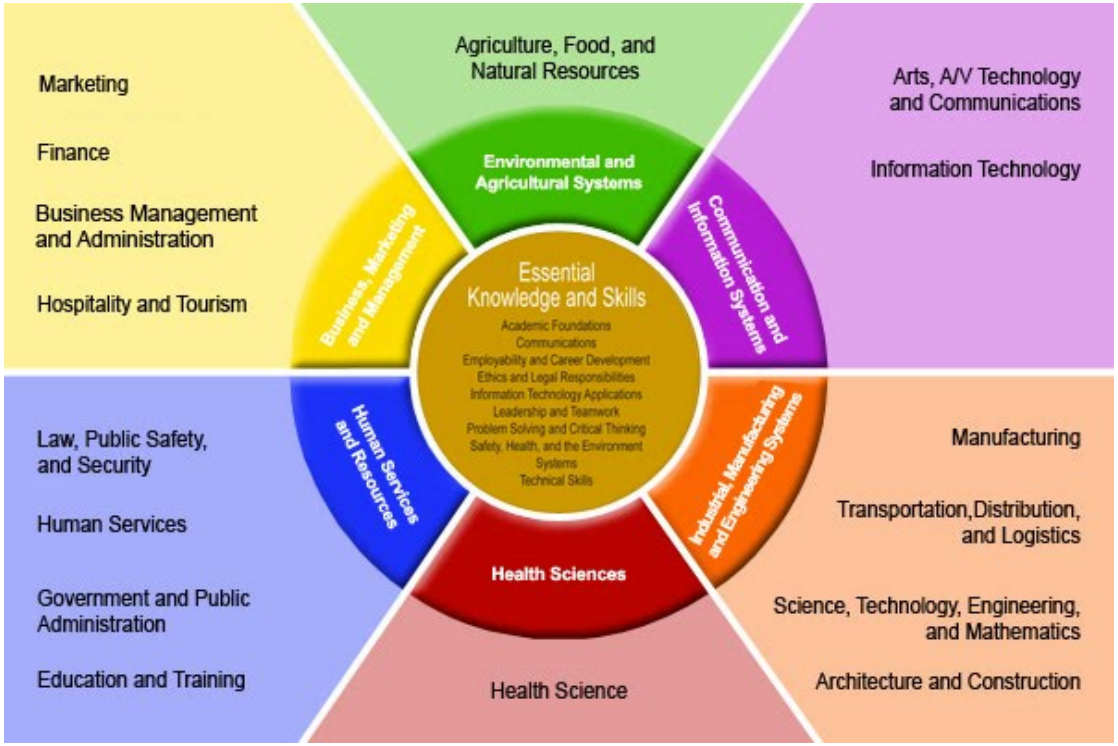
Introduction: Nebraska Career Academy Programs

In 2012, the Nebraska Unicameral passed legislation requiring the Nebraska Department of Education to establish quality standards and operational guidelines for career academy programs in Nebraska secondary schools. The intent is to ensure quality career academy programs across the state and to establish an evaluative process to measure the effectiveness of career academies.

These regulations define a career academy program as: *A sequence of credit-bearing academic and career technical courses which reflect a Career Cluster selected in response to local, regional or state employment needs and demand for expertise.* The chart below represents the Career Fields. Within each Career Field can be found one or more Career Clusters. Career Clusters are further broken into a multitude of Career Pathways. A **Career Pathway** is a series of structured and connected education programs and support services that enable students, often while they are working, to advance over time to better jobs and higher levels of education and training (Career Ladders Project, 2013).

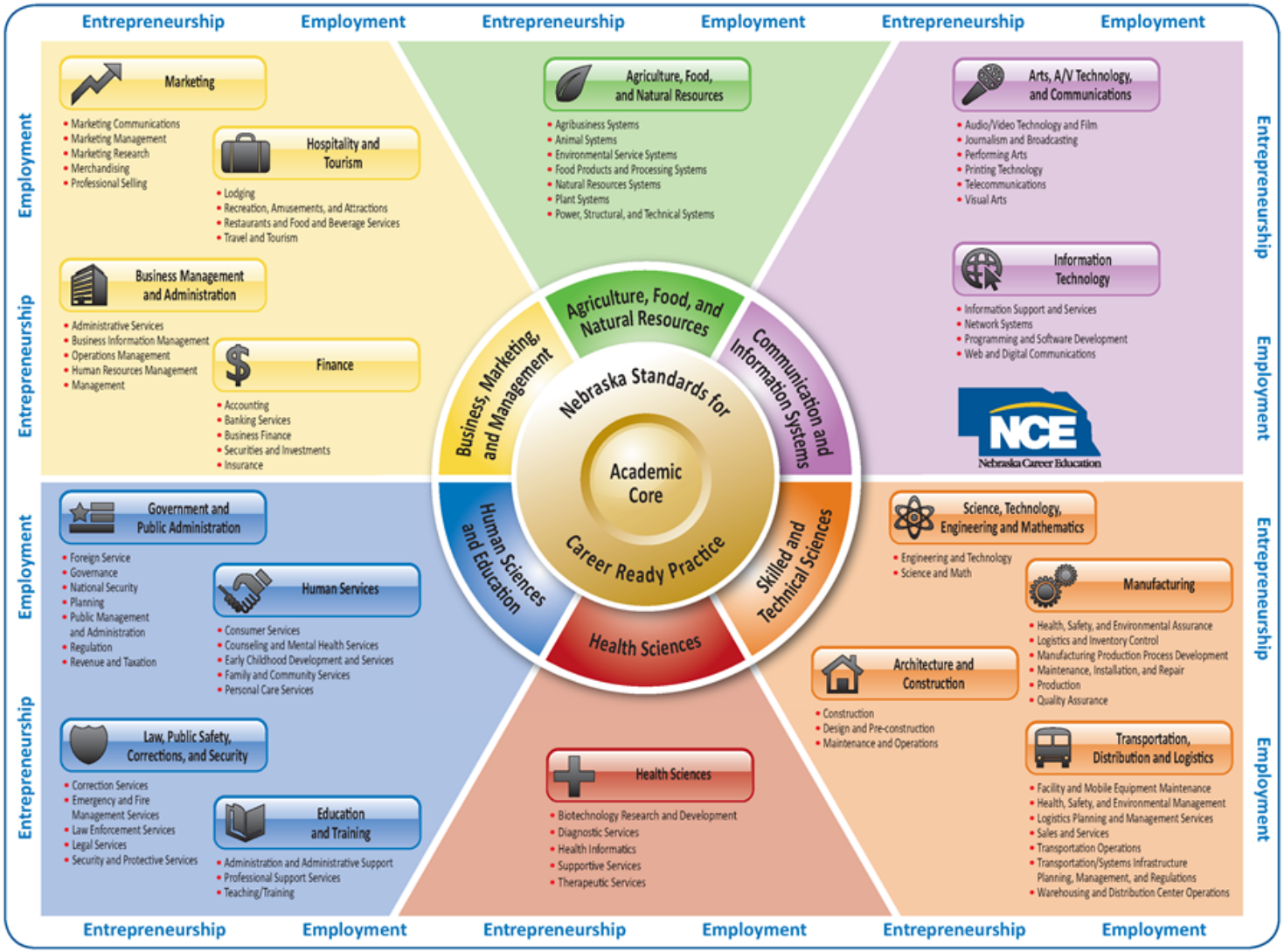
***For the sake of this study, all of the CTE courses listed in the course offerings were utilized (not just courses with students in the seats), based on the course codes provided by each school.*

Career Fields



The Nebraska Department of Education has identified six of the 16 national career clusters as priorities for Nebraska. Those clusters are: Agriculture, Foods and Natural Resources; Business, Marketing and Management; Communications and Information Systems; Health Sciences; Human Sciences and Education; and Skilled and Technical Sciences. Within each one of the clusters are a number of approved programs of study (POS). The POS includes a pathway of courses that lead to post-secondary education, certification, internship, apprenticeship, and/or careers that align and are recognized by the Department of Labor and are shown as a business/industry need in Nebraska.

Career Clusters



Adapted from NASDCTEc/NCTEF Career Clusters: Pathways to College and Career Readiness. Developed by the Nebraska Department of Education 2012.

There are many factors to take into consideration when determining programs of study (POS):

- Courses must be coded with the course code listed in the pathway.
    - The course must address at least 90 percent of the approved standards for that course.

