

Board of Education Regular Meeting  
Monday, September 11, 2017 8:00 PM  
High School Library  
P.O. Box 8400  
Ravenna, NE 68869-8400

1. Call to Order and Roll Call - Open Meeting Law
2. Excuse Absent Board Members
3. The Pledge of Allegiance
4. Approval of Agenda
5. Financial Report
6. Consent Agenda
  1. Discuss, consider, and take all necessary action to minutes
  2. Discuss, consider, and take all necessary action to bills
7. Request to Address the Board and Correspondence
8. Blue Jay Celebration of Success-New RPS Staff
9. ABC Bluejay Staff Member of the Month
10. Information and Action Items
  1. Discuss, consider, and take all necessary action to 2017-18 Budget
  2. Discuss, consider, and take all necessary action to 2017-18 Property Tax Resolution
  3. Discuss, consider, and take all necessary action to 6000 Series Board Policies
11. Discussion Items
12. Elementary Principal's Report
13. Secondary Principal's Report
14. Superintendent's Report

15. Positive Comments

16. Adjournment



## USEFUL INFORMATION

### Note to MAC Users:

You can use a MAC to input information but there have been issues noted in printing from the MAC. The only solution that is known is to print via a PC.

### MUST COMPLETE THIS PAGE - Basic Data Input Area

The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

### Cover Page - Page 1

The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

### Pages 2 through 4 (If you utilize the Worksheet Pages - Begin Inputting on Worksheet Pages)

These pages are currently completed with formulas which pull from the Worksheet Pages. **If you utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward **equal** Total of Beginning Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.

We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the budget you will receive the message "Budget Not Balanced".

The County Treasurer's Commission is a calculation, if you wish to alter the County Treasurer's Commission amount to round to a whole number or for a similar reason you may over-write the formula.

### Worksheet Pages - **FOR YOUR USE ONLY - NOT TO BE SUBMITTED TO THE STATE**

The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. **If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.**

### Moving From Page to Page:

There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet). The other option is to use your mouse to click on the different sheet tabs.

### I Want to See Descriptions on Left When Inputting Numbers in Budget Column:

On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

### The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

### You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to [contact us at \(402\) 471-2111](#) with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

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**Due by September 20th:**

- Budget Form
- Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- Schedule B, shows the District is in compliance with State Statutes
- Proof of Publication for Notice of Budget Hearing (NBH).
- Schedules A, B, and D
- Certificate of Valuation(s). Total Certified Valuation was completed on Page 1.
- Lid Computation Form LC-2 and the Special Grant Fund List
- Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 20th.

**If your school district has held a successful election to override the levy limits, which is in effect for this budget year, you will also need:**

- Election Ballot and Certified Election Returns for the special election to override the levy limits.

**NEW for 2017 - LB 151 changes the due date on the Interlocal Agreement Report and Trade Name Report to September 20th. If the Report Subdivision can be charged a \$20 a day fine until the Reports are filed. The Reports have been added to this file as a separate tab. If the Subdivision does not file Interlocal Agreements or Trade Names, please mark the appropriate box on Page 1 to reduce the chance of a fine.**

Please Complete this **Basic Data Input** -It will put information consistently throughout B

**INPUT ↓**

County-District #:	10-0069
Name of School:	Ravenna Public Schools
Name of County:	Buffalo
Class:	3
Hearing Held On:	
Day of month:	11th
Month:	September
Year:	2017
Time:	7:50
A.M. or P.M.:	P.M.
Location of Hearing:	Ravenna Public Schools High School Library
Special Hearing to Set Final Tax Request Held On:	
Day of month:	11th
Month:	September
Year:	2017
Time:	7:55
A.M. or P.M.:	P.M.
Location of Hearing:	Ravenna Public Schools High School Library

reports are not filed on time, the

not have any Interlocal

udget Form.



**Instructions: This form must include ALL agreements**

**Interlocal Agreements are contracts or agreements in accordance with the Interlocal Cooperation Act. Statute 13-802**

It is the purpose of the Interlocal Cooperation Act to permit local governments to exercise their taxing authority and other powers by enabling them to cooperate and thereby to provide services and facilities in a manner and organization that will accord best with geographic, economic, population, and development of local communities. Statute 13-802

**Example**

Parties to Agreement (Column 1)	Agreement Period (Column 2)
ABC County, 123 City	7/1/16 to indefinite

its the School is a member of.

**between two or more subdivisions in  
Article 13-801**

Governmental units to make the most efficient use  
cooperate with other localities on a basis of mutual  
and pursuant to forms of governmental  
organization, and other factors influencing the needs

Description  
(Column 3)

911 Dispatching Services	
--------------------------	--

**REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES**  
**REPORTING PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017**

**Ravenna Public Schools**

**Buffalo**

SUBDIVISION NAME

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

None

**2017-2018  
STATE OF NEBRASKA  
SCHOOL DISTRICT BUDGET FORM**

County-District #: 10-0069    Class #: 3  
Ravenna Public Schools  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
Buffalo County

This budget is for the Period SEPTEMBER 1, 2017 through AUGUST 31, 2018

**Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:**

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 5,559,406.01	\$ 5,559,406.01
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -		\$ -
Special Building Fund	\$ -	\$ 151,515.15	\$ 151,515.15
Qualified Capital Purpose Undertaking Fund	\$ 101,010.10	\$ -	\$ 101,010.10
<b>Total All Funds</b>	<b>\$ 101,010.10</b>	<b>\$ 5,710,921.16</b>	<b>\$ 5,811,931.26</b>

NOTE: We have removed the signature from the front cover, but you are now required to remit a copy of the board minutes or resolution where the budget was adopted

Outstanding Bonded Indebtedness as of September 1, 2017 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i>	
\$ 440,000.00	Principal
\$ 15,756.00	Interest
<b>\$ 455,756.00</b>	<b>Total Outstanding Bonded Indebtedness</b>

**Total Certified Valuation (All Counties)**    \$ 750,400,440

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use Only

Report of Joint Public Agency & Interlocal Agreements	
Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2016 through June 30, 2017?	
<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
<i>If YES, Please submit Interlocal Agreement Report by September 20, 2017.</i>	

Report of Trade Names, Corporate Names & Business Names	
Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2016 through June 30, 2017?	
<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
<i>If YES, Please submit Trade Name Report by September 20, 2017.</i>	

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2017-2018 school fiscal year?

YES     NO

**APA Contact Information**

Auditor of Public Accounts  
State Capitol, Suite 2303  
Lincoln, NE 68509

**Telephone:** (402) 471-2111    **FAX:** (402) 471-3301

**Website:** [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)

**Questions - E-Mail:** [Deann.Haefner@nebraska.gov](mailto:Deann.Haefner@nebraska.gov)

**Submission Information**

**Budget Due by 9-20-2017**

**Submit budget to:**

- Auditor of Public Accounts -Electronically on Website or Mail
- County Board (SEC. 13-508), C/O County Clerk
- Nebraska Dept. of Education -Upload to NDE Portal only

2017-2018 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,885,992.00	2,954,698.00	5,503,812.00	8,458,510.00	1,582,094.00	5,676,416.00	7,258,510.00	1,200,000.00	8,458,510.00
Depreciation	16,438.00	230,307.00		230,307.00			230,307.00		230,307.00
Employee Benefit	14,794.00	14,794.00		14,794.00			14,794.00	-	14,794.00
Contingency	-	-		-			-		-
Activities	160,400.00	400,000.00		400,000.00			400,000.00	-	400,000.00
School Nutrition	9,942.00	350,000.00		350,000.00			350,000.00	-	350,000.00
Bond	-	20,000.00	-	20,000.00			20,000.00	-	20,000.00
Special Building	278,827.00	281,277.00	150,000.00	431,277.00			431,277.00		431,277.00
Qualified Capital Purpose Undertaking	168,668.00	169,718.00	100,000.00	269,718.00			269,718.00	-	269,718.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
<b>TOTAL ALL FUNDS</b>	<b>2,535,061.00</b>	<b>4,420,794.00</b>	<b>5,753,812.00</b>	<b>10,174,606.00</b>	<b>1,582,094.00</b>	<b>5,676,416.00</b>	<b>8,974,606.00</b>	<b>1,200,000.00</b>	<b>10,174,606.00</b>

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

<b>PERSONAL AND REAL PROPERTY TAX RECAP</b>	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	5,503,812.00	-	150,000.00	100,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	55,594.01	-	1,515.15	1,010.10
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,559,406.01	-	151,515.15	101,010.10

**Delinquent Tax Allowance:** the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 37,149.00	\$ 225,000.00

COUNTY TREASURER'S BALANCE, 9-1-2017			
1,000,000.00	-	73,203.00	95,492.00

2016-2017 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,847,508.00	4,356,954.00	4,500,000.00	8,856,954.00	1,353,524.00	5,617,438.00	6,970,962.00	1,885,992.00
Depreciation	67,337.00	187,430.00		187,430.00			170,992.00	16,438.00
Employee Benefit	14,772.00	14,794.00		14,794.00			-	14,794.00
Contingency	-	-		-			-	-
Activities	149,280.00	436,740.00		436,740.00			276,340.00	160,400.00
School Nutrition	9,740.00	286,586.00		286,586.00			276,644.00	9,942.00
Bond	5,000.00	5,000.00	7,473.00	12,473.00			12,473.00	-
Special Building	358,442.00	393,903.00	119,924.00	513,827.00			235,000.00	278,827.00
Qualified Capital Purpose Undertaking	190,549.00	200,049.00	83,176.00	283,225.00			114,557.00	168,668.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
<b>TOTAL ALL FUNDS</b>	<b>3,642,628.00</b>	<b>5,881,456.00</b>	<b>4,710,573.00</b>	<b>10,592,029.00</b>	<b>1,353,524.00</b>	<b>5,617,438.00</b>	<b>8,056,968.00</b>	<b>2,535,061.00</b>

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

<b>MOTOR VEHICLE TAXES</b>	
<b>\$</b>	<b>200,000.00</b>

2015-2016 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,117,781.00	3,883,565.00	4,726,568.00	8,610,133.00	1,094,946.00	4,667,679.00	5,762,625.00	2,847,508.00
Depreciation	81,374.00	131,487.00		131,487.00			64,150.00	67,337.00
Employee Benefit	14,750.00	14,772.00		14,772.00			-	14,772.00
Contingency	-	-		-			-	-
Activities	126,801.00	416,423.00		416,423.00			267,143.00	149,280.00
School Lunch	22,030.00	312,641.00		312,641.00			302,901.00	9,740.00
Bond	167,339.00	171,784.00	30,970.00	202,754.00			197,754.00	5,000.00
Special Building	286,534.00	311,335.00	198,848.00	510,183.00			151,741.00	358,442.00
Qualified Capital Purpose Undertaking	238,190.00	247,610.00	106,584.00	354,194.00			163,645.00	190,549.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
<b>TOTAL ALL FUNDS</b>	<b>\$ 3,054,799.00</b>	<b>5,489,617.00</b>	<b>5,062,970.00</b>	<b>10,552,587.00</b>	<b>1,094,946.00</b>	<b>4,667,679.00</b>	<b>6,909,959.00</b>	<b>3,642,628.00</b>

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

**MOTOR VEHICLE TAXES**  
**\$ 199,885.00**

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

*If no official address, please provide address where correspondence should be sent*

**NAME** Ken Schroeder  
**ADDRESS** PO Box 8400  
**CITY & ZIP CODE** Ravenna, NE 68869  
**TELEPHONE** 308-452-3249 ext. 1194  
**WEBSITE** <http://www.ravennabluejays.org/>

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
<b>NAME</b>	<u>Misti Fiddelke</u>	<u>Ken Schroeder</u>	<u>Ken Schroeder</u>
<b>TITLE /FIRM NAME</b>	<u>School Board President</u>	<u>Superintendent</u>	<u>Superintendent</u>
<b>TELEPHONE</b>	<u>(308) 627-7394</u>	<u>(308) 452-3249 ext. 1194</u>	<u>(308) 452-3249 ext. 1194</u>
<b>EMAIL ADDRESS</b>	<u>misti.fiddelke@ravennabluejays.org</u>	<u>ken.schroeder@ravennabluejays.org</u>	<u>ken.schroeder@ravennabluejays.org</u>

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

**SCHEDULE A GENERAL FUND LID EXCLUSIONS**

County-District #

10-0069

Ravenna Public Schools

Line No.		2017-2018 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	<b>Total Repairs to Infrastructure Damaged by a Natural Disaster</b> (Lines 1 through 8)	\$ -
10	<b>Judgments:</b> (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	<b>Total Judgments</b> (Lines 11 through 16)	\$ -
18	<b>Distance Education Courses</b>	\$ 30,000.00
19	<b>Amounts eligible as exclusion for Voluntary Termination Agreements</b>	
20	<b>Retirement Contribution Increase</b>	\$ 85,703.00
21	<b>Native American Impact Aid</b>	
22	<b>Total General Fund Lid Exclusions - To LC-2 Form</b> (Line 9 + Line 17 + Line 18 + Line 19 + Line 20 * Line 21)	\$ 115,703.00

Ravenna Public Schools  
Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	5,559,406.01	-	151,515.15	101,010.10
2	<b>Exclusions:</b>				
3	Bonded indebtedness secured by a levy on property	-	-		101,010.10
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7	Voluntary termination agreements from collective bargaining agreement with certificated employees 9/1/17 to 8/31/18 up to 75%	-			
8					
9					
10					
11					
12	<b>Total Exclusions (Line 3 + Line 11)</b>	-	-	-	101,010.10
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,559,406.01	-	151,515.15	-
14	Assessed Valuation	750,400,440	750,400,440	750,400,440	750,400,440
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.740859	0.000000	0.020191	0.000000
16	<b>Total Levy for Compliance</b>	0.761050			

If the total levy on Line 16 is \$1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than \$1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than \$1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

**Qualified Capital Purpose Undertaking Fund levy.** A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

**REMINDER:** School districts that have combined levies greater than \$1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

**Voluntary Termination Exclusions**

Line 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed \$35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 75% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/17 to 8/31/18 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
General Fund	\$ 5,559,406.01	\$ 750,400,440	0.740859
Special Building Fund	\$ 151,515.15	\$ 750,400,440	0.020191
Bond Fund	\$ -	\$ 750,400,440	0
Bond Fund	\$ -	\$ 750,400,440	0
Bond Fund	\$ -	\$ 750,400,440	0
QCPUF Fund	\$ 101,010.10	\$ 750,400,440	0.013461
QCPUF Fund	\$ -	\$ 750,400,440	0
		\$ 750,400,440	0
	\$ -	\$ 750,400,440	0
	\$ -	\$ 750,400,440	0
Total	\$ 5,811,931.26		\$ 0.774511

Must agree to Cover

If you have need for separate Bond levies, put

If you have need for separate QCPUF Fund, p

t amounts in H11 and H12

out amount in cell H14

**Superintendent Pay Transparency Notice—Proposed Contract (Ken Schroeder)**

Notice is hereby given that Ravenna Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on May 8, 2017 at 8:00 pm at the Ravenna Public School High School Library Room in Ravenna, Nebraska.

After the 2017/18 school year, how many years remain on the contract: (Column F **1** must be completed if additional years remain on contract.)

The estimated costs to the district for the 2017/18 year and future years are listed below:

	2017/18 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
<b>Base Pay for the Total FTE</b>	\$ 128,049.00	\$ 131,890.00	\$ 259,939.00
<b>Compensation for activities outside of the regular salary:</b>			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
<b>Benefits and Payroll Costs Paid by district:</b>			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 21,660.00	22310	\$ 43,970.00
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 22,444.00	\$ 23,075.00	\$ 45,519.00
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 1,500.00	1,500.00	\$ 3,000.00
• <i>Cell Phone/Internet reimbursement</i>	\$ 1,200.00	1,200.00	\$ 2,400.00
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>	\$ 6,500.00	6,500.00	\$ 13,000.00
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
<b>Totals:</b>	<b>\$ 181,353.00</b>	<b>\$ 186,475.00</b>	<b>\$ 367,828.00</b>

**Instructions for Completing Schedule D -Superintendent Pay Transparency Act Notice**

Schedule D is provided to collect current and future costs to a school district for the services of the school superintendent in accordance with LB 470.

To complete Schedule D, enter the following information (where applicable) into highlighted cells on Schedule D. Row 1 & 2 have been provided to assist with the school publication requirements of LB 470, they are not a required part of this form and may be left incomplete.

Cell Reference	Item	Description
F4	Contract Length	The number of years that remain until end of the contract.
E11	Base Pay	The total base pay before any deductions.
F14	Extended Contracts	Amount paid if number of days in contract increase. Include extra duty pay, e.g. coaching.
F15	Bonus, Incentive or Performance Pay	Amount paid if specific conditions listed in the contract are met.
F16	Stipends	Additional compensation for additional hours, days worked, or extra duty pay (sports or activities).
F17	All other costs not listed above	Any other additional compensation paid by the district.
F20	Insurance	District cost for health-related insurance [e.g., Health, Dental, Life, Long Term Disability (% rate of salary + benefits)]
F21	Cafeteria Plan Stipend	District contribution to the individual's plan. Includes individual's or family deductible.
F22	Cash in lieu of insurance	Amount paid by the district for not participating in the district insurance plan(s).
F24	Employee's share of retirement...	Amount paid by district to cover retirement contribution, deferred compensation, FICA and Medicare traditionally paid by an employee.
F25	District share of retirement...	Amount paid by district for the employer share of retirement (9.8778%), FICA (6.2% up to \$117,000) and Medicare (1.45%).
F26	IRS value of housing allowance	Amount equal to the fair market rental value of the housing (purchased or provided).
F27	IRS value of vehicle allowance	Amount equal to annual cost of a vehicle – sole use for superintendent (purchased or provided).
F28	Leave days	Estimated leave days used (e.g. 3-year average); additional leave days included in contract; value of unused leave balance from previous year.
F29	Annuities	Amount paid by the district to purchase annuities.
F30	Service Credit Purchase	Amount paid by district to purchase additional school retirement credit.
F31	Association / Membership Dues	Cost of all memberships and fees paid by district.
F32	Cell Phone/Internet Reimbursement	Cost of cell phone and internet bills reimbursed by district.
F33	Relocation reimbursement	Cost of all moving expenses for relocation reimbursed by the district.
F34	Travel allowance reimbursement	Cost transportation paid by the district; projected or based on previous year's travel; (e.g. mileage, fuel, per diem rate).
F34	Mileage allowance	Monthly mileage allowance paid by district
F36	Educational tuition assistance	Amount to be paid by district for cost of job-related tuition.
F37	All other benefit costs not listed above	Employee's share of any other benefit if paid by the district (e.g. stipends for expenses).

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Ravenna Public Schools (10-0069) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 11th day of September, 2017 at 7:50 o'clock, P.M., at Ravenna Public Schools High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours.

Clerk/Secretary

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Fee and Delinquent Tax Allowance (6)	Total Personal and Real Property Tax Requirement (7)
	2015-2016 (1)	2016-2017 (2)	2017-2018 (3)				
General	\$ 5,762,625.00	\$ 6,970,962.00	\$ 7,258,510.00	\$ 1,200,000.00	\$ 2,954,698.00	\$ 55,594.01	\$ 5,559,406.01
Depreciation	\$ 64,150.00	\$ 170,992.00	\$ 230,307.00		\$ 230,307.00		
Employee Benefit	\$ -	\$ -	\$ 14,794.00	\$ -	\$ 14,794.00		
Contingency	\$ -	\$ -	\$ -		\$ -		
Activities	\$ 267,143.00	\$ 276,340.00	\$ 400,000.00	\$ -	\$ 400,000.00		
School Nutrition	\$ 302,901.00	\$ 276,644.00	\$ 350,000.00	\$ -	\$ 350,000.00		
Bond	\$ 197,754.00	\$ 12,473.00	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -
Special Building	\$ 151,741.00	\$ 235,000.00	\$ 431,277.00		\$ 281,277.00	\$ 1,515.15	\$ 151,515.15
Qualified Capital Purpose Undertaking	\$ 163,645.00	\$ 114,557.00	\$ 269,718.00	\$ -	\$ 169,718.00	\$ 1,010.10	\$ 101,010.10
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -		
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTALS</b>	<b>\$ 6,909,959.00</b>	<b>\$ 8,056,968.00</b>	<b>\$ 8,974,606.00</b>	<b>\$ 1,200,000.00</b>	<b>\$ 4,420,794.00</b>	<b>\$ 58,119.26</b>	<b>\$ 5,811,931.26</b>

Total Personal and Real Property Tax Requirement For Bonds  
\$ 101,010.10

Total Personal and Real Property Tax Requirement for ALL Other  
\$ 5,710,921.16

### Common Questions

**How many days must the notice be published prior to the meeting?**

*Notice must be published 4 days prior to hearing date. State Statute 13-506 states "For purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing."*

**My notice did not get printed, now what do I do?**

*If for some reason your notice does not get printed, you are still required to publish and hold another hearing. The 4 day rule still applies. If there is not time to publish and hold meeting prior to the September 20 deadline, your budget will be late and you need to submit as soon as possible.*

**The Board approved a budget different than what was published?**

*If the Board approves a budget at the meeting that is different than the published information, you must publish a summary of the changes within 20 days after the date the budget is adopted. File your budget timely, and submit publication of summary of changes once that has been published.*

**Found a calculation error in the budget after it was adopted, now what?**

*It has been less than 30 days since adoption of the budget:*

*If the total amount budgeted changes by less than 1% and the property taxes do not increase, you can correct the forms and submit a new version to the Auditor, County Clerk and Dept. of Education. You are not required to hold a hearing or publish the change.*

*It has been more than 30 days since adoption of the budget:*

*You must follow the procedures of amending the budget that are found in Statute 13-511. This includes holding a hearing, publication and then filing the new forms with Auditor, County Clerk and Dept. of Education*

**The County Assessor changes the certified valuation after the budget and tax request has been adopted.**

*The change causes the levy to exceed the levy limit.*

*The budget will need to be amended to reduce the property taxes so that the levy limit is not exceeded. Hearing and publication will depend on if it has been less than 30 days after adoption and if total amount budgeted changes by less than 1%.*

*The change causes the levy to be reduced*

*The County Board is responsible to set the levy based on the property tax request amount and the valuation, so a change to the valuation will change the levy set, but will not change the amount collected in taxes. Therefore, the budget will not need to be amended.*

# Notice of Special Hearing To Set Final Tax Request

Ravenna Public Schools (10-0069) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 11th day of September 2017 at 7:55 o'clock P.M., at Ravenna Public Schools High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

### **2016/17 Budget Information**

### **2017/18 Budget Information**

Fund	2016-2017 Property Tax Request	2016 Tax Rate	Property Tax Rate (2016-2017 Request Divided By 2017 Valuation)	2017-2018 Proposed Property Tax Request	Proposed 2017 Tax Rate
<b>General Fund</b>	5,559,406.01	0.826513	0.740859	5,559,406.01	0.740859
<b>Bond Fund(s) K - 12</b>			0.000000	-	0.000000
<b>Bond Fund(s) K - 8</b>			0.000000		0.000000
<b>Bond Fund(s) 9 - 12</b>			0.000000		0.000000
<b>Bond Fund _____</b>			0.000000		0.000000
<b>Special Building Fund</b>	151,515.15	0.022526	0.020191	151,515.15	0.020191
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>	111,700.00	0.016606	0.014885	101,010.10	0.013461
<b>Qualified Capital Purpose Undertaking Fund K - 8</b>			0.000000		0.000000
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>			0.000000		0.000000
<b>Total</b>	5,822,621.16	0.865645	0.775935	5,811,931.26	0.774511

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 10-0069

Line No.	GENERAL FUND	Source Number	ACTUAL		ADOPTED	
			9-1-2015 to 8-31-2016 (Column 1)	9-1-2016 to 8-31-2017 (Column 2)	9-1-2017 to 8-31-2018 (Column 3)	
1	DISBURSEMENTS & TRANSFERS					
2	All Instruction Except Special Education Instructional Programs	1100	2,479,201.00	2,995,590.00	3,061,538.00	
3	Special Education Instructional Programs	1200	1,094,946.00	1,337,224.00	1,550,644.00	
4	Support Services - Pupils	2002190	147,761.00	168,705.00	171,220.00	
5	Support Services - Staff	2200	186,613.00	241,665.00	226,076.00	
6	Board of Education	2310	62,400.00	48,250.00	49,750.00	
7	Executive Administration Services	2320	548,383.00	225,200.00	208,420.00	
8	District Legal Services	2330		15,000.00	15,000.00	
9	Office of the Principal	2400		389,350.00	373,758.00	
10	General Administration - Business Services	2510	179,327.00	190,940.00	205,798.00	
11	Vehicle Acquisition & Maintenance	2520				
12	Maintenance and Operation of Building(s) & Sites	2600	504,130.00	615,958.00	613,233.00	
13	Regular Pupil Transportation	2750	230,270.00	234,748.00	251,917.00	
14	School Age Special Education Pupil Transportation	2760		16,300.00	31,450.00	
15	Community Services	3000		27,000.00	14,000.00	
16	State Categorical Programs	3500	22,578.00	16,722.00	17,839.00	
17	Federal Programs	4000	206,034.00	200,028.00	231,026.00	
18	Debt Services	5000	43,052.00	43,200.00	-	
19	Summer School	6000				
20	Adult Education	7000				
21	Transfers to Fund	8000	56,930.00	205,082.00	236,841.00	
22	Interfund Loan/Repayment to Fund					
23						
24						
25						
26						
27						
28						
29						
30	Total Disbursements & Transfers (Including SPED)		5,762,625.00	6,970,962.00		
31	Total Special Education Disbursements		1,094,946.00	1,353,524.00	1,582,094.00	
32	Total Non-Special Education Disbursements & Transfers		4,667,679.00	5,617,438.00	5,676,416.00	
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				7,258,510.00	
34	NECESSARY CASH RESERVE				1,200,000.00	
35	TOTAL REQUIREMENTS				8,458,510.00	
36						
37	BEGINNING BALANCES					
38	Cash Balance, 9-1		500,000.00	847,508.00	885,992.00	
39	Investments, 9-1					
40	County Treasurer's Balance, 9-1		1,617,781.00	2,000,000.00	1,000,000.00	
41	Total Beginning Balance		2,117,781.00	2,847,508.00	1,885,992.00	
42						
43	RECEIPTS, & TRANSFERS					
44	LOCAL SOURCES					
45	Carline Tax	1115	13,863.00	12,300.00	13,000.00	
46	Public Power District Sales Tax	1120	154,770.00	150,000.00	125,000.00	
47	Motor Vehicle Taxes	1125	199,885.00	200,000.00	225,000.00	
48	Tuition Received from Other Districts	1210/15/30	23,375.00	20,000.00	20,000.00	
49	Tuition Received from Individuals	1220/40				
50	Other Tuition	1250/60/70				
51	Transportation Received from Other Districts	1310/30				
52	Transportation Received from Individuals	1320/40				
53	Interest	1410	2,889.00	2,500.00	2,500.00	
54	Local License Fees/Court Fees	1610/20	1,500.00	1,500.00	1,500.00	
55	Community Service Activities	1810				
56	Other Local Receipts	1910/20/30				
57	Nameplate Capacity Tax	3133				
58						
59						
60						
61						
62						
63						
64	COUNTY AND ESU SOURCES					
65	Fees and License Fees	2110	34,926.00	30,000.00	30,000.00	
66	Other County Sources	2130	7,954.00	7,500.00	7,500.00	
67	ESU Receipts	2210				
68						
69						
70	STATE SOURCES					
71	State Aid	3110	80,128.00	-	37,149.00	
72	Special Education Programs	3120	404,293.00	400,000.00	377,578.00	
73	Special Education Transportation	3125	103.00	100.00	100.00	
74	Homestead Exemption	3130	52,526.00	45,000.00		
75	Payments for High Ability Learners	3135	5,284.00	5,000.00	5,000.00	
76	Payments for Wards of the State or Court	3160/61				
77	Pay-Rate Motor Vehicles	3180	13,697.00	12,000.00	10,000.00	
78	Other State Appropriations	3185/36/37/38/39/40/41/42/43/44/45/46/47/48/49/50/51/52/53/54/55/56/57/58/59/60/61/62/63/64/65/66/67/68/69/70/71/72/73/74/75/76/77/78/79/80/81/82/83/84/85/86/87/88/89/90/91/92/93/94/95/96/97/98/99/100/101/102/103/104/105/106/107/108/109/110/111/112/113/114/115/116/117/118/119/120/121/122/123/124				
79						
80						
81						
82						
83						
84	State Apportionment	3200	63,363.00	60,000.00	50,000.00	
85						
86	State Categorical Programs	3500	37,518.00	5,000.00	20,000.00	
87	Other State Receipts	3990				
88	Property Tax Credit and Personal Property Tax Credit		324,215.00	250,000.00		
89	FEDERAL SOURCES					
90	Title I (Includes ESSA/NCLB Title I)	4200	93,252.00	50,000.00	40,000.00	
91	Innovation Education Program Strategies (Includes ESSA/NCLB Title V)	4300	20,942.00	20,000.00	20,000.00	
92	Title VI-B, Birth to Age 5 Special Education	4400	101,829.00	100,000.00	50,000.00	
93	Medicaid in Public Schools	4450				
94	Medicaid Administrative Activities in Public Schools	4455	20,588.00	20,000.00	10,000.00	
95	Title 8 (Impact Aid)	4500				
96	Other Federal Non-Categorical Receipts	4600	915.00	-	-	
97	IDEA E/P (4406/4410)	4406/4410	58,113.00	45,000.00		
98	REAP Grant	4372	21,772.00	22,740.00	23,629.00	
99						
100						
101						
102						
103						
104	Vocational Education (Carl Perkins)	4700				
105	Other Federal Categorical Receipts (Includes all other ESSA/NCLB Programs)	4800/4900				
106						
107	Grants from Corporations & Other Private Interests	4995				
108						
109	NON-REVENUE SOURCES					
110	Tax Anticipation Notes	5150				
111	Long Term Loans	5200				
112	Insurance Adjustments	5300	3,727.00	34,380.00		
113	Sale of Property	5400	2,959.00	5,250.00	500.00	
114	Transfers from Fund	5500				
115	Cash Balance From Dissolved/Merged Districts	5610				
116	Non-Resident High School Tuition Funds	5650				
117	Other Non-Revenue Receipts	5690	1,310.00	11,176.00	250.00	
118	Leasing Community Property Taxes					
119	Interfund Loan/Repayment From Fund		19,978.00			
120	Total Available Resources Before Property Taxes		3,883,565.00	4,356,954.00	2,954,698.00	
121	Personal and Real Property Taxes	1110	4,726,568.00	4,500,000.00	5,503,812.00	
122	TOTAL RESOURCES AVAILABLE		8,610,133.00	8,856,954.00	8,458,510.00	
123	Less: Disbursements & Transfers		5,762,625.00	6,970,962.00		
124	BALANCE FORWARD		2,847,508.00	1,885,992.00		

PROPERTY TAX RECAP	
1. Tax from Line 103	5,503,812.00
2. Compute County Treasurer's Commission at 1% of tax collections.	55,594.01
4. Total Personal and Real Property Tax Requirement	5,559,406.01

**Delinquent Tax Allowance:** the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 104 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**10-0069**

Line No.	<b>DEPRECIATION FUND</b>	Object/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		64,150.00	-	
3				147,042.00	
4				23,950.00	
5	Mower Purchase in Spring of 2018				20,000.00
6	Van Purchase in Fall of 2017				30,000.00
7	Possible Bus Purchase in SY 2017-18				80,000.00
8	Text Book Purchase				20,000.00
9	Used Pick Up Purchase for Maintenance & Teacher Transport				20,000.00
10	Depreciation Capital for Future Depreciable Purchases				60,307.00
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		64,150.00	170,992.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				230,307.00
14	TOTAL REQUIREMENTS				230,307.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		81,374.00	67,337.00	16,438.00
17	Investments, 9-1				
18	Total Beginning Balance		81,374.00	67,337.00	16,438.00
19	LOCAL SOURCES				
20	Interest	1410	113.00	93.00	100.00
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5500	50,000.00	120,000.00	213,769.00
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		131,487.00	187,430.00	230,307.00
28	Less: Disbursements & Transfers		64,150.00	170,992.00	
29	BALANCE FORWARD		67,337.00	16,438.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**10-0069**

Line No.	<b>EMPLOYEE BENEFIT FUND</b>	Object/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				14,794.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		-	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				14,794.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				14,794.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		14,750.00	14,772.00	14,794.00
18	Investments, 9-1				
19	Total Beginning Balance		14,750.00	14,772.00	14,794.00
20	LOCAL SOURCES				
21	Interest	1410	22.00	22.00	
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5500			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		14,772.00	14,794.00	14,794.00
29	Less: Disbursements & Transfers		-	-	
30	BALANCE FORWARD		14,772.00	14,794.00	

**Note:** To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**10-0069**

Line No.	<b>CONTINGENCY FUND</b>	Object/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	317			
3	Judgments/Settlements	643			
4					
5					
6					
7	Transfers to General Fund	755			
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	TOTAL REQUIREMENTS				-
11	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
12	Cash Balance, 9-1				
13	Investments, 9-1				
14	Total Beginning Balance		-	-	-
15	LOCAL SOURCES				
16	Interest	1410			
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5500			
20					
21	TOTAL RESOURCES AVAILABLE		-	-	-
22	Less: Disbursements & Transfers		-	-	
23	BALANCE FORWARD		-	-	

2014-2015 Budgeted Calculation of Maximum Total Disbursements & Transfers

$$\begin{array}{r}
 \$ \underline{\hspace{10em} 7,258,510.00} \quad \times .05 = \underline{\hspace{10em} 362,925.50} \\
 \text{(Total Budget of Disbursements \& Transfers-General Fund)} \quad \quad \quad \text{(Column 3, Line 9 may not exceed this amount)} \\
 \text{[From General Fund Line 33]}
 \end{array}$$

**Note:** To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 21 must agree with TOTAL REQUIREMENTS on line 10 in the Adopted Column.

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**10-0069**

Line No.	<b>ACTIVITIES FUND</b>	Object/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			267,143.00	276,340.00	400,000.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		267,143.00	276,340.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				400,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				400,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		126,801.00	149,280.00	160,400.00
18	Investments, 9-1				
19	Total Beginning Balance		126,801.00	149,280.00	160,400.00
20	LOCAL SOURCES				
21	Interest	1410			
22	Activities Receipts	1710	289,622.00	277,460.00	224,600.00
23					
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5500		10,000.00	15,000.00
27					
28	TOTAL RESOURCES AVAILABLE		416,423.00	436,740.00	400,000.00
29	Less: Disbursements & Transfers		267,143.00	276,340.00	
30	BALANCE FORWARD		149,280.00	160,400.00	

**NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**10-0069**

Line No.	<b>SCHOOL NUTRITION FUND</b>	Object/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100	119,704.00	109,987.00	73,177.00
3	Employee Benefits	200	36,030.00	35,098.00	33,331.00
4	Purchased Services	300	218.00	1,659.00	238,492.00
5	Supplies & Materials (Excluding Food)	400	9,655.00	8,500.00	
6	Food	470	136,891.00	121,000.00	
7	Capital Outlay (New & Replacement)	500			5,000.00
8	Other		403.00	400.00	
9					
10					
11	Transfers to General Fund	755			
12	Total Disbursements & Transfers		302,901.00	276,644.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				350,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				350,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		22,030.00	9,740.00	9,942.00
18	Investments, 9-1				
19	Total Beginning Balance		22,030.00	9,740.00	9,942.00
20	LOCAL SOURCES				
21	Interest	1410	20.00	20.00	20.00
22	Sale of Lunches/Milk	1720	133,779.00	131,000.00	171,928.00
23	Other		2,731.00	8,938.00	15,000.00
24	STATE SOURCES				
25	State Reimbursement	3150	2,579.00	1,474.00	2,000.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4800	111,502.00	110,414.00	143,038.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5500	40,000.00	25,000.00	8,072.00
32					
33	TOTAL RESOURCES AVAILABLE		312,641.00	286,586.00	350,000.00
34	Less: Disbursements & Transfers		302,901.00	276,644.00	
35	BALANCE FORWARD		9,740.00	9,942.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

**School Lunch Fund**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**10-0069**

Line No.	BOND FUND	Object/Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	610			
3	Bond - Principal	610	175,000.00		
4	Bond - Interest	620	2,363.00		
5	Other		413.00		
6	Transfers to General Fund	755		12,473.00	20,000.00
7	Interfund Loan/Repayment To _____ Fund		19,978.00		
8	Total Disbursements & Transfers		197,754.00	12,473.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				20,000.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				20,000.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		167,339.00	5,000.00	-
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				-
16	Total Beginning Balance		167,339.00	5,000.00	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1410	208.00		
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130	227.00		
24	Pro-Rate Motor Vehicle	3180	233.00		
25	In-Lieu-Of School Land Tax	3300			
26	Property Tax Credit		1,277.00		
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5100			
29	Transfers from General Fund	5500	2,500.00		
30	Tax Receipts from Closing of Bond Fund				20,000.00
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		171,784.00	5,000.00	20,000.00
33	Personal and Real Property Taxes	1110	30,970.00	7,473.00	-
34	TOTAL RESOURCES AVAILABLE		202,754.00	12,473.00	20,000.00
35	Less: Disbursements & Transfers		197,754.00	12,473.00	
36	BALANCE FORWARD		5,000.00	-	

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
4. Total Personal and Real Property Tax Requirement.

PROPERTY TAX RECAP	
	-
	-
	-

**Delinquent Tax Allowance:** the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

**Note:** To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

## School District Total Debt Outstanding as of September 1, 2017

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2017:  
*(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)*

Fiscal Year	Principal	Interest	Total
2017-2018	\$ 105,000.00	\$ 7,109.00	\$ 112,109.00
2018-2019	\$ 110,000.00	\$ 4,575.00	\$ 114,575.00
2019-2020	\$ 110,000.00	\$ 3,008.00	\$ 113,008.00
2020-2021 and thereafter	\$ 115,000.00	\$ 1,064.00	\$ 116,064.00
<b>Total All Years</b>	<b>\$ 440,000.00</b>	<b>\$ 15,756.00</b>	<b>\$ 455,756.00</b>

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **10-0069**

Line No.	SPECIAL BUILDING FUND	Object/Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	300			
3	Capital Outlay (New Only)	500	151,741.00	235,000.00	
4	Site Acquisition & Improvements	510			
5	Building Acquisition & Improvement	520			431,277.00
6					
7	Loan Repayment	610/620			
8	Transfers to General Fund	755			
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		151,741.00	235,000.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				431,277.00
12	TOTAL REQUIREMENTS				431,277.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		286,534.00	358,442.00	205,624.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1				73,203.00
17	Total Beginning Balance		286,534.00	358,442.00	278,827.00
18	LOCAL SOURCES				
19	Carline Tax	1115			
20	Interest	1410	1,267.00	2,160.00	2,000.00
21	Other		7,000.00	17,316.00	-
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	2,237.00	1,945.00	
25	Pro-Rate Motor Vehicles	3180	477.00	415.00	450.00
26	In-Lieu-Of School Land Tax	3300			
27	Property Tax Credit		13,820.00	13,625.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5100			
32	Long Term Loans	5200			
33	Sale of Property	5400			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		311,335.00	393,903.00	281,277.00
37	Personal and Real Property Taxes	1110	198,848.00	119,924.00	150,000.00
38	TOTAL RESOURCES AVAILABLE		510,183.00	513,827.00	431,277.00
39	Less: Disbursements & Transfers		151,741.00	235,000.00	
40	BALANCE FORWARD		358,442.00	278,827.00	

PROPERTY TAX RECAP

150,000.00
1,515.15
151,515.15

1. Tax From Line 37
2. Compute County Treasurer's Commission at 1% of tax requirement.
4. Total Personal and Real Property Tax Requirement.

**Delinquent Tax Allowance:** the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

**Note:** To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **10-0069**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	520	51,641.00		155,918.00
3	Bond - Refunded	610			
4	Bond - Principal	610	100,000.00	100,000.00	105,000.00
	Bond - Interest	620	11,054.00	13,557.00	7,500.00
6	Transfers to General Fund	755			
7	Other Expenses (Servicing Fee)		950.00	1,000.00	1,300.00
8	Total Disbursements & Transfers		163,645.00	114,557.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				269,718.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				269,718.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		238,190.00	190,549.00	73,176.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				95,492.00
16	Total Beginning Balance		238,190.00	190,549.00	168,668.00
17	LOCAL SOURCES				
18	Carline Tax	1115			
18	Interest	1410	866.00	850.00	800.00
20					
21	STATE SOURCES				
22	Homestead Exemption	3130	1,152.00	1,300.00	
23	Pro-Rate Motor Vehicle	3180	293.00	250.00	250.00
24	In-Lieu-Of School Land Tax	3300			
25	Property Tax Credit		7,109.00	7,100.00	
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5100			
30	Long Term Loans	5200			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		247,610.00	200,049.00	169,718.00
33	Personal and Real Property Taxes	1110	106,584.00	83,176.00	100,000.00
34	TOTAL RESOURCES AVAILABLE		354,194.00	283,225.00	269,718.00
35	Less: Disbursements & Transfers		163,645.00	114,557.00	
36	BALANCE FORWARD		190,549.00	168,668.00	

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
4. Total Personal and Real Property Tax Requirement.

PROPERTY TAX RECAP	
	100,000.00
	1,010.10
	101,010.10

**Delinquent Tax Allowance:** the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

**Note:** To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**10-0069**

Line No.	<b>COOPERATIVE FUND</b>	Function/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1100/1200			
3	Support Services - Pupils	2100/2150			
4	Support Services - Staff	2200			
5	Executive Administration Services	2320			
6	Office of the Principal	2400			
7	General Administration - Business Services	2510			
8	Community Services	3000			
9	State Categorical Programs	3500			
10	Federal Programs	4000			
11	Summer School	6000			
12	Adult Education	7000			
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1210/30			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs	3100			
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5500			
35					
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

**NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.**

**Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**10-0069**

Line No.	<b>STUDENT FEE FUND</b>	Function/ Source Number	ACTUAL 9-1-2015 to 8-31-2016 (Column 1)	ACTUAL/ESTIMATED 9-1-2016 to 8-31-2017 (Column 2)	ADOPTED 9-1-2017 to 8-31-2018 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities Fees				
3	Postsecondary Education Fees				
4	Summer or Night School Fees				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1410			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements		-	-	
36	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

## SUMMARY OF CHANGES TO PROPOSED & FINAL 2017-18 BUDGET

Public notice was provided in the "Ravenna News" of the "Notice of Budget Hearing and Summary" that was held by the Ravenna Board of Education on Monday, August 28<sup>th</sup>. As part of that public notice, a summary of the proposed 2017-18 Budget was published. At its Regular September 11<sup>th</sup> Board Meeting, the Ravenna Board of Education approved and adopted a budget that was different than the one originally presented in the notice for the August 28<sup>th</sup> Budget Hearing. A summary of those changes from the proposed 2017-18 budget to the final and adopted 2017-18 budget appear below.

### PROPOSED 2017-18 BUDGET

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Fee and Delinquent Tax Allowance (6)	Total Personal and Real Property Tax Requirement (7)	
	2015-2016 (1)	2016-2017 (2)	2017-2018 (3)					
General	\$ 5,762,625.00	\$ 6,970,962.00	\$ 7,258,510.00	\$ 1,200,000.00	\$ 2,954,698.00	\$ 55,594.01	\$ 5,559,406.01	
Depreciation	\$ 64,150.00	\$ 170,992.00	\$ 230,307.00		\$ 230,307.00			
Employee Benefit	\$ -	\$ -	\$ 14,794.00	\$ -	\$ 14,794.00			
Contingency	\$ -	\$ -	\$ -		\$ -			\$ 101,010.00
Activities	\$ 267,143.00	\$ 276,340.00	\$ 400,000.00	\$ -	\$ 400,000.00			
School Nutrition	\$ 302,901.00	\$ 276,644.00	\$ 350,000.00	\$ -	\$ 350,000.00			
Bond	\$ 197,754.00	\$ ① 5,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	
Special Building	\$ 151,741.00	\$ 235,000.00	\$ 431,277.00		\$ 281,277.00	\$ 1,515.15	\$ 151,515.15	Total Personal and Real Property Tax Requirement for ALL Other
Qualified Capital Purpose Undertaking	\$ 163,645.00	\$ 114,557.00	\$ 269,718.00	\$ -	\$ 169,718.00	\$ 1,010.10	\$ 101,010.10	
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 5,710,921.26
Student Fee	\$ -	\$ -	\$ ② 25,000.00	\$ -	\$ ③ 25,000.00			
	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>TOTALS</b>	\$ 6,909,959.00	\$ ④ 8,049,495.00	\$ ⑤ 8,999,606.00	\$ 1,200,000.00	\$ ⑥ 4,445,794.00	\$ 58,119.26	\$ 5,811,931.26	

## FINAL 2017-18 BUDGET

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Fee and Delinquent Tax Allowance	Total Personal and Real Property Tax Requirement	
	2015-2016	2016-2017	2017-2018					
	(1)	(2)	(3)					
General	\$ 5,762,625.00	\$ 6,970,962.00	\$ 7,258,510.00	\$ 1,200,000.00	\$ 2,954,698.00	\$ 55,594.01	\$ 5,559,406.01	Total Personal and Real Property Tax Requirement For Bonds
Depreciation	\$ 64,150.00	\$ 170,992.00	\$ 230,307.00		\$ 230,307.00			
Employee Benefit	\$ -	\$ -	\$ 14,794.00	\$ -	\$ 14,794.00			
Contingency	\$ -	\$ -	\$ -		\$ -			
Activities	\$ 267,143.00	\$ 276,340.00	\$ 400,000.00	\$ -	\$ 400,000.00			
School Nutrition	\$ 302,901.00	\$ 276,644.00	\$ 350,000.00	\$ -	\$ 350,000.00			
Bond	\$ 197,754.00	\$ ① 12,473.00	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	
Special Building	\$ 151,741.00	\$ 235,000.00	\$ 431,277.00		\$ 281,277.00	\$ 1,515.15	\$ 151,515.15	Total Personal and Real Property Tax Requirement for ALL Other
Qualified Capital Purpose Undertaking	\$ 163,645.00	\$ 114,557.00	\$ 269,718.00	\$ -	\$ 169,718.00	\$ 1,010.10	\$ 101,010.10	
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -			
Student Fee	\$ -	\$ -	\$ ② -	\$ -	\$ ③ -			
	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>TOTALS</b>	<b>\$ 6,909,959.00</b>	<b>\$ ④ 8,056,968.00</b>	<b>\$ ⑤ 8,974,606.00</b>	<b>\$ 1,200,000.00</b>	<b>\$ ⑥ 4,420,794.00</b>	<b>\$ 58,119.26</b>	<b>\$ 5,811,931.26</b>	<b>\$ 101,010.10</b>
								<b>\$ 5,710,921.16</b>

- 1- The actual/estimated amount of money being transferred from the Bond Fund to the General Fund increased from \$5,000 to \$12,473.
- 2- The budgeted disbursements from the Student Fee Fund was reduced from \$25,000 to \$0.
- 3- The total available resources before property taxes in the Student Fee Fund was reduced from \$25,000 to \$0.
- 4- The actual/estimated disbursements and transfers for the 2016-17 Budget was increased from \$8,049,495 to \$8,056,968.
- 5- The budgeted disbursements and transfers for the 2017-18 Budget was decreased from \$8,999,606 to \$8,974,606.
- 6- Total resources available before property taxes was reduced from \$4,445,794 to \$4,420,794.

\*None of these changes impacted the total personal and real property tax request. The property tax request amount in the proposed 2017-18 budget and in the approved and adopted 2017-18 budget are the same.

## **PUBLIC PARTICIPATION**

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK:  
This is the portion of the meeting when members of the public may speak to the board about matters of public concern.

- **Getting Started:** When you have been recognized, please stand and state your name.
- **Time Limit:** The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may speak only one time, and must limit comments to around 5 minutes. If there are more than 6 individuals who wish to address the board, the 30 minutes will be divided equally between the number of speakers. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.
- **Personnel or Student Topic:** If you are planning to speak about a personnel or a student matter involving an individual, please understand that the district has a complaint policy and/or procedures to resolve such complaints and concerns. The Board requests that you follow the policy and procedures before addressing these matters with the Board. Board members will generally not respond to any questions you ask or comments about individual staff members or students.
- **General Rules:** This is a public meeting for the conduct of business. Comments from the audience while others are speaking will not be tolerated. Lewd, obscene, profane, slanderous, threatening and hostile conduct or statements and fighting words (words whose mere utterance entails a call to violence) will not be tolerated.
- **No Action by the Board:** The board will not act on any matter unless it is on the published agenda.

Account Number	Account Description	2015-16 Budget	2016-17 Budget	2017-18 Budget
01 1100 110 000 1	Salaries Elem	\$720,000	\$818,400	\$830,700
01 1100 111 000 1	Cash in lieu of BC Elem	\$16,020	\$16,810	\$18,150
01 1100 120 000 1	Sub Salaries Elem	\$22,000	\$22,000	\$22,000
01 1100 210 000 1	Fica Elem	\$57,988	\$65,577	\$66,620
01 1100 220 000 1	Retirement Elem	\$71,121	\$80,840	\$82,055
01 1100 230 000 1	Health Ins Elem	\$172,100	\$194,200	\$224,000
01 1100 290 000 1	Life Ins Elem	\$1,524	\$1,525	\$1,550
01 1100 310 000 1	Assemblies	\$1,000	\$1,000	\$1,000
01 1100 318 000 1	Cont Repair Elem	\$1,681	\$1,500	\$1,500
01 1100 327 000 1	Leased Equipment	\$6,500	\$8,500	\$8,500
01 1100 410 000 1	Gen Supplies Elem	\$15,000	\$15,000	\$15,000
01 1100 420 000 1	Textbooks Elem	\$19,004	\$20,000	\$20,000
01 1100 460 000 1	Comp Software Elem	\$23,825	\$20,000	\$20,000
01 1100 530 000 1	Equipment Elem	\$12,410	\$12,500	\$12,500
01 1100 531 000 1	Furniture Elem	\$7,000	\$7,000	\$7,000
01 1100 560 000 1	Comp Equip Elem	\$2,788	\$2,500	\$2,500
01 1100 630 000 1	Fees	\$500	\$500	\$500
01 1100 670 000 1	Travel Elem	\$1,500	\$1,500	\$1,500
01 1100 690 000 1	Other Misc Exp Elem	\$4,213	\$2,500	\$2,500
01 1100 110 000 2	Salaries Secon	\$930,200	\$866,500	\$841,400
01 1100 111 000 2	Cash in lieu of BC Secon	\$22,760	\$16,810	\$18,150
01 1100 120 000 2	Sub Salaries Secon	\$40,000	\$50,000	\$50,000
01 1100 140 000 2	Aides Secon	\$1,000	\$1,000	\$1,000
01 1100 210 000 2	Fica Secon	\$76,037	\$70,328	\$69,657
01 1100 220 000 2	Retirement Secon	\$91,983	\$85,690	\$83,211
01 1100 230 000 2	Health Ins Secon	\$194,600	\$220,000	\$248,000
01 1100 290 000 2	Life Ins Secon	\$1,524	\$1,525	\$1,525
01 1100 310 000 2	Assemblies	\$1,000	\$1,000	\$1,000
01 1100 318 000 2	Cont Repair Secon	\$5,000	\$5,000	\$5,000
01 1100 327 000 2	Leased Equipment	\$6,500	\$9,000	\$9,000
01 1100 382 000 2	Distance Education	\$5,000	\$5,000	\$7,500
01 1100 410 000 2	Gen Supplies Secon	\$16,014	\$15,000	\$15,000
01 1100 420 000 2	Textbooks Secon	\$15,000	\$15,000	\$15,000
01 1100 460 000 2	Comp Software Secon	\$30,000	\$30,000	\$30,000
01 1100 530 000 2	Equipment Secon	\$24,337	\$24,337	\$24,337
01 1100 531 000 2	Furniture Secon	\$10,000	\$10,000	\$10,000
01 1100 560 000 2	Comp Equip Secon	\$55,486	\$60,000	\$60,000
01 1100 630 000 2	Fees	\$2,460	\$5,000	\$5,500
01 1100 670 000 2	Travel Secon	\$1,975	\$2,000	\$2,000
01 1100 690 000 2	Other Misc Exp Secon	\$7,103	\$7,500	\$7,500
01 1100 381 000 3	Internet Services	\$10,000	\$10,000	\$10,000
01 1100 391 000 3	Mileage for Psyche Services	\$0	\$5,000	\$5,000
1100 SALARIES		\$2,704,153	\$2,807,542	\$2,857,355
01 1110 411 000 1	Kingrt Materials	\$300	\$300	\$300
01 1110 412 000 1	Classroom Periodical	\$200	\$200	\$200
01 1110 413 000 1	Expendable Wrbk	\$600	\$600	\$600

1110	1110		\$1,100	\$1,100	\$1,100
01	1111	411 000 1	Grade 1 Materials	\$400	\$400
01	1111	412 000 1	Classroom Periodical	\$100	\$100
01	1111	413 000 1	Expendable Wrkbk	\$1,700	\$1,700
1111	1111			\$2,200	\$2,200
01	1112	411 000 1	Grade 2 Materials	\$400	\$400
01	1112	412 000 1	Classroom Periodical	\$150	\$150
01	1112	413 000 1	Expendable Wrkbk	\$1,600	\$1,600
1112	1112			\$2,150	\$2,150
01	1113	411 000 1	Grade 3 Materials	\$400	\$400
01	1113	412 000 1	Classroom Periodical	\$150	\$150
01	1113	413 000 1	Expendable Wrkbk	\$1,400	\$1,400
1113	1113			\$1,950	\$1,950
01	1114	411 000 1	Grade 4 Materials	\$400	\$400
01	1114	412 000 1	Classroom Periodical	\$150	\$150
01	1114	413 000 1	Expendable Wrkbk	\$500	\$500
1114	1114			\$1,050	\$1,050
01	1115	411 000 1	Grade 5 Materials	\$400	\$400
01	1115	412 000 1	Classroom Periodical	\$150	\$150
01	1115	413 000 1	Expendable Wrkbk	\$400	\$400
1115	1115			\$950	\$950
01	1116	411 000 1	Grade 6 Materials	\$400	\$400
01	1116	412 000 1	Classroom Periodical	\$150	\$150
01	1116	413 000 1	Expendable Wrkbk	\$150	\$150
1116	1116			\$700	\$700
01	1117	411 000 1	Elem Art Materials	\$500	\$500
1117	EL ART MATERIALS			\$500	\$500
01	1118	411 000 1	Music Materials	\$727	\$727
01	1118	530 000 1	Music Equipment	\$500	\$500
01	1118	411 000 2	Music Materials	\$1,000	\$1,000
01	1118	530 000 2	Music Equipment	\$500	\$500
01	1118	600 000 2	Other (Band Uniforms)	\$27,369	\$0
01	1118	631 000 2	Choral Registration	\$831	\$831
1118	MUSIC			\$30,927	\$3,558
01	1119	411 000 1	Elem Pe Materials	\$200	\$200
01	1119	530 000 1	Equipment	\$300	\$300
1119	1119			\$500	\$500
01	1120	411 000 2	Lang Arts Materials	\$500	\$500

01 1120 412 000 2	Classroom Periodical	\$600	\$600	\$600
01 1120 460 000 2	Computer Software	\$200	\$200	\$200
01 1120 631 000 2	Student Registration	\$900	\$900	\$900
1120 1120		<u>\$2,200</u>	<u>\$2,200</u>	<u>\$2,200</u>
01 1121 411 000 2	Math Materials	\$200	\$200	\$200
1121 1121		<u>\$200</u>	<u>\$200</u>	<u>\$200</u>
01 1122 318 000 2	Science Equip Repair	\$750	\$750	\$750
01 1122 411 000 2	Materials	\$3,000	\$5,000	\$5,000
01 1122 412 000 2	Classroom Periodical	\$350	\$350	\$350
01 1122 460 000 2	Computer Software	\$250	\$250	\$250
01 1122 530 000 2	Equipment	\$3,000	\$3,000	\$3,000
1122 SCIENCE AND COMPUTER		<u>\$7,350</u>	<u>\$9,350</u>	<u>\$9,350</u>
01 1123 411 000 2	Soc Stud Materials	\$150	\$150	\$150
01 1123 412 000 2	Classroom Periodical	\$320	\$320	\$320
1123 SOCIAL STUDIES		<u>\$470</u>	<u>\$470</u>	<u>\$470</u>
01 1124 318 000 1	Compu Repair Service	\$2,000	\$2,000	\$2,000
01 1124 411 000 1	Computer Parts-etc	\$5,000	\$5,000	\$5,000
01 1124 318 000 2	Compu Repair Service	\$2,000	\$2,000	\$2,000
01 1124 411 000 2	Computer Parts-etc	\$5,000	\$5,000	\$5,000
1124 COMPUTER REPAIR & EQUIPMENT		<u>\$14,000</u>	<u>\$14,000</u>	<u>\$14,000</u>
01 1125 318 000 2	Ag Equip Repair Ser	\$600	\$600	\$600
01 1125 319 000 2	Other Purchased Serv	\$1,000	\$1,000	\$1,000
01 1125 411 000 2	Instr Materials	\$2,000	\$4,000	\$4,000
01 1125 413 000 2	Expendable Wrbk	\$65	\$65	\$65
01 1125 460 000 2	Comp Software	\$200	\$200	\$500
01 1125 530 000 2	Equipment	\$125	\$125	\$125
01 1125 630 000 2	Instr Registration	\$50	\$50	\$50
01 1125 631 000 2	Student Registration	\$900	\$900	\$900
01 1125 670 000 2	Instructor Travel	\$700	\$700	\$700
01 1125 671 000 2	Student Travel	\$1,000	\$1,000	\$1,000
1125 AGRICULTURE		<u>\$6,640</u>	<u>\$8,640</u>	<u>\$8,940</u>
01 1126 318 000 2	Business Repair Ser	\$200	\$200	\$200
01 1126 411 000 2	Instr Materials	\$1,000	\$1,000	\$1,000
01 1126 413 000 2	Expendable Wrbk	\$1,000	\$1,000	\$1,000
01 1126 460 000 2	Comp Software	\$1,000	\$1,000	\$1,000
01 1126 530 000 2	Equipment	\$100	\$100	\$100
01 1126 630 000 2	Instru Registration	\$100	\$100	\$100
01 1126 631 000 2	Student Registration	\$1,300	\$1,300	\$1,300
01 1126 670 000 2	Instructor Travel	\$200	\$200	\$200
01 1126 671 000 2	Student Travel	\$100	\$100	\$100
1126 BUSINESS		<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>

01 1127 411 000 2	Secon Art Materials	\$1,800	\$1,800	\$1,800
1127	SECON ART MATERIALS	\$1,800	\$1,800	\$1,800
01 1128 318 000 1	Instrument Repair	\$500	\$500	\$500
01 1128 411 000 1	Instrument Materials	\$1,000	\$1,000	\$1,000
01 1128 530 000 1	Equipment	\$1,000	\$1,000	\$1,000
01 1128 631 000 1	Student Registration	\$500	\$500	\$500
01 1128 318 000 2	Instrument Repair Secon	\$2,000	\$2,000	\$2,000
01 1128 319 000 2	Other Purchased Services	\$567	\$500	\$500
01 1128 411 000 2	Instr Materials	\$1,000	\$1,000	\$1,000
01 1128 530 000 2	Equipment	\$3,000	\$3,000	\$3,000
01 1128 631 000 2	Registration	\$500	\$500	\$500
1128	BAND	\$10,067	\$10,000	\$10,000
01 1129 318 000 2	REPAIR	\$500	\$500	\$500
01 1129 327 000 2	Secon Pe Rental	\$6,500	\$6,500	\$6,500
01 1129 411 000 2	Instr Materials	\$800	\$800	\$800
01 1129 530 000 2	Equipment	\$1,000	\$1,000	\$1,000
1129	P.E.	\$8,800	\$8,800	\$8,800
01 1130 411 000 2	FCS Instr Materials	\$500	\$500	\$500
1130	HOME ECONOMICS	\$500	\$500	\$500
01 1131 318 000 2	Ind Art Equip Repair	\$300	\$300	\$300
01 1131 411 000 2	Instruc Materials	\$2,000	\$2,000	\$2,000
01 1131 460 000 2	Comp Software	\$300	\$300	\$300
01 1131 530 000 2	Equipment	\$1,000	\$1,000	\$1,000
01 1131 630 000 2	Instru Registration	\$80	\$80	\$80
01 1131 631 000 2	Student Registration	\$450	\$450	\$1,000
01 1131 670 000 2	Instructor Travel	\$200	\$200	\$200
01 1131 671 000 2	Student Travel	\$50	\$50	\$50
1131	INDUSTRIAL ARTS	\$4,380	\$4,380	\$4,930
01 1132 411 000 2	Foreign Lang Mater	\$200	\$200	\$200
01 1132 412 000 2	Classroom Period	\$150	\$150	\$150
01 1132 631 000 2	REGISTRATION	\$50	\$50	\$50
1132	FOREIGN LANGUAGE	\$400	\$400	\$400
01 1133 411 000 2	Journalism Materials	\$300	\$300	\$300
01 1133 530 000 2	Journalism Equip	\$300	\$300	\$300
1133	JOURNALISM	\$600	\$600	\$600
01 1190 110 000 1	PreK Salary	\$34,342	\$38,418	\$35,204
01 1190 120 000 1	PreK Subs	\$1,500	\$1,500	\$1,500
01 1190 140 000 1	PreK Para	\$16,000	\$33,500	\$39,100
01 1190 210 000 1	PreK Fica	\$3,965	\$5,617	\$5,799
01 1190 220 000 1	PreK Retire	\$4,973	\$7,103	\$7,340
01 1190 230 000 1	PreK Health	\$13,828	\$19,720	\$32,200

01 1190 290 000 1	PreK Life	\$168	\$192	\$192
01 1190 410 000 1	PreK Supplies	\$500	\$500	\$500
01 1190 690 000 1	PreK Misc Exp	\$500	\$500	\$500
1190 PREK		\$75,776	\$107,050	\$122,335
01 1212 318 000 1	SPED SUPERVISION	\$0	\$28,000	\$35,000
1212 Sped Supervision		\$0	\$28,000	\$35,000
01 1213 318 000 1	Diagnostic Testing (School Psych)	\$0	\$46,000	\$50,000
01 1213 313 000 2	Vocational	\$0	\$7,000	\$10,000
1213 D/E & Vocational		\$0	\$53,000	\$60,000
01 1214 313 000 1	PT Therapy	\$0	\$45,000	\$16,000
01 1214 313 000 1	OT Therapy	\$0	\$0	\$22,000
01 1214 313 000 2	Deaf	\$0	\$17,000	\$2,500
01 1214 313 000 2	Vision	\$0	\$0	\$4,500
1214 PT/OT/Deaf/Vision		\$0	\$62,000	\$45,000
01 1215 313 000 1	Audiology Elem	\$0	\$2,000	\$2,000
1215 Audiological Services		\$0	\$2,000	\$2,000
01 1216 313 000 1	Speech Therapy Elem	\$150,000	\$155,000	\$160,000
01 1216 313 000 2	Speech Therapy	\$10,000	\$0	\$0
1216 Speech		\$160,000	\$155,000	\$160,000
01 1218 313 000 1	Spec Ed Flex Funding	\$7,000	\$0	\$0
01 1218 313 000 2	Spec Ed Flex Funding	\$7,000	\$0	\$0
1218 SPEC ED FLEX		\$14,000	\$0	\$0
01 1220 110 000 1	Nurse Sp Ed Services	\$9,822	\$10,061	\$10,373
01 1220 210 000 1	Fica	\$752	\$770	\$793
01 1220 220 000 1	Retire	\$971	\$994	\$1,025
01 1220 230 000 1	Health Ins	\$1,484	\$1,557	\$1,681
01 1220 290 000 1	Life Ins	\$22	\$22	\$22
01 1220 110 000 2	Nurse Sp Ed Services	\$9,822	\$10,061	\$10,373
01 1220 210 000 2	Fica	\$752	\$770	\$793
01 1220 220 000 2	Retire	\$971	\$994	\$1,025
01 1220 230 000 2	Health Ins	\$1,484	\$1,557	\$1,681
01 1220 290 000 2	Life Ins	\$22	\$22	\$22
1220 NURSE SP ED		\$26,102	\$26,808	\$27,788
01 1222 110 000 2	Sp Ed Lvl2 Secon	\$119,000	\$145,500	\$143,650
01 1222 111 000 2	Cash in lieu of BC	\$7,725	\$8,100	\$8,750
01 1222 120 000 2	Sub Secon	\$2,000	\$2,000	\$2,400
01 1222 140 000 2	Aide Secon	\$176,100	\$154,100	\$176,300
01 1222 210 000 2	Fica Secon	\$23,320	\$23,883	\$25,329
01 1222 220 000 2	Retire Secon	\$29,150	\$29,840	\$31,604
01 1222 230 000 2	Health Ins	\$44,000	\$60,000	\$58,000

01 1222 290 000 2	Life Ins Secon	\$588	\$639	\$630
01 1222 310 000 2	Inservice	\$1,537	\$250	\$250
01 1222 318 000 2	Contracted Services	\$3,000	\$3,125	\$3,500
01 1222 410 000 2	Gen Supplies	\$100	\$100	\$100
01 1222 411 000 2	Instruc Mater Secon	\$2,000	\$1,000	\$1,000
01 1222 413 000 2	Expendable Workbooks	\$150	\$150	\$150
01 1222 420 000 2	Textbooks	\$1,000	\$500	\$500
01 1222 440 000 2	Periodicals	\$75	\$100	\$100
01 1222 450 000 2	Audio Visual Secon	\$700	\$200	\$200
01 1222 460 000 2	Comp Software Secon	\$1,000	\$1,000	\$1,000
01 1222 530 000 2	Equipment Furn Secon	\$5,000	\$2,000	\$2,000
01 1222 560 000 2	Comp Equip Secon	\$5,015	\$2,000	\$2,000
01 1222 630 000 2	Registration Secondary	\$400	\$250	\$250
01 1222 641 000 2	Liability Insurance	\$150	\$150	\$150
01 1222 670 000 2	Travel Secon	\$150	\$150	\$150
1222 SPECIAL ED SECONDARY		\$422,160	\$435,037	\$458,013
01 1229 110 000 1	Sp Ed Lvl2 Elem	\$194,000	\$211,000	\$212,089
01 1229 111 000 1	Cash in lieu of BC	\$7,725	\$8,100	\$1,111
01 1229 120 000 1	Sub Elem	\$6,500	\$6,500	\$6,500
01 1229 140 000 1	Aide Elem	\$99,500	\$88,000	\$69,000
01 1229 210 000 1	Fica Elem	\$23,541	\$23,991	\$22,085
01 1229 220 000 1	Retire Elem	\$28,992	\$29,535	\$27,766
01 1229 230 000 1	Health Ins Elem	\$54,900	\$74,000	\$90,000
01 1229 290 000 1	Life Ins Elem	\$516	\$543	\$546
01 1229 318 000 1	Contracted Services	\$43,318	\$8,000	\$8,000
01 1229 410 000 1	Gen Supplies Elem	\$736	\$750	\$750
01 1229 411 000 1	Instruc Mater Elem	\$2,000	\$1,000	\$1,500
01 1229 413 000 1	Expendable Wrbk Elem	\$100	\$100	\$100
01 1229 420 000 1	Textbooks Elem	\$500	\$500	\$500
01 1229 450 000 1	Audio Visual Elem	\$100	\$100	\$100
01 1229 460 000 1	Comp Software Elem	\$700	\$610	\$610
01 1229 530 000 1	Furniture Equip Elem	\$4,000	\$1,000	\$1,000
01 1229 560 000 1	Computer Equip Elem	\$2,000	\$1,000	\$1,000
01 1229 630 000 1	Registration Elem	\$5,000	\$1,000	\$1,000
01 1229 670 000 1	Travel Elem	\$473	\$250	\$250
1229 SPECIAL ED ELEMENTARY		\$474,601	\$455,979	\$443,907
01 1238 362 000 1	Sped Tuition LVL III	\$10,000	\$0	\$39,536
01 1238 313 000 2	SpEd LVL III OT/PT	\$20,000	\$5,000	\$35,000
01 1238 362 000 2	Sped Tuition LVL III	\$30,000	\$58,000	\$150,000
1238 SPED Level III Services		\$60,000	\$63,000	\$224,536
01 1291 313 000 0	PRE SCHL SPEECH (3-5)	\$33,000	\$17,000	\$20,000
01 1291 318 000 0	PRE SPED Supervision (3-5)	\$0	\$5,000	\$5,000
01 1291 313 000 0	PRE Deaf Ed Services (3-5)	\$0	\$19,000	\$19,000
01 1291 318 000 0	PRE D/E Psychologist Services (3-5)	\$0	\$5,000	\$5,000
01 1291 313 000 0	PRE OT/PT Services (3-5)	\$0	\$5,500	\$3,000

01 1291 313 000 0	PRE PT Services (3-5)	\$0	\$0	\$2,500
01 1291 410 000 0	SUPPLIES (3-5)	\$3,000	\$3,000	\$3,000
01 1291 412 000 0	PERIODICALS (3-5)	\$200	\$200	\$200
01 1291 530 000 0	EQUIPMENT (3-5)	\$1,700	\$1,700	\$1,700
1291	SPED PRESCHOOL (Ages 3-5)	\$37,900	\$56,400	\$59,400
01 1292 318 000 0	Pre Sped Supervision (0-2)	\$0	\$0	\$5,000
01 1292 313 000 0	Pre Deaf Ed Services (0-2)	\$0	\$0	\$20,000
01 1292 318 000 0	Pre D/E Pyschological Services (0-2)	\$0	\$0	\$5,000
01 1292 313 000 0	Pre Sped OT Services (0-2)	\$0	\$0	\$2,500
01 1292 313 000 0	Pre Sped PT Services (0-2)	\$0	\$0	\$2,500
1292	PRE SPED Services (0-2)	\$0	\$0	\$35,000
01 2120 110 000 1	Counselor Sal Elem	\$12,688	\$13,129	\$13,187
01 2120 210 000 1	Fica Elem	\$970	\$1,005	\$1,008
01 2120 220 000 1	Retirement Elem	\$1,266	\$1,297	\$1,303
01 2120 230 000 1	Health Ins. Elem	\$2,445	\$2,565	\$2,770
01 2120 290 000 1	Life Ins Elem	\$20	\$20	\$20
01 2120 313 000 1	Purch Prof Ser Elem	\$4,000	\$4,000	\$4,000
01 2120 410 000 1	Supplies Elem	\$1,000	\$1,000	\$1,000
01 2120 420 000 1	Resource Texts	\$150	\$150	\$150
01 2120 670 000 1	Travel Elem	\$60	\$60	\$60
01 2120 110 000 2	Counselor Sal Secon	\$50,749	\$52,514	\$52,748
01 2120 140 000 2	Aide Secon	\$5,356	\$5,500	\$5,500
01 2120 210 000 2	Fica Secon	\$4,292	\$4,439	\$4,456
01 2120 220 000 2	Retirement Secon	\$5,542	\$5,731	\$5,754
01 2120 230 000 2	Health Ins. Secon	\$11,000	\$11,500	\$12,200
01 2120 290 000 2	Life Ins Secon	\$77	\$83	\$85
01 2120 313 000 2	Purch Prof Ser Secon	\$5,000	\$5,000	\$5,000
01 2120 410 000 2	Supplies Secon	\$1,000	\$1,000	\$1,000
01 2120 420 000 2	Resource Texts	\$2,500	\$2,500	\$2,500
01 2120 460 000 2	Computer Software	\$100	\$100	\$100
01 2120 670 000 2	Travel Secon	\$368	\$500	\$500
2120	COUNSELOR	\$108,583	\$112,093	\$113,341
01 2130 313 000 1	Purch Prof Serv Elem	\$50	\$50	\$50
01 2130 411 000 1	Instruc Mater Elem	\$200	\$200	\$200
01 2130 313 000 2	Purch Prof Ser Secon	\$50	\$50	\$50
01 2130 411 000 2	Instruc Mater Secon	\$100	\$100	\$100
01 2130 110 000 3	Nurse Salary	\$25,001	\$25,609	\$26,403
01 2130 210 000 3	Fica	\$1,912	\$1,960	\$2,019
01 2130 220 000 3	Retirement	\$2,470	\$2,530	\$2,608
01 2130 230 000 3	Health Ins	\$3,777	\$3,962	\$4,278
01 2130 290 000 3	Life Ins	\$54	\$54	\$54
01 2130 410 000 3	Health Supplies	\$2,640	\$2,500	\$2,500
01 2130 530 000 3	Equipment	\$300	\$300	\$300
01 2130 630 000 3	Dues And Fees	\$150	\$150	\$150
01 2130 670 000 3	Travel	\$200	\$200	\$200

2130 NURSE		\$36,904	\$37,665	\$38,912
01 2190 140 000 1	Act Trans Sal Elem	\$1,000	\$1,000	\$1,000
01 2190 210 000 1	Fica Elem	\$77	\$77	\$77
01 2190 220 000 1	Retirement Elem	\$30	\$30	\$50
01 2190 670 000 1	Meals/mileage	\$90	\$90	\$90
01 2190 140 000 2	Act Trans Sal Secon	\$10,000	\$12,500	\$12,500
01 2190 210 000 2	Fica Secon	\$765	\$1,000	\$1,000
01 2190 220 000 2	Retirement Secon	\$600	\$750	\$750
01 2190 670 000 2	Meals/travel	\$3,500	\$3,500	\$3,500
2190 ACT TRANS		\$16,062	\$18,947	\$18,967
01 2212 110 000 1	Staff Dev Salaries	\$5,500	\$5,500	\$5,500
01 2212 120 000 1	Staff Development	\$2,500	\$2,500	\$2,500
01 2212 210 000 1	Staff Dev Fica	\$600	\$600	\$600
01 2212 220 000 1	Staff Dev Retire	\$550	\$550	\$550
01 2212 230 000 1	HEALTH INSURANCE	\$0	\$0	\$101
01 2212 290 000 1	LIFE	\$0	\$0	\$1
01 2212 319 000 1	Purch Prof Ser Elem	\$2,580	\$4,000	\$4,000
01 2212 410 000 1	Supplies Elem	\$2,300	\$2,300	\$2,300
01 2212 630 000 1	Dues And Fees Elem	\$2,200	\$2,200	\$2,200
01 2212 670 000 1	Travel Elem	\$1,100	\$1,500	\$1,500
01 2212 120 000 2	Staff Development	\$3,000	\$3,000	\$3,000
01 2212 210 000 2	Staff Dev Fica	\$229	\$229	\$229
01 2212 319 000 2	Purch Prof Ser Secon	\$4,615	\$4,615	\$4,615
01 2212 410 000 2	Supplies Secon	\$2,300	\$2,300	\$2,300
01 2212 630 000 2	Dues And Fees Secon	\$7,000	\$7,000	\$7,000
01 2212 670 000 2	Travel Secon	\$2,340	\$2,340	\$2,340
2212 STAFF		\$36,814	\$38,634	\$38,736
01 2215 410 000 1	Assessment Supplies	\$375	\$375	\$375
01 2215 630 000 1	Assessment Dues/fees	\$1,425	\$1,425	\$1,425
01 2215 670 000 1	Assessment Travel	\$150	\$150	\$150
01 2215 410 000 2	Assessment Supplies	\$375	\$375	\$375
01 2215 630 000 2	Assessment Dues/fees	\$1,425	\$1,425	\$1,425
01 2215 670 000 2	Assessment Travel	\$150	\$150	\$150
01 2215 110 000 3	Assessment	\$5,100	\$5,100	\$5,100
01 2215 210 000 3	Assessment Fica	\$650	\$650	\$650
01 2215 220 000 3	Assessment Retire	\$650	\$650	\$650
2215 ASSESMENT		\$10,300	\$10,300	\$10,300
01 2220 110 000 3	Tech Support Salary	\$52,000	\$53,597	\$55,258
01 2220 140 000 3	Tech Support Aides	\$2,000	\$1,000	\$1,000
01 2220 210 000 3	Tech Support Fica	\$4,131	\$4,177	\$4,303
01 2220 220 000 3	Tech Support Retir	\$5,334	\$5,393	\$5,558
01 2220 230 000 3	Tech Support Health Ins	\$18,463	\$19,368	\$20,915
01 2220 290 000 3	Tech Support Life Ins	\$96	\$96	\$96
01 2220 318 000 3	Support/Network/Backup	\$2,000	\$2,000	\$2,500

01 2220 630 000 3	Registration	\$3,000	\$3,000	\$3,000
01 2220 670 000 3	Tech Support Travel	\$3,000	\$3,000	\$3,000
2220 TECH SUPPORT		<u>\$90,024</u>	<u>\$91,631</u>	<u>\$95,630</u>
01 2222 110 000 1	Librarian Sal Elem	\$31,798	\$32,341	\$20,310
01 2222 210 000 1	Fica Elem	\$2,432	\$2,475	\$1,554
01 2222 220 000 1	Retire Elem	\$3,141	\$3,195	\$2,007
01 2222 230 000 1	Health Ins Elem	\$3,372	\$3,537	\$7,832
01 2222 290 000 1	Life Ins Elem	\$48	\$48	\$48
01 2222 313 000 1	Purchased Ser Elem	\$50	\$50	\$50
01 2222 318 000 1	Repair Elem	\$350	\$350	\$350
01 2222 410 000 1	Supplies Elem	\$568	\$568	\$568
01 2222 430 000 1	Library Books Elem	\$1,500	\$1,500	\$1,500
01 2222 440 000 1	Magazines Elem	\$750	\$750	\$750
01 2222 450 000 1	Av Mater Elem	\$250	\$250	\$250
01 2222 460 000 1	Elem Software	\$2,500	\$2,500	\$2,500
01 2222 530 000 1	Equipment Elem	\$600	\$600	\$600
01 2222 690 000 1	Other Misc Exp Elem	\$100	\$100	\$100
01 2222 110 000 2	Librarian Sal Secon	\$31,798	\$32,341	\$20,310
01 2222 210 000 2	Fica Secon	\$2,432	\$2,475	\$1,554
01 2222 220 000 2	Retire Secon	\$3,141	\$3,195	\$2,007
01 2222 230 000 2	Health Ins Secon	\$3,372	\$3,537	\$7,832
01 2222 290 000 2	Life Ins Secon	\$48	\$48	\$48
01 2222 313 000 2	Purchased Ser Secon	\$700	\$700	\$700
01 2222 318 000 2	Repair Secon	\$150	\$150	\$150
01 2222 410 000 2	Supplies Secon	\$500	\$500	\$500
01 2222 430 000 2	Library Books Secon	\$3,500	\$3,500	\$3,500
01 2222 440 000 2	Magazines Secon	\$1,200	\$1,200	\$1,200
01 2222 450 000 2	Av Mater Secon	\$250	\$250	\$250
01 2222 460 000 2	Computer Software	\$3,800	\$3,800	\$3,800
01 2222 530 000 2	Equipment Secon	\$600	\$600	\$600
01 2222 690 000 2	Other Mis Exp Secon	\$40	\$40	\$40
01 2222 425 000 3	EBOOKS	\$0	\$500	\$500
2222 LIBRARY		<u>\$98,990</u>	<u>\$101,100</u>	<u>\$81,410</u>
01 2310 318 000 3	Services	\$769	\$750	\$750
01 2310 319 000 3	Audit	\$5,500	\$5,500	\$6,500
01 2310 350 000 3	Advertising & Print	\$6,000	\$10,000	\$10,000
01 2310 410 000 3	Supplies	\$3,500	\$3,500	\$3,500
01 2310 467 000 3	Software (E-Meetings)	\$2,000	\$2,000	\$2,000
01 2310 630 000 3	Dues And Fees	\$12,000	\$12,000	\$12,500
01 2310 641 000 3	Liability Ins	\$13,804	\$10,000	\$10,000
01 2310 642 000 3	Fidelity Bond Prem	\$500	\$500	\$500
01 2310 670 000 3	Board Travel	\$2,227	\$2,000	\$2,000
01 2310 690 000 3	Other Misc Exp	\$2,425	\$2,000	\$2,000
2310 BOARD OF ED		<u>\$48,725</u>	<u>\$48,250</u>	<u>\$49,750</u>
01 2320 105 000 3	Supt Salary	\$125,405	\$125,439	\$128,467

01 2320 140 000 3	Clerical	\$15,815	\$17,000	\$17,527
01 2320 210 000 3	Fica	\$10,956	\$10,971	\$11,168
01 2320 220 000 3	Retirement	\$14,147	\$14,166	\$14,421
01 2320 230 000 3	Health Ins	\$24,200	\$23,810	\$25,700
01 2320 290 000 3	Life Ins	\$120	\$135	\$137
01 2320 410 000 3	Supplies	\$500	\$500	\$500
01 2320 467 000 3	Software (North Star)	\$2,000	\$2,500	\$2,500
01 2320 630 000 3	Dues And Fees	\$3,879	\$2,500	\$2,500
01 2320 670 000 3	Travel	\$3,300	\$4,000	\$4,000
01 2320 690 000 3	Other Misc Exp	\$1,580	\$1,500	\$1,500
2320 SUPERINTENDENT		<hr/>	<hr/>	<hr/>
		\$201,902	\$202,521	\$208,420
01 2330 317 000 3	Legal Services	\$19,000	\$15,000	\$15,000
2330 DISTRICT		<hr/>	<hr/>	<hr/>
		\$19,000	\$15,000	\$15,000
01 2400 110 000 1	Prin Sal Elem	\$87,306	\$90,515	\$91,524
01 2400 111 000 1	Cash in lieu	\$18,159	\$19,049	\$20,571
01 2400 140 000 1	Clerical Sal Elem	\$29,340	\$34,000	\$34,000
01 2400 210 000 1	Fica Elem	\$8,923	\$10,914	\$11,176
01 2400 220 000 1	Retirement Elem	\$11,522	\$12,212	\$12,400
01 2400 230 000 1	Health Ins Elem	\$19,000	\$20,300	\$21,000
01 2400 290 000 1	Life Ins Elem	\$168	\$173	\$170
01 2400 410 000 1	Supplies Elem	\$1,000	\$1,000	\$1,000
01 2400 530 000 1	Equipment Elem	\$50	\$50	\$50
01 2400 560 000 1	Computers	\$0	\$0	\$0
01 2400 630 000 1	Dues And Fees Elem	\$3,500	\$3,500	\$3,500
01 2400 670 000 1	Travel Elem	\$3,096	\$3,096	\$3,096
01 2400 690 000 1	Other Misc Exp Elem	\$2,057	\$2,057	\$2,057
01 2400 110 000 2	Princ Sal Secon	\$90,675	\$89,174	\$90,404
01 2400 120 000 2	Student Aide	\$1,810	\$2,000	\$2,000
01 2400 140 000 2	Clerical Sal Secon	\$36,901	\$38,700	\$39,869
01 2400 210 000 2	Fica Secon	\$9,760	\$9,783	\$9,965
01 2400 220 000 2	Retirement Secon	\$12,602	\$12,632	\$12,869
01 2400 230 000 2	Health Ins Secon	\$25,400	\$28,930	\$9,700
01 2400 290 000 2	Life Ins Secon	\$168	\$159	\$156
01 2400 410 000 2	Supplies Secon	\$1,150	\$1,150	\$1,150
01 2400 530 000 2	Equipment Secon	\$50	\$50	\$50
01 2400 630 000 2	Dues And Fees Secon	\$2,000	\$2,000	\$2,000
01 2400 670 000 2	Travel Secon	\$2,500	\$2,500	\$2,500
01 2400 690 000 2	Other Misc Exp Secon	\$2,551	\$2,551	\$2,551
2400 PRINCIPAL		<hr/>	<hr/>	<hr/>
		\$369,688	\$386,495	\$373,758
01 2510 342 000 1	Telephone Elem	\$5,000	\$6,000	\$6,000
01 2510 342 000 2	Telephone Secon	\$5,000	\$6,000	\$6,000
01 2510 111 000 3	Cash in lieu	\$9,850	\$10,335	\$11,170
01 2510 140 000 3	Clerical Salary	\$70,000	\$73,100	\$84,500
01 2510 210 000 3	Fica	\$6,108	\$6,383	\$7,300
01 2510 220 000 3	Retirement	\$6,915	\$7,221	\$8,347

01 2510 230 000 3	Health Ins	\$5,900	\$6,160	\$6,740
01 2510 290 000 3	Life Ins	\$96	\$90	\$90
01 2510 293 000 3	Workman's Comp	\$39,000	\$50,000	\$50,000
01 2510 318 000 3	Repair Maint Service	\$5,500	\$5,500	\$5,500
01 2510 327 000 3	Rental And Leases	\$1,000	\$1,500	\$1,500
01 2510 341 000 3	Postage	\$5,000	\$6,000	\$6,000
01 2510 410 000 3	Supplies	\$2,034	\$2,034	\$2,034
01 2510 460 000 3	Computer Software	\$6,500	\$6,500	\$6,500
01 2510 530 000 3	Equipment	\$1,141	\$1,141	\$1,141
01 2510 560 000 3	Computer Hardware	\$2,000	\$2,000	\$2,000
01 2510 670 000 3	Travel	\$547	\$547	\$547
01 2510 690 000 3	Other Misc Exp	\$429	\$429	\$429
2510 CLERICAL		<u>\$172,020</u>	<u>\$190,940</u>	<u>\$205,798</u>
01 2610 120 000 1	Sub/Summer Sal Elem	\$16,400	\$16,400	\$16,400
01 2610 140 000 1	Cust Sal Elem	\$39,290	\$40,425	\$41,679
01 2610 210 000 1	Fica Elem	\$4,260	\$4,348	\$4,443
01 2610 220 000 1	Retirement Elem	\$5,501	\$5,120	\$5,244
01 2610 230 000 1	Health Ins Elem	\$18,300	\$19,110	\$20,400
01 2610 290 000 1	Life Ins	\$64	\$76	\$76
01 2610 321 000 1	Fuel Elem	\$20,000	\$20,000	\$20,000
01 2610 322 000 1	Electricity Elem	\$35,000	\$35,000	\$35,000
01 2610 323 000 1	Water Sewer Elem	\$4,500	\$4,500	\$4,500
01 2610 410 000 1	Supplies Elem	\$15,055	\$15,055	\$15,055
01 2610 120 000 2	Sub/Summer Sal Secon	\$16,800	\$16,800	\$16,800
01 2610 140 000 2	Cust Sal Secon	\$67,984	\$74,888	\$78,529
01 2610 210 000 2	Fica Secon	\$6,486	\$7,014	\$7,292
01 2610 220 000 2	Retirement Secon	\$8,375	\$8,563	\$8,923
01 2610 230 000 2	Health Ins Secon	\$25,000	\$22,500	\$24,100
01 2610 290 000 2	Life Ins	\$150	\$83	\$83
01 2610 321 000 2	Fuel Secon	\$20,000	\$20,000	\$20,000
01 2610 322 000 2	Electricity Secon	\$35,000	\$35,000	\$35,000
01 2610 323 000 2	Water Sewer Secon	\$3,500	\$3,500	\$3,500
01 2610 410 000 2	Supplies Secon	\$9,588	\$10,000	\$10,000
2610 CUSTODIAL		<u>\$351,253</u>	<u>\$358,382</u>	<u>\$367,024</u>
01 2620 318 000 1	Cont/ser Repair Elem	\$10,694	\$10,694	\$10,694
01 2620 319 000 1	Other Purch Ser Elem	\$20,000	\$20,000	\$20,000
01 2620 328 000 1	Property Ins Elem	\$14,553	\$20,000	\$20,000
01 2620 500 000 1	Depreciation Fund Transfer	\$15,673	\$15,000	\$15,000
01 2620 520 000 1	Building Improvement	\$9,500	\$9,500	\$9,500
01 2620 530 000 1	Equipment Elem	\$2,000	\$2,000	\$2,000
01 2620 690 000 1	Other Exp Elem	\$1,950	\$1,950	\$1,950
01 2620 318 000 2	Con/ser Repair Secon	\$15,000	\$15,000	\$15,000
01 2620 319 000 2	Other Pur Ser Secon	\$45,000	\$45,000	\$45,000
01 2620 328 000 2	Property Ins Secon	\$15,000	\$20,000	\$20,000
01 2620 500 000 2	Depreciation Fund Transfer	\$15,673	\$15,000	\$15,000
01 2620 520 000 2	Building Improvement	\$15,000	\$15,000	\$15,000

01 2620 530 000 2	Equipment Secon	\$2,000	\$2,000	\$2,000
01 2620 690 000 2	Other Exp Secon	\$288	\$288	\$288
01 2620 140 000 3	Maintenance Sal	\$37,448	\$52,942	\$43,000
01 2620 210 000 3	Fica	\$2,864	\$4,050	\$3,289
01 2620 220 000 3	Retirement	\$3,699	\$5,230	\$4,248
01 2620 230 000 3	Health Ins	\$11,000	\$3,900	\$4,200
01 2620 290 000 3	Life Ins	\$129	\$22	\$40
2620 MAINTENANCE		<u>\$237,471</u>	<u>\$257,576</u>	<u>\$246,209</u>
01 2750 110 000 3	Transp Salaries	\$0	\$0	\$0
01 2750 140 000 3	Transp Salaries	\$93,528	\$106,000	\$123,000
01 2750 210 000 3	Fica	\$7,155	\$8,109	\$9,410
01 2750 220 000 3	Retirement	\$9,238	\$10,470	\$3,590
01 2750 230 000 3	Health Ins	\$2,308	\$2,308	\$2,873
01 2750 290 000 3	Life Ins	\$0	\$36	\$44
01 2750 318 000 3	Testing	\$325	\$325	\$500
01 2750 319 000 3	Purch Ser(physicals)	\$2,000	\$4,000	\$4,000
01 2750 332 000 3	Option Stu Mileage	\$500	\$500	\$500
01 2750 335 000 3	Lease Vehicles	\$44,600	\$0	\$0
01 2750 336 000 3	Gas And Oil	\$44,400	\$40,000	\$40,000
01 2750 337 000 3	Tires And Parts	\$25,000	\$25,000	\$25,000
01 2750 338 000 3	Purchