



# NEBRASKA

## DEPARTMENT OF EDUCATION

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TO: State Board of Education

FROM: Scott Summers, Legal Counsel III – Commissioner’s Appointed Staff Person to Conduct a Rule Hearing on revisions to Title 92, Nebraska Administrative Code, Chapter 2, *Uniform System of Accounting for Nebraska Public School Districts* SS

DATE: January 20, 2016

RE: Summary of rulemaking hearing on proposed revisions to 92 NAC 2

*On December 14, 2015, Commissioner approved a hearing draft, set a hearing date and location, and designated a staff person to conduct a hearing on the adoption of proposed revisions to Title 92, Nebraska Administrative Code, Chapter 2. By a memorandum dated December 18, 2015, the Commissioner appointed me to conduct a hearing on this Rule on January 20, 2016, commencing at 9:00 a.m. After the proper legal notice was published, this hearing was held at the Nebraska State Office Building, Nebraska Department of Education, State Board Meeting Room, 301 Centennial Mall South, Sixth Floor, Lincoln, Nebraska. Pursuant to State Board of Education Policy B9, what follows is a written summary of the hearing testimony.*

*An audio recording of the hearing is available if any members of the Board wish to hear it.*

### SUMMARY OF TESTIMONY ON THE PROPOSED REVISIONS TO 92 NAC 2 Uniform System of Accounting for Nebraska Public School Districts

Scott Summers, staff attorney and the hearing official, called this hearing to order, read into the record the name of the newspaper in which a legal notice of the hearing was published and the date the notice appeared, outlined the procedures for the hearing and introduced **Mr. Bryce Wilson, Director**, School Finance & Organizational Services, Nebraska Department of Education.

**Mr. Wilson** introduced and explained the proposed revisions to Title 92, Nebraska Administrative Code, Chapter 2. Mr. Wilson testified that the proposed revisions to Rule 2 include adding language which addresses the student fee fund identified in statute §79-2,127 R.R.S., and changing the name of School Lunch Fund to the School Nutrition Fund throughout the Rule. Please see Mr. Wilson’s written testimony attached.

No other oral or written testimony was received.

## Rule 2

We proposing to changes to this rule. First, we are adding the student fee fund which is already in statute and in use across the state but was missing from this Rule.

Second, we are changing the name of the School Lunch Fund to the School Nutrition Fund to reflect the use of the fund for breakfast and other nutrition programs run through a school.

**Testimony of  
Bryce Wilson, Director  
Finance & Organizational Services  
January 20, 2016**