- Teacher must be properly endorsed in that area.
    - (Refer to: Course Codes and Clearing Endorsements link).

- Courses may be semester or yearlong courses.
    - (Refer to: 2019-20 Programs of Study link).

- A school can only be recognized as offering an approved POS by the Nebraska Department of Education if there are students in the seats of each of the courses at some point in the same calendar year.

Why does having a POS matter?

- POS is more comprehensive leading to a technical skill.

- Provides students with opportunities to align early with a chosen career and/or postsecondary options.

- If considering a Career Academy model, having an approved POS is a must.

- Currently, the Nebraska Department of Education does not limit Carl D. Perkins money; however, after the reauthorization of Perkins Law, it is quite likely that no Perkins monies will be able to be spent on any program outside an approved POS.

Curriculum work to align courses with POS:

- Look at current courses offered:

    - Are they coded correctly?

    - Does the course align with state approved courses?

        - Look at standards.
        - Can the course be adjusted to reflect 90 percent of the standards to become approved?

    - Why are we offering the course?
        - Does it align with a POS?
        - Is it specifically due to staffing?
        - Does it align with business/industry needs?
        - Does it lead to a technical skill?

Career Academy Considerations as per Rule 47

- Each Academy must have a Career Technical Student Organization associated with it. (i.e.: Agriculture and Natural Resources Academy: FFA; Health Services: HOSA (possibly SkillsUSA); Skilled and Technical Sciences: SkillsUSA; Education & Training: Educators Rising; Business & Marketing: FBLA)

- There must be a comprehensive career development program which includes but is not limited to: interest assessments, post-secondary options, and local, regional, and statewide market data.
    - Recommendation: Provide intentional career exploration in the 7-8 grade that aligns with academy options and other CTE programs.
    - Incorporate career development K-12
    - Develop Individual learning plans (aligns with ESSA)

- Research industry certifications, work-study, internships, work-based learning and dual credit options that align with POS.

- Engaging an Advisory committee to help advise, assist and advocate for the advancement of CTE that includes business/industry in each of the specific academies.

** For more comprehensive look at Rule 47 and the Career Academy checklist

Friend & Exeter-Milligan Career and Technical Education (CTE) Course Audit

The following is a list of the programs of study for Friend approved by the Nebraska Department of Education from 2018-19 based on courses in a sequence, course coding and students in the seats. It does not appear, based on course coding that Exeter-Milligan had any NDE approved POS.

2018-19 Programs of Study by School FRIEND HIGH SCHOOL

- Agriculture, Food and Natural Resources Career Field
  - Agriculture, Food and Natural Resource Cluster
    - Animal Systems
- Skilled and Technical Sciences Career Field
  - Skilled and Technical Science Cluster
    - Manufacturing, Pathway: Welding

Every year, NDE updates the POS listing. This update is in response to updating courses, changing of course standards and requirements, and proper POS alignment with business and industry needs. The POS crosswalk shown below utilizes the 2019-20 NDE POS, current CTE school course listing and courses available through SENCAP. You will also notice that, based on the course listing collected for this audit, additional possible programs of study are identified. In preparation for this report, each school was asked to provide the course codes that are submitted to the NDE. There are places where the school code does not align with a course code within the NDE program of study. In these cases, we took the liberty to align the course and offer suggestions for curriculum alignment and recoding that would increase opportunities for POS completion. (Schools are NOT required to align the local course name with the state course name; however, when submitting courses for POS approval, the course code must match, i.e. Local Course: 100100 - Introduction to Industrial Arts; State Course: 100100 Introduction to Skilled

and Technical Sciences). There are also some additional courses offered that are not listed in the table, as we were unclear about current curriculum and where they would align with the POS.

2019-20 Anticipated Programs of Study by School FRIEND HIGH SCHOOL

- **Agriculture, Food, and Natural Resources Career Field:**
  - Agriculture, Food, and Natural Resources Cluster:
    - Animal Systems
    - Animal Systems Plus
    - Plant Systems
    - Plant Systems Plus Pathways

- **Business, Marketing and Management Career Field:**
  - Hospitality & Tourism Cluster:
    - Culinary Arts Pathway

- **Skilled and Technical Sciences Career Field**:
  - Manufacturing Cluster:
    - Welding Pathway

ADDITIONAL Programs of Study for Friend with course coding and curriculum alignment suggestions:

- **Agriculture, Food, and Natural Resources Career Field:**
  - Agriculture, Food, and Natural Resources Cluster:
    - Environmental and Natural Resources

- **Business, Marketing and Management Career Field:**
  - Business Administration Cluster
    - Business Technology Applications

- **Skilled and Technical Sciences Career Field**:
    - Energy and Engineering Cluster
        - Engineering

2019-20 Anticipated Programs of Study by School EXETER-MILLIGAN HIGH SCHOOL

- **Business, Marketing and Management Career Field:**
    - Business Administration Cluster
        - Entrepreneurship
    - Finance Cluster
        - Finance

- **Skilled and Technical Sciences Career Field**:
    - Architecture and Construction Cluster
        - Architectural Design
        - Construction

ADDITIONAL Programs of Study for Exeter with course coding and curriculum alignment suggestions:

- **Business, Marketing and Management Career Field:**
    - Business Administration Cluster
        - Accounting

- **Human Sciences and Education Field:**
    - **Human Services Cluster**
        - Child, Youth, and Family Studies
        - Design

COMBINED Programs of Study. (Areas that could be expanded if resources were shared, ie: current educators within the curricular areas where there is overlap.)

- **Communication and Information Systems Career Field**
    - Information Technology Cluster
        - Business Technology
        - Data Science

- **Human Sciences and Education Field:**
    - Human Services Cluster
        - Food Science

- **Skilled and Technical Sciences Career Field**:
    - Manufacturing Cluster
        - Manufacturing

SUGGESTIONS:

ADDITIONAL COMBINED Programs of Study (with suggested course additions — utilizing resources that are duplicated between schools)

- *Course suggestions listed below can be semester courses and/or offered on alternating years.*

- **Agriculture, Food, and Natural Resources Career Field:**
    - Agriculture, Food, and Natural Resources Cluster: *Add Ag Sales OR Ag Econ OR Ag Management & Entrepreneurship*
        - Agribusiness Systems
        - Agribusiness Systems Plus

- **Business, Marketing and Management Career Field:**
    - Business Administration Cluster: *Add Management & Leadership and Business Communications*
        - Management
        - Business Technology
    - Marketing Cluster: *Add Marketing Management*

- **Health Sciences Field:**
    - Health Sciences Cluster
        - Therapeutic Certificated Services: *Add Health Sciences*
            - *Could lead to CNA, EMT, Phlebotomy certification*

- **Human Sciences and Education Field:**
    - Education and Training Cluster: *Add Field Experiences in Education & Training*
        - Child, Youth and Family Studies
    - Human Services Cluster:
        - Early Childhood Education & Services: *Add Early Childhood Practicum*
        - Counseling & Mental Health: *Add Careers in Mental Health OR Families in Crisis*

Cluster Suggestions/Recommendations for Career Academies:

Business Marketing and Management

- Curriculum work to align courses with POS.
- Microsoft Office certification
- What is the intended outcome?
    - Work closely with business and industry to assist driving decisions.
    - What kinds of internships, work study, etc. can be created or enhanced?
- Participation in FBLA and/or DECA

Communication and Information System

- Curriculum work to align courses with POS.
- Partnering with business/industry for teaching assistance.
- What is the intended outcome?
    - Work closely with business and industry to assist driving decisions.
    - What kinds of internships, work study, etc. can be created or enhanced?
- Partner with SENCAP for options
    - Professional development for teachers to become certified?

Human Sciences and Education

Human Services

- Curriculum work to align courses with POS.
- Identify stackable credentials and certifications that are business and industry recognized (these provide natural internships and work study options)
    - First Aid/CPR
    - CNA
    - Phlebotomy
    - EMT
- What is the intended outcome?
    - Work closely with business and industry to assist driving decisions.
    - What kinds of internships, work study, etc. can be created or enhanced?
    - Partner with hospital, nursing homes, etc.
- Include anatomy and physiology as core integration.

Education and Training:

- Curriculum work to align courses with POS.
- Partner with SENCAP for options in Early Childhood Education.
- Increase rigor for field experience (ex: not just a TA course) incorporate into the PK program/daycare at the school.
- Investigate endorsement options which are applicable for this POS.
- Offer Psychology and/or Ed. Psychology as core integration.
- Partnership with Health and Human Services to expand opportunities

Skilled and Technical Sciences

- Curriculum work to align courses with POS.
- Geometry & Construction and/or Technical Writing for core integration.
- What is the intended outcome?
    - Work closely with business and industry to assist driving decisions.
    - What kinds of internships, work study, etc. can be created or enhanced?
- What industry recognized certifications are available?

    - OSHA 10
    - OSHA 30
    - AWS
- Partner with SENCAP for options
    - Professional development for teachers to become AWS certified?

Integrated Programs of Study

The tables below detail the courses required in specific Programs of Study (highlighted in yellow), courses offered by both schools (Friend highlighted in gold, Exeter-Milligan in green, SENCAP in blue), and suggestions are highlighted in purple.

Agriculture, Food and Natural Resources Career Field
Agriculture, Food and Natural Resources Cluster

Sequence of CTE Courses	Introduction Course	Intermediate Course	Capstone Course
Agribusiness Systems	011000 Intro to Agriculture, Food and Natural Resources Friend	011009 Agribusiness Friend (Other Years)	**Suggestions:** 011011 Ag Sales & Communications OR 011010 Ag Econ or 012005 Ag Management and Entrepreneurship
Agribusiness Systems Plus	011000 Intro to Agriculture, Food and Natural Resources Friend	011009 Agribusiness Friend and 017000 Agricultural Leadership and Career Readiness Friend (Other Years)	**Suggestions:** 011011 Ag Sales & Communications OR 011010 Ag Econ or 012005 Ag Management and Entrepreneurship
Animal Systems	011000 Intro to Agriculture, Food and Natural Resources Friend	011004 Animal Science OR 018062 CASE Animal Science Friend	011015 Vet Science OR 011005 Large Animal Management OR 011006 Small Animal Management 018063 CASE Biotechnology OR 012004 Agriculture Biotechnology Friend

Animal Systems Plus	011000 Intro to Agriculture, Food and Natural Resources Friend	011009 Agribusiness Friend Other Years) and 017000 Agricultural Leadership and Career Readiness Friend (Other Years)	011015 Vet Science OR 011005 Large Animal Management OR 011006 Small Animal Management OR 018063 CASE Biotechnology OR 012004 Agriculture Biotechnology Friend
Plant Systems	011000 Intro to Agriculture, Food and Natural Resources Friend	011007 Plant Science Friend	018063 CASE Biotechnology OR 012004 Agriculture Biotechnology OR 012001 Nursery and Landscape Friend
Plant Systems Plus	011000 Intro to Agriculture, Food and Natural Resources Friend	011007 Plant Science Friend AND 017000 Agricultural Leadership and Career Readiness Friend (Other Years)	018063 CASE Biotechnology OR 012004 Agriculture Biotechnology OR 012001 Nursery and Landscape Friend
Environmental and Natural Resources	011000 Intro to Agriculture, Food and Natural Resources Friend	** Already teaching Environmental & Natural Resources (other years) — change code 01300 for Semester 1 Friend	** Already teaching Environmental & Natural Resources (other years) — change code 013002 for Semester 2

Business, Marketing, and Management Career Field
Business Administration Cluster

Sequence of CTE Courses	Introduction Course	Intermediate Course	Capstone Course
Accounting	034200 College Introduction to Business, Marketing, & Management SENCAP OR 033000 Personal Finance Friend	030300 Accounting I SENCAP Exeter-Milligan currently teaches an Accounting 1 course: Align curriculum and recode to reflect Accounting 1)	Suggestions: 030502 Accounting 2 Exeter-Milligan currently teaches an Accounting 2 course: Align curriculum and recode to reflect Accounting 2)
Entrepreneurship	034200 College Introduction to Business, Marketing, & Management SENCAP	031800 Economics Exeter-Milligan or 030501 Accounting 1 Exeter-Milligan	032370 Intro to Entrepreneurship SENCAP
Management	034200 College Introduction to Business, Marketing, & Management SENCAP	032370 Intro to Entrepreneurship SENCAP 030900 Business Law Exeter-Milligan	032802 Management & Leadership
Business Technology	270501 IT Applications 1 Exeter-Milligan	270502 IT Application II Friend	030600 Business Communication
Business Technology Applications	034200 College Introduction to Business, Marketing, & Management SENCAP	270501 IT Applications 1 Create IT Application 1 for Semester 1 course and IT Application 2 for Semester 2	270502 IT Application II Friend

Business, Marketing, and Management Career Field
Finance Cluster

Sequence of CTE Courses	Introduction Course	Intermediate Course	Capstone Course
Finance	034200 College Introduction to Business, Marketing, & Management SENCAP 033000 Personal Finance Friend	030300 Accounting I SENCAP Exeter-Milligan	031800 Economics Exeter-Milligan OR 111700 Statistics/Probability Exeter-Milligan

Business, Marketing, and Management Career Field
Hospitality and Tourism Cluster

Sequence of CTE Courses	Introduction Course	Intermediate Course	Capstone Course
Culinary Arts	090107 Fundamentals of Food and Nutrition Friend Exeter-Milligan currently teaches a Human Food, Nutrition & Wellness 1 090410: Align curriculum and recode	370021 Culinary Skills I Friend	032370 Intro to Entrepreneurship SENCAP

Business, Marketing, and Management Career Field
Marketing Cluster

Sequence of CTE Courses	Introduction Course	Intermediate Course	Capstone Course
Marketing Entrepreneurship	038100 College Principles of Marketing SENCAP	Suggestions: Add Marketing Management	032370 Intro to Entrepreneurship SENCAP

Communication and Information Systems Career Field
Information Technology Cluster

Sequence of CTE Courses	Introduction Course	Intermediate Course	Capstone Course
Business Technology	270501 IT Applications 1 Create IT Application 1 for Semester course	270502 IT Application II Friend	Suggestions 270611 Digital Design -OR- 270604 Foundations of Web Design Exeter-Milligan currently offers Computer Applications: Align curriculum and recode 270604
Data Science	270502 IT Application II Friend	Suggestions 270611 Digital Design -OR- 270604 Foundations of Web Design Exeter-Milligan currently offers Computer Applications: Align curriculum and recode 270604	111700 Statistics/Probability Exeter-Milligan

Health Sciences Career Field
Health Sciences Cluster

Sequence of CTE Courses	Introduction Course	Intermediate Course	Capstone Course
Therapeutic Certificated Services	**Suggestion** 077300 Health Sciences 1 -	077600 Medical Terminology SENCAP Friend	**Suggestion:** 077400 Certified Nursing Assistant OR 077402 EMT

Human Sciences and Education Career Field
Education and Training Cluster

Sequence of CTE Courses	Introduction Course	Intermediate Course	Capstone Course
Child, Youth, and Family Studies	090123 Human Growth and Development SENCAP	**Suggestion:** 35002 Best Practices in Education Friend currently offers Education and Training, Other through SENCAP — check syllabus and maybe recode)	350010 Field Experience in Education and Training

Human Sciences and Education Career Field
Human Services Cluster

Sequence of CTE Courses	Introduction Course	Intermediate Course	Capstone Course
Child, Youth, and Family Studies	090123 Human Growth and Development SENCAP OR Introduction to Human Science/FACS Friend Exeter-Milligan currently teaches 9th Grade Exploratory FCS: Align curriculum and recode 090101	Exeter-Milligan currently teaches Child Development: Align curriculum and recode 090119	090104 Life and Career Readiness Friend Exeter-Milligan OR 09116 Interpersonal Relationships SENCAP Exeter-Milligan currently teaches Individualized FCS: Align curriculum and recode 320711 — Create a capstone project
Early Childhood Education and Services	Exeter-Milligan currently teaches Child Development: Align curriculum and recode 090119	090121 Early Childhood Education and Services SENCAP	**Suggestions:** 090122 Early Childhood Practicum Provide work release for opportunity for Early Childhood Education certification — may also align with business/industry needs

Nutrition and Wellness	090107 Fundamentals of Food and Nutrition Friend Exeter-Milligan currently teaches a Human Food, Nutrition & Wellness 1 090410: Align curriculum and recode	090124 Nutrition SENCAP	090125 Dietetics Duplicate courses between schools, align curriculum and recode course to fill this POS
Food Science	090107 Fundamentals of Food and Nutrition Friend	**Suggestions** 090113 Food Science Exeter-Milligan currently teaches a Human Food, Nutrition & Wellness 1 090410: Align curriculum and recode	032370 Entrepreneurship SENCAP
Design	Exeter-Milligan currently teaches a Clothing and Textile course: Align curriculum and recode 090126 for semester 1 and 090130 for Semester 2	090103 Textile Construction Exeter-Milligan	032370 Entrepreneurship SENCAP
Counseling & Mental Health	Introduction to Human Science/FACS Friend	**Suggestions** 090128 Careers in Mental Health OR 090127 Families in Crisis	151300 Sociology Exeter-Milligan OR 151200 Psychology SENCAP Exeter-Milligan

Skilled and Technical Sciences Career Field
Architecture and Construction Cluster

Sequence of CTE Courses	Introduction Course	Intermediate Course	Capstone Course
Architectural Design	100100 Introduction to Skilled and Technical Sciences Friend Exeter-Milligan	100140 Architectural Design 1 Friend Exeter-Milligan	**Suggestions:** 100141 Architectural Design 2 Friend
Construction	100100 Introduction to Skilled and Technical Sciences Friend Exeter-Milligan	100110 Construction Trades 1 Friend Exeter-Milligan	100120 Construction Trades 2 Exeter-Milligan

Skilled and Technical Sciences Career Field
Manufacturing Cluster

Sequence of CTE Courses	Introduction Course	Intermediate Course	Capstone Course
Manufacturing	100100 Introduction to Skilled and Technical Sciences Friend	101920 Manufacturing – Woods Exeter-Milligan 101400 Manufacturing Process Metals Exeter-Milligan	101921 Manufacturing Production WOODS Friend Exeter-Milligan OR 101401 Manufacturing Production Metals Exeter-Milligan
Welding	100100 Introduction to Skilled and Technical Sciences Friend Exeter-Milligan OR 101930 Welding Friend Exeter-Milligan	101930 Welding Friend Exeter-Milligan OR 101940 Welding Friend	101940 Welding 2 Friend 101941 Welding 3 Friend OR 016005 Metals and Fabrication Friend

Sequence of CTE Courses	Introduction Course	Intermediate Course	Capstone Course
Engineering	100100 Introduction to Skilled and Technical Sciences Friend	**Suggestions:** 103192 Engineering & Project Management Friend already teaches 2 semesters of 103193: Align curriculum and could be coded 103192 & 103193	103193 Systems Engineering & Project Management Friend

Staffing

Introduction

Upon completing an analysis of the curriculum, the next step is to review the necessary staffing to support the curricula. For this study, current staffing levels in Exeter-Milligan, Friend, and the cohort school districts were analyzed.

The staffing process is an opportunity to identify the teachers and support personnel to help ensure student academic achievement. Consideration is given not only to the number of staff members, but also the teaching area for the staff member. Data for this process comes from the Nebraska Department of Education (NDE) personnel reports as illustrated in an NDE staff directory search.

Comparison to Existing Staff

Currently, Exeter-Milligan is operating on two building sites. The Friend district operates at one building site. The number of school sites for each level will increase the amount of necessary staffing. Operating schools in separate communities will increase the need for staffing. This cost will depend on the number of staff assigned to work at both building sites, the travel distance between the buildings, as well as the number of duplicative school support services — such as guidance, media, administration, and school lunch. These personnel costs do not include the additional necessary expenses for building operations and for capital improvements.

Exeter-Milligan Staffing

School districts in Nebraska must annually report the certificated staff employed in their school districts along with the full-time equivalency (FTE) and the staff member's teaching area. The following chart represents the FTE staffing level for each position in the Exeter-Milligan school district. It also includes the average, median, minimum, and maximum staffing within the Exeter-Milligan cohort of schools. The self-contained category is representative of elementary grade level teachers.

Exeter-Milligan and Cohort Group Staffing Levels

Position	Exeter-Milligan	Cohort Average	Cohort Median	Cohort Range Min	Cohort Range Max
Elementary					
Early Childhood	1.00	1.69	1.69	1.00	2.75
Self-Contained	7.00	6.70	6.79	5.00	8.08
Special Ed	1.16	1.47	1.20	0.93	2.58
Health PE	1.12	0.46	0.43	0.12	0.88
Title I	0.00	0.82	1.00	0.26	1.00
Art	0.50	0.45	0.50	0.21	0.80
Music	0.50	0.58	0.57	0.38	0.75
Counselor	0.00	0.38	0.41	0.10	0.50
Media/Library	0.50	0.36	0.38	0.09	0.50
Other	0.00	0.93	0.46	0.10	3.57
Total	**11.78**	**12.06**	**11.96**	**9.88**	**14.68**
Secondary					
English/L Arts	2.00	1.37	1.20	1.00	2.00
Math	1.88	1.66	1.76	1.00	2.00
Science	1.75	1.31	1.15	1.00	2.00
Social Science	2.00	1.29	1.00	0.92	2.22
Foreign Lang	0.63	0.62	0.62	0.15	1.00
Health PE	0.88	0.74	0.62	0.40	1.23
Business	0.00	0.97	1.00	0.25	1.62
Agriculture	0.50	1.00	1.00	1.00	1.00
Industrial Tech	1.00	0.85	0.96	0.45	1.00
Hum Svc/FCS	1.00	0.64	0.64	0.37	1.00
Special Ed	2.64	0.95	0.88	0.40	1.50
Art	0.50	0.66	0.58	0.50	1.20
Music	0.50	0.55	0.50	0.25	1.25
Counselor	1.00	0.57	0.50	0.45	1.00
Media/Library	0.50	0.42	0.42	0.24	0.75
Other	0.00	0.39	0.26	0.10	0.90
Total	**16.78**	**11.82**	**11.82**	**9.00**	**16.20**
District-wide					
Other	0.24	0.49	0.45	0.10	1.00
Sped-Other	0.20	0.37	0.40	0.02	0.67
Admin	2.00	2.34	2.10	2.00	3.66
Total	**2.44**	**2.80**	**2.80**	**2.10**	**3.66**
Total Certified	**31.00**	**26.69**	**26.69**	**23.56**	**30.67**

The table for Exeter-Milligan and its cohorts breaks the staffing between elementary, secondary, and district-wide. Since school districts have different grade levels during the middle-grade

years between 5th grade and 8th grade, some variation will occur in the assignment of staff to school levels.

The first column represented the teaching position. The second column in the chart is the Exeter-Milligan staffing levels. The remaining columns represent the cohort group for the Exeter-Milligan school district, as defined in the first chapter of this report.

In this staffing chart, the Exeter-Milligan staffing level is larger than those in its cohort grouping. The differential is mainly due to the staffing at the secondary level. Exeter-Milligan employs more than one staff member in each of the core academic areas of English/Language Arts, Mathematics, Science, and Social Science. The median and average of the full-time equivalencies for the cohort group are less than Exeter-Milligan in each of these academic subjects.

Friend Staffing

The next chart represents the most recently reported staffing level for each position in the Friend school district. Again, the self-contained category is representative of elementary grade level teachers. The table for Friend and its cohorts also breaks the staffing between elementary, secondary, and district-wide. The same error may occur in the level classification because school districts have different grade levels during the middle-grade years. The first column represents the position, and the second column in the chart is the Friend staffing levels. The remaining columns represent the cohort group for the Friend school district, as defined in the first chapter of this report.

You will see in this staffing chart that Friend staffing level is almost identical to the average and median FTE staffing of its cohort grouping. One significant difference in staffing between Friend and its cohort schools is the absence of staffing for a business teacher.

Friend and Cohort Group Staffing Levels

Position	Friend	Cohort Average	Cohort Median	Cohort Range Min	Cohort Range Max
Elementary					
Early Childhood	0.80	0.95	1.00	0.50	1.00
Self-Contained	7.00	7.09	7.00	6.18	8.00
Special Ed	2.77	2.08	1.88	1.37	4.54
Health PE	0.37	0.40	0.50	0.20	0.50
Title I	1.00	0.84	1.00	0.00	1.09
Art	0.37	0.26	0.25	0.20	0.33
Music	0.50	0.54	0.50	0.14	1.25
Counselor	0.50	0.40	0.50	0.10	0.70
Media/Library	0.25	0.37	0.38	0.12	0.75
Other		0.65	0.59	0.13	1.12
Total	13.56	12.93	12.46	11.13	16.79
Secondary					
English/L Arts	2.00	1.70	1.94	0.75	2.37
Math	1.37	1.84	2.00	1.00	2.29
Science	1.13	1.39	1.13	1.00	2.00
Social Science	1.00	1.36	1.00	1.00	2.22
Foreign Lang	0.00	0.75	1.00	0.10	1.11
Health PE	0.63	0.64	0.50	0.40	1.23
Business	0.00	0.91	1.00	0.12	1.50
Agriculture	0.50	0.89	1.00	0.50	1.00
Industrial Tech	1.00	0.72	1.00	0.00	1.00
Hum Svc/FCS	1.00	1.00	1.00	1.00	1.00
Special Ed	2.13	1.48	1.26	1.00	2.87
Art	0.63	0.74	0.75	0.67	0.80
Music	0.50	0.66	0.60	0.28	1.25
Counselor	0.50	0.63	0.50	0.40	1.00
Media/Library	0.37	0.32	0.28	0.00	0.50
Other	0.00	0.85	0.50	0.00	2.80
Total	12.76	14.15	14.40	10.64	16.25
District-wide					
Other	1.00	0.41	0.20	0.10	1.10
Sped-Other	0.00	0.40	0.40	0.12	0.67
Admin	2.12	2.28	2.00	1.87	4.16
Total	3.12	2.52	2.35	1.87	4.16
Total Certified	29.44	29.60	29.54	24.38	34.63

The last staffing chart represents the most recently reported FTE staffing level for each position in the Exeter-Milligan and Friend school districts combined. Again, the self-contained category is representative of elementary classroom teachers. This table also breaks the staffing between elementary, secondary, and district-wide. The same error may occur in the assignment of staff to the elementary and secondary classification levels. The first column represents the position, and the second column in the chart is the combined staffing levels for Exeter-Milligan and Friend. The remaining columns represent the cohort group for the combined school districts, as defined in the first chapter of this report.

In this staffing chart, the combined staffing level is six to eight staff members greater than the average and median staffing of its cohort grouping. However, it is not higher than the maximum staffing level in cohort schools. The maximum staffing is for Nebraska Unified #1. Nebraska Unified #1 is an outlier for staffing as they currently operate three elementary and three secondary schools. Nebraska Unified #1 was formed through a unification of Clearwater, Orchard, and Verdigre. However, no staff reductions were realized in the formation of this unified district as all three communities continued to operate elementary and high schools. To achieve any savings in staff, school districts must be willing to combine schools or at the very least combine classes. Nebraska Unified School District #1 will be dissolving as Clearwater and Orchard will join with Ewing to form the Summerland school district in northeast Nebraska, and a new PK-12 school building will be built between the communities.

It should be noted on this staffing report that any staff savings for a combined Exeter-Milligan and Friend school system would primarily be at the secondary level. The combined elementary grade enrollment for Exeter-Milligan and Friend will run between 25-33 students. These student grade enrollments would require the continued use of two classroom sections for each grade.

The table that follows shows the staffing levels for Exeter-Milligan and Friend combined and the staffing level of the cohort comparison school districts.

Exeter-Milligan and Friend Combined and Cohort Group Staffing Levels

Position	Exeter-Milligan Friend	Cohort Average	Cohort Median	Cohort Range Min	Cohort Range Max
Elementary					
Early Childhood	1.80	1.07	1.00	1.00	1.50
Self-Contained	14.00	13.46	13.00	10.00	20.00
Special Ed	3.93	4.06	3.61	2.34	7.56
Health PE	1.49	0.80	0.80	0.40	1.17
Title I	1.00	0.91	1.00	0.50	1.00
Art	0.87	0.91	0.75	0.43	1.91
Music	1.00	0.82	0.70	0.50	1.30
Counselor	0.50	0.69	1.00	0.10	1.00
Media/Library	0.75	0.54	0.50	0.20	1.00
Other	0.00	1.55	1.12	0.67	4.00
Total	25.34	24.60	23.61	18.03	33.19
Secondary					
English/L Arts	4.00	3.04	3.00	2.00	4.00
Math	3.25	2.65	2.50	2.00	4.00
Science	2.88	2.98	3.00	2.00	4.00
Social Science	3.00	2.29	2.00	2.00	3.00
Foreign Lang	0.63	0.84	1.00	0.38	1.00
Health PE	1.51	1.43	1.20	0.60	2.99
Business	0.00	1.56	1.00	0.75	3.63
Agriculture	1.00	1.14	1.00	1.00	2.00
Industrial Tech	2.00	1.00	1.00	1.00	1.00
Hum Svc/FCS	2.00	1.15	1.00	0.87	2.00
Special Ed	4.77	2.23	2.32	0.10	3.20
Art	1.13	0.77	0.60	0.50	1.25
Music	1.00	1.10	0.88	0.50	2.06
Counselor	1.50	1.03	1.00	0.49	2.00
Media/Library	0.87	0.60	0.50	0.32	1.03
Other	0.00	0.94	1.00	0.01	1.83
Total	29.54	24.36	22.33	21.05	29.58
District-wide					
Other	1.24	0.86	0.78	0.30	1.56
Sped-Other	0.20	1.64	1.64	0.86	2.42
Admin	4.12	3.70	3.75	3.00	4.26
Total	5.56	4.65	4.56	4.00	5.98
Total Certified	60.44	53.61	51.61	48.66	67.17

Summary

Comparing the staffing level of Exeter-Milligan to the cohort schools demonstrates that Exeter-Milligan has staffing that is slightly greater than that of its cohort schools. That additional staffing can generally be found at the secondary level. Some additional staffing at Exeter-Milligan may be a result of operating at more than one building site. The need to move staff between buildings and the time required to travel between buildings is lost instructional time to the district. The result is that there may be a need for additional staffing. The study was unable to determine how much additional staffing could be attributed to the two-building site arrangement.

Friend's staffing pattern is very similar to that of the schools in its cohort group. Friend is less than one-quarter full-time equivalency (FTE) different than the average and median of its cohort schools. The most noticeable differences were in the areas of foreign language and business. Friend does not currently have a business program, and its foreign language is now an online program.

When considering a combination of Exeter-Milligan and Friend, the current total staffing is about six to eight teachers more than if those two districts operated as one school district. This differential is primarily at the secondary level. Even if consolidation is not feasible, some savings of staff may be accomplished through greater sharing of secondary personnel.

A combination of Exeter-Milligan and Friend would not be able to reduce staffing at the elementary level. However, there would be some instructional advantages for the Exeter-Milligan and Friend elementary staff if they were to work together. The ability to have another teacher at the same grade level to reflect on instructional strategies, curriculum, or other teaching issues would be beneficial for the staff.

Budget and Finance

Introduction

This section examines the school finances of Exeter-Milligan and Friend. The methodology is to compare the schools against cohort groups of similarly sized Nebraska school districts. This study of the budget and finances also examines a combination of Exeter-Milligan and Friend. These findings are compared to a group of schools that would have similar enrollments as Exeter-Milligan and Friend combined. The study consists of reviewing the current budgets, valuations, and the tax levies for these schools and the districts' expenditures during the 2017-18 fiscal year, which is the most recent complete financial data year available from the Nebraska Department of Education. A comparison of the valuations, tax levies, spending, and revenues for similar schools in each of these three settings is also provided.

Tax Levies and Valuations

The current general fund property tax rate for Exeter-Milligan is 55 cents per one hundred dollars of valuation. The Friend school district currently has a levy of 77 cents per one hundred dollars. Both districts have general fund levies that fall well below the state lid of $1.05. Combined, the two schools would have an assessed valuation of $1,141,309,614, based on the values certified in August 2019. A one-cent property tax levy in the Exeter-Milligan district raises $68,655, and a similar levy in Friend would raise $45,475. The school districts could raise $114,131 with a one-cent levy if combined.

Levies and Valuations of Exeter-Milligan and Friend

School Name	Levies				Valuation	Enrollment 2019-20		
	Gen	Bond	Other	Total		PK	K-12	PK-12
Exeter-Milligan	$0.55		$0.06	$0.62	$686,553,035	25	149	174
Friend	$0.77	$0.11	$0.01	$0.89	$454,756,579	23	218	241
COMBINED					$1,141,309,614	48	367	415

The assessed property value per PK-12 child enrolled in Exeter-Milligan is $3,945,707. A $1.00 levy would raise over $39,000 for the education of each child in the Exeter-Milligan School District. The Friend School District has $1,886,957 behind each enrolled PK-12 student. That value would raise $18,870 for each PK-12 student enrolled in the Friend schools. If the tax bases of Exeter-Milligan and Friend were consolidated or unified, the combined valuation per student would be $2,750,144. The combination of Exeter-Milligan and Friend would raise $27,501 per student if the levy were set at $1.00 per $100 of assessed valuation.

Valuation Per Pupil

School Name	2019 Valuation	PK-12 Enrollment	Valuation Per Pupil
Exeter-Milligan	$686,553,035	174	$3,945,707.10
Friend	$454,756,579	241	$1,886,956.76
COMBINED	$1,141,309,614	415	$2,750,143.65

Tax Levies and Valuation Similar Schools

The next item examined was the tax levies and valuations for school districts that have a comparable enrollment to the enrollment for the studied schools. Once again, there are three tables of cohort comparisons. The first group compared similar school districts to a combination of Exeter-Milligan and Friend. The second comparison is the Exeter-Milligan cohort. This scenario compares Exeter-Milligan to 10 school districts that were determined to be most like it considering their enrollment, free-and-reduced lunch percentage, and assessed valuation. The third is a similar comparison for Friend.

Exeter-Milligan and Friend Combined Cohort: Examining the Cohort Comparison of Levies and Valuations charts, you will see that there is an inverse correlation between valuation per pupil and general fund levies. [Note: The correlation is -.72 for the Exeter-Milligan cohort group and the combined

schools' cohort. The Friend cohort has a -.86 correlation between levies and assessed values. These scores are on a scale where -1 would represent a perfect inverse relationship.] This strong inverse correlation means, as valuations rise, the property tax levy will fall. Since the combined valuation per student for a combined Exeter-Milligan and Friend school district is near the average of these seven compared-to schools, it should be anticipated that the general fund levy for a combined Exeter-Milligan and Friend school district would be near the 58-cent average for these school districts.

The range of student populations PK-12 for these compared-to schools is 414 to 457 students. The average assessed property value of these compared-to districts is $1,020,945,256, which would be similar to the valuation of Exeter-Milligan and Friend school districts combined. The general fund levy for these districts ranges from a low of 46 cents per one hundred dollars of assessed value in Perkins County to 66 cents in Ravenna. The average general fund levy rate is 58 cents. It can be projected that if Exeter-Milligan and Friend were combined or unified, they would have a similar levy.

The following chart illustrates the property tax levies, valuations, and enrollments for our compared-to schools:

Combined Exeter-Milligan and Friend Cohort Comparison of Levies and Valuations

DISTRICT NAME	Gen Fd Levy	Other Levies	Total Levy	Valuations	Enrolled	Value Per Pupil
LAUREL-CONCORD	$0.54	$0.07	$0.62	$1,020,542,037	456	$2,238,031
NE UNIFIED 1	$0.64	$0.11	$0.75	$1,094,000,127	438	$2,497,717
PERKINS COUNTY	$0.46	$0.00	$0.46	$1,174,468,117	414	$2,836,880
RAVENNA	$0.66	$0.08	$0.75	$759,850,666	446	$1,703,701
TWIN RIVER	$0.66	$0.04	$0.70	$1,022,360,743	457	$2,237,113
WEST HOLT	$0.48	$0.07	$0.55	$1,159,124,232	438	$2,646,402
WISNER-PILGER	$0.62	$0.07	$0.69	$916,270,872	433	$2,116,099
AVERAGE	**$0.58**	**$0.06**	**$0.64**	**$1,020,945,256**	**440**	**$2,325,135**
COMBINED				**$1,141,309,614**	**438**	**$2,605,730**

Exeter-Milligan Cohort: The second comparison is the Exeter-Milligan cohort. This scenario compares Exeter-Milligan to 10 school districts that were determined to be most like it when considering enrollment, free-and-reduced lunch percentage, and assessed valuation. A comparison is made of tax levies and valuations for those 10 districts to Exeter-Milligan.

The range of student populations PK-12 for these compared-to schools is 159 to 217 students. The average assessed property value of these compared-to districts is $577,106,209, which would be less than the valuation of Exeter-Milligan. The general fund levy for these districts ranges from a low of 30 cents per one hundred dollars of assessed value in Elgin to 67 cents in Osceola. The average general fund levy rate is 51 cents.

The following chart illustrates the property tax levies, valuations, and enrollments for the compared-to schools to Exeter-Milligan:

Exeter-Milligan Cohort Comparison of Levies and Valuations

DISTRICT NAME	Gen Fd Levy	Other Levies	Total Levy	Valuations	Enrolled	Value Per Pupil
ARNOLD	$0.59	$0.11	$0.70	$456,247,502	175	$2,607,129
BRUNING-DAVENPORT	$0.41	$0.03	$0.44	$923,251,760	190	$4,859,220
ELGIN	$0.30	$0.03	$0.33	$698,597,577	169	$4,133,713
EUSTIS-FARNAM	$0.62	$0.01	$0.63	$436,325,482	172	$2,536,776
LEYTON	$0.66	$0.03	$0.69	$452,808,328	162	$2,795,113
MULLEN	$0.52	$0.05	$0.57	$538,654,868	159	$3,387,766
NEWMAN GROVE	$0.34	$0.12	$0.46	$644,012,612	174	$3,701,222
OSCEOLA	$0.67	$0.07	$0.74	$528,506,027	217	$2,435,512
SHICKLEY	$0.51	$0.08	$0.59	$552,709,152	163	$3,390,854
WALLACE	$0.49	$0.08	$0.57	$539,948,777	184	$2,934,504
AVERAGE	**$0.51**	**$0.06**	**$0.57**	**$577,106,209**	**177**	**$3,278,181**
EXETER-MILLIGAN	**$0.55**	**$0.06**	**$0.62**	**$686,553,035**	**187**	**$3,671,407**

Friend Cohort: The last comparison is the Friend cohort. This scenario compares the Friend school district to 10 school districts that were determined to be most like it considering their enrollment, free-and-reduced lunch percentage, and assessed valuation. A comparison is made of tax levies and valuations for those 10 districts to Exeter-Milligan.

The range of student populations PK-12 for these compared-to schools is 217 to 262 students. The average assessed property value of these compared-to districts is $532,960,363, which would be 17 percent higher than Friend's valuation. The general fund levy for these districts ranges from a low of 48 cents per one hundred dollars of assessed value in Loomis to a high of $1.05 in Medicine Valley. The average general fund levy rate is 64 cents. This levy compares to Friend's 77-cent levy, which is higher primarily due to the differences in assessed valuation.

The following chart illustrates the property tax levies, valuations, and enrollments for the compared-to schools to Friend:

Friend Cohort Comparison of Levies and Valuations

DISTRICT NAME	Gen Fd Levy	Other Levies	Total Levy	Valuations	Enrolled	Value Per Pupil
BERTRAND	$0.51	$0.10	$0.62	$580,792,652	252	$2,304,733
BLOOMFIELD	$0.50	$0.10	$0.60	$605,965,964	262	$2,312,847
DESHLER	$0.60	$0.03	$0.62	$552,468,293	252	$2,192,334
DILLER-ODELL	$0.56	$0.12	$0.68	$643,748,687	251	$2,564,736
EMERSON-HUBBARD	$0.78	$0.00	$0.78	$457,718,158	251	$1,823,578
HOWELLS-DODGE	$0.51	$0.08	$0.59	$717,113,927	250	$2,868,456
LOOMIS	$0.48	$0.05	$0.53	$500,544,040	235	$2,129,975
MEAD	$0.79	$0.19	$0.98	$422,596,475	267	$1,582,758
MEDICINE VALLEY	$1.05	$0.00	$1.05	$285,670,030	234	$1,220,812
OSCEOLA	$0.67	$0.07	$0.74	$528,506,027	217	$2,435,512
RANDOLPH	$0.48	$0.02	$0.50	$721,975,461	252	$2,864,982
WAUSA	$0.74	$0.08	$0.82	$378,424,645	250	$1,513,699
AVERAGE	**$0.64**	**$0.07**	**$0.71**	**$532,960,363**	**248**	**$2,151,202**
FRIEND	**$0.77**	**$0.12**	**$0.89**	**$454,756,579**	**251**	**$1,811,779**

Expenditures

This study also examined the disbursements for Exeter-Milligan based on the 2017-18 annual financial report and a comparison of Friend's spending in 2017-18 against their 10 compared-to districts. A comparison was also made for disbursements for a combined Exeter-Milligan and Friend to the cohort districts similar in size to these combined districts.

Exeter-Milligan's total disbursements in 2017-18 were $4,324,232, compared to the average spending of $3,581,940 for the cohort. The most significant differential was with spending on instruction. This spending is primarily for salary and benefits for members of the instructional staff.

Disbursements for Exeter-Milligan Cohort

Program Area	Exeter-Milligan	Cohort Average	Cohort Median	Cohort Minimum	Cohort Maximum
Instruction	$2,739,440	$2,130,461	$2,081,010	$1,779,308	$2,514,720
Support Services	$220,427	$162,725	$156,793	$64,476	$270,952
Administration	$484,802	$517,954	$499,676	$396,309	$659,342
Maintenance & Operation	$354,475	$389,799	$341,079	$156,222	$776,104
Reg Pupil Transportation	$190,529	$171,415	$166,638	$88,946	$264,107
Sped Transportation	$28,614	$12,338	$8,011	$5,028	$21,640
State Categorical Prog.		$22,391	$6,052	$1,490	$113,730
Federal Programs	$155,944	$119,234	$121,923	$56,567	$179,262
Summer School		$4,980	$2,046	$1,295	$14,534
Transfers	$150,000	$63,716	$48,000	$30,000	$190,000
TOTAL DISBURSEMENTS	$4,324,232	$3,581,940	$3,477,910	$2,884,931	$4,339,087

The total disbursements in 2017-18 for the Friend school district were $4,004,590, compared to the average spending of $4,109,264 for the cohort. The most significant differential was with expenditures for administration costs. However, since the administrative staffing levels were not significantly different from the staffing in comparable schools, this difference is likely the result of different coding practices. School districts do not consistently code the same items to the administration program area. Support services in Friend were significantly lower than the cohort, with spending about 25 percent less than the average for that program area.

The chart that follows provides a summary of Friend's disbursements for 2017-18 as compared to the cohort. The cohort group of schools includes the average, median, minimum, and maximum spending for that grouping of twelve schools.

Disbursements for Friend Cohort

Program Area	Friend	Cohort Average	Cohort Median	Cohort Minimum	Cohort Maximum
Instruction	$2,429,575	$2,474,231	$2,499,028	$1,997,651	$2,785,437
Support Services	$169,379	$230,530	$203,245	$73,296	$394,188
Administration	$629,422	$480,354	$474,272	$396,433	$657,305
Vehicle Acquisition & Other Veh	$0	$75,793	$11,292	$730	$300,000
Maintenance & Operation	$378,154	$435,331	$399,792	$310,157	$728,959
Regular Pupil Transportation	$163,045	$231,217	$184,278	$79,172	$528,351
School Age Sped Transportation	$0	$16,027	$16,936	$374	$45,558
State Categorical Programs	$3,886	$43,294	$42,317	$2,935	$113,730
Federal Programs	$174,078	$134,963	$128,155	$81,322	$293,604
IDEA MOE Recovery	$6,551	$0	$0	$0	$0
Summer School	$0	$6,310	$6,358	$283	$13,204
Transfers	$50,500	$34,050	$35,834	$8,360	$60,000
TOTAL DISBURSEMENTS	**$4,004,590**	**$4,109,264**	**$4,206,152**	**$3,214,321**	**$4,537,145**

The final comparison was that of the combined disbursements in 2017-18 for Exeter-Milligan and Friend school districts and the seven school districts in their combined cohort group. The combined spending of the two districts was $8,328,822, compared to the average spending of $7,020,416 for the cohort. The most significant differential was with spending on instruction. This differential would be typical when comparing the spending of two districts to that of those with similar student enrollment. The staffing efficiency of operating together as one district rather than independently as two is in the duplication of classes. Each district, for example, will operate a section of freshman English, while, when combined, they may only need to offer one section. There would also be less overall support staffing needed. Efficiencies can often also be realized in school bussing costs. However, this savings is not

always achieved and is dependent on the number of school buildings operated by the school district and the distribution of the student residences throughout the combined district.

The chart that follows provides a summary of the combined Exeter-Milligan and Friend disbursements for 2017-18 as compared to the cohort. The cohort group of schools includes the average, median, minimum, and maximum spending for that grouping of seven schools.

Disbursements for Combined Exeter-Milligan and Friend and Cohort Schools

	Combined	Cohort Average	Cohort Median	Cohort Minimum	Cohort Maximum
Instruction	$5,169,015	$4,407,329	$4,327,976	$3,791,591	$5,647,419
Support Services	$389,806	$367,736	$325,923	$245,937	$597,687
Administration	$1,114,224	$897,720	$795,366	$691,954	$1,126,975
Vehicle Acquisition	$0	$27,658	$27,558	$16,067	$39,350
Maintenance and Operation	$732,630	$767,874	$664,552	$579,693	$1,355,618
Regular Pupil Transportation	$353,574	$231,668	$215,350	$58,998	$412,299
School Age Sped Transportation	$28,614	$26,980	$18,530	$1,287	$66,363
State Categorical Programs	$3,886	$42,390	$27,390	$2,342	$115,102
Federal Programs	$330,021	$231,532	$225,528	$152,636	$364,976
Debt Services	$0	$9,414	$9,414	$9,414	$9,414
IDEA MOE Recovery	$6,551	$0	$0	$0	$0
Summer School	$0	$351	$351	$296	$406
Transfers	$200,500	$61,317	$75,000	$20,585	$101,000
TOTAL DISBURSEMENTS	$8,328,822	$7,020,416	$6,942,284	$6,082,808	$8,679,981

It is predicted that if the school districts were combined, the necessary general fund budget for the current school year (2019-20) would be about $7.5 million. Based on current revenues, the two districts together could reduce their overall property tax asking by about $1.5 million dollars.

Expenditures for Building Operations for Exeter-Milligan

One additional area of spending considered for the Exeter-Milligan school district was building operations. Since Exeter-Milligan is operating on two building sites, this study examined a comparison of similarly-sized school districts operating one and two school buildings. Utilizing the Exeter cohort of

schools, building operations and maintenance costs were calculated without capital outlay costs. Capital outlay costs, within building operations spending, were removed because these costs can fluctuate dramatically from year to year, and those costs would need to be amortized over the years. For example, a school may need to replace a boiler, and the capital outlay cost of replacing a boiler would exaggerate building and operations costs in the fiscal year when the boiler is purchased. However, the boiler would likely be in operation for 20 years or more without the need for additional capital expenses.

In the chart below, it can be shown that, in those school districts that operate more than one facility — Leyton, Mullen, Osceola, and Bruning-Davenport — building operation costs were 50 percent higher than in school districts operating one facility. The seven school districts operating one building have average building operational costs in 2017-18 of $268,991. The four school districts operating multiple building sites had costs of $399,871 in 2017-18. In comparison, Exeter-Milligan's building operational costs, excluding capital outlay, were $346,517.

Building Operations Cost Less Capital Outlay – Exeter-Milligan Cohort

DISTRICT NAME	ENROLLED	BUILDING SITES	NOTES	Bldg. Oper. $
ELGIN	169	1		$315,744
ARNOLD	175	1		$263,441
SHICKLEY	163	1		$231,747
EUSTIS-FARNAM	172	1		$321,707
NEWMAN GROVE	174	1		$156,222
WALLACE	184	1		$325,084
LEYTON	162	2	Elem-Gurley; HS-Dalton	$427,259
MULLEN	159	2	All in Mullen	$257,402
OSCEOLA	217	2	All in Osceola – Adjacent	$460,176
BRUNING-DAVENPORT	190	2	Elem&MS-Davenport; Elem&HS-Bruning	$454,647
AVERAGE/MODE	177	1		$321,343
AVERAGE FOR 1 BLDG				$268,991
AVERAGE FOR 2 BLDGS				$399,871
EXETER-MILLIGAN	187	2		$346,517

The cost of future building improvements at both the Milligan and Exeter building sites were not evaluated as a part of this study. The Exeter-Milligan school district has had prior studies conducted to evaluate facilities. Building improvements to satisfy current building, life safety, and accessibility codes will likely be necessary in the future. It would be a mistake to make any decisions on building sites only on annual building operating costs without considering the long-term investments that may be necessary to maintain these facilities.

Budget of Revenues

The final fiscal data examined were revenues for the Exeter-Milligan, Friend, the combined districts, and their cohort schools. All of the school districts in this study rely primarily on property taxes to fund their school districts. Typically, within the school districts studied, 75 percent of the funds for operating a school district will come from property taxes. State receipts are the next largest receipt category for the schools.

Exeter-Milligan received $3,542,934 in property taxes in 2017-18. This was the largest amount for their cohort group. On average, the cohort schools received about $2.5 million. This additional need for property taxes within the Exeter-Milligan district is primarily due to the additional needs that the district has for instructional staff and building operations.

Exeter-Milligan Public Schools and Cohort Revenues 2017-18

Description	Exeter-Milligan	Cohort Average	Cohort Median	Cohort Minimum	Cohort Maximum
Property Taxes	$3,542,934	$2,498,865	$2,395,335	$1,890,146	$3,250,483
Other Local Receipts	$191,710	$172,352	$175,573	$103,547	$241,387
County/ESU Receipts	$16,796	$19,052	$16,055	$9,561	$37,155
State Receipts	$788,736	$690,354	$687,304	$443,666	$928,825
State Aid	$37,894	$173,005	$159,733	$22,404	$488,728
Federal Receipts	$75,664	$100,203	$102,834	$24,571	$169,080
Non-Revenue Receipts	$2,380	$19,118	$7,639	$2,369	$80,197
TOTAL RECEIPTS	**$4,618,220**	**$3,492,297**	**$3,367,501**	**$2,796,043**	**$4,421,993**

The Friend school district received $3,291,338 in property taxes in 2017-18. This was slightly above average for their cohort group. On average, the cohort schools received about $2.9 million. This additional need for property taxes within the Friend district is unrelated to spending and is most likely a result of less state funding compared to the cohort schools and growth in the district's cash reserves.

The following chart represents the revenues for Friend and its cohorts during the 2017-18 fiscal year.

Friend Public Schools and Cohort Revenues 2017-18

Description	Friend	Cohort Average	Cohort Median	Cohort Minimum	Cohort Maximumn
Property Taxes	$3,291,338	$2,974,376	$3,016,254	$2,321,882	$3,503,925
Other Local Receipts	$179,002	$209,509	$196,753	$112,079	$340,854
County/ESU Receipts	$17,440	$19,412	$17,678	$6,029	$37,873
State Receipts	$648,172	$699,771	$655,763	$466,308	$1,075,196
State Aid	$62,140	$124,579	$40,894	$21,338	$453,691
Federal Receipts	$144,497	$112,706	$106,165	$62,198	$224,222
Non-Revenue Receipts	$36,953	$34,924	$14,237	$573	$156,603
TOTAL RECEIPTS	**$4,317,402**	**$4,044,878**	**$4,171,920**	**$3,245,164**	**$4,530,007**

The Exeter-Milligan and Friend school districts received $6,834,272 combined in property taxes in 2017-18. This is substantially more than the cohort of school districts used for comparison. It is likely that if Exeter-Milligan and Friend were working together as one school district, they could reduce overall property taxes by about $1.5 million dollars. This reduction would result in a necessary levy of about 50 cents per hundred dollars of assessed value.

The following chart represents the revenues for Exeter-Milligan and Friend combined and their cohorts during the 2017-18 fiscal year.

Exeter-Milligan and Friend Combined and Cohort Revenues 2017-18

Description	Combined	Cohort Average	Cohort Median	Cohort Minimum	Cohort Maximum
Property Taxes	$6,834,272	$5,330,345	$5,222,795	$4,526,896	$6,251,335
Other Local Receipts	$370,712	$407,378	$403,096	$304,455	$502,069
County/ESU Receipts	$34,236	$49,448	$34,441	$20,516	$115,223
State Receipts	$1,436,907	$1,153,527	$1,136,490	$911,421	$1,348,898
State Aid	$100,034	$83,628	$52,881	$36,341	$288,211
Federal Receipts	$220,162	$212,363	$209,148	$113,734	$337,688
Non-Revenue Receipts	$39,333	$17,099	$12,046	$2,389	$38,693
TOTAL RECEIPTS	**$8,935,622**	**$7,167,717**	**$7,158,393**	**$6,143,136**	**$8,275,083**

Summary

The Exeter-Milligan school district's valuation per student is above the average of their cohort group, and the amount of property taxes collected in 2017-18 was higher than the school districts in their comparison group. The Friend school district has a valuation per student that is below the average of its peer group used for this study. As a result, Friend has a higher general fund levy than Exeter-Milligan.

The Friend school district has below average spending compared to the members of its cohort group, while Exeter-Milligan has higher spending than its cohort. The primary reason for the Exeter-Milligan school district being higher are the costs related to instructional personnel. Exeter-Milligan also has some additional costs related to operating multiple facilities. The Exeter-Milligan spending on the operation of facilities is about 30 percent higher than the expenditures in cohort school districts that operate one school facility.

The primary source of funding for the Exeter-Milligan and Friend school district is property taxes. Property taxes account for about 76 percent of the funding in both Exeter-Milligan and Friend. That is typical for the school districts in their cohort groups. The next most significant source of funding for these two school districts is state receipts.

If Exeter-Milligan and Friend were one school district, based on their combined cohort group, they would likely need about $1.5 million less in property taxes. This would likely lead to a drop in the property tax levy to about 50 cents per hundred dollars of assessed value. Most of this reduction would be possible through lower personnel costs in a combination Exeter-Milligan and Friend school district. If consolidation is not politically feasible, the two districts may be able to obtain some personnel costs savings by increasing the sharing of personnel.

Final Organizational Findings and Considerations

This study examined the setting and enrollment, curriculum, curricular and career pathways, staffing, and budget and finance of the Exeter-Milligan and Friend school districts. The purpose of the study was to look at the organizational challenges and opportunities for these two districts. This study is not intended to make political recommendations but rather to provide information so that the school district boards can make informed decisions about organizational changes. The following are findings and considerations for the school boards of these two districts.

1) The Exeter-Milligan and Friend school districts would be an excellent fit for consolidation at some point in the future. The districts share a long, continuous, and contiguous border. They share similar student demographics and significant resources in the form of property valuations between the two of them. As one district, they could reduce operating costs by reducing program and staffing duplication, particularly at the secondary level. Together the school districts would likely see a tax levy at or below the levels currently assessed.
2) Short of consolidation, to increase financial efficiency, the districts could continue to explore the sharing of staffing between them as is currently done with the agricultural program. In addition to reducing staffing costs, the district can benefit from having more students enrolled in programs. Increased enrollment in programs can make them more viable to offer classes, especially upper-level classes, and increase peers in the classroom. The districts, for example, may want to consider the sharing of staff in business, foreign language, and other curricular programs in the future.
3) Technology allows for a variety of ways to deliver classes to students. While face-to-face is still the preferred method for most educators, distance learning, hybrid courses, and alternating-day schedules could be considered when sharing staff. These delivery options

may make offering courses more viable than simply splitting an instructor's time between two schools.

4) The school districts both are a part of the Southeast Nebraska Career Academy Partnership (SENCAP) for accessing career academies for junior and senior students. The school districts should consider surveying employment needs in the community and student interests to identify career pathways on which the districts want to focus. The school districts should then consider aligning career exploration, and career and technical education classes below the junior year to coordinate and align the curriculum to these SENCAP opportunities.
5) The school districts are ahead of their peers in working cooperatively in the alignment of school calendars and providing in-service staff days. The school districts should consider expanding on this sharing by becoming high-reliability schools (HRS) and adopting the high-reliability framework. This process includes implementing the best practices of a safe, supportive, and collaborative culture; effective teaching in every classroom; a guaranteed and viable curriculum; standards-referenced reporting; and competency-based education. This study envisions the staff from the two schools working together to develop HRS so teachers are not working in isolation (i.e., preschool teachers in Exeter-Milligan and Friend working together to develop a guaranteed and viable curriculum for preschool students). The development of grade-level or subject-level professional learning communities can be a powerful organizational tool to improve the education of all students.
6) Exeter-Milligan should consider its continued operation of multiple building sites. With only about 150 students, operating out of two building sites, the district is less efficient. Multiple building sites are more expensive to operate. Multiple building sites result in losing staff time and FTE to move staff between buildings. There is also a loss of coordination between staff as students transition from one building to another. Further, in making any decisions

about the use of school buildings, the district should consider the long term costs of maintaining facilities that are up-to-date with modern building, fire, life-safety, and accessibility codes. This study did not evaluate the building improvement needs in Exeter or Milligan. However, the district indicated they have had previous studies completed and are aware of the need for future building improvements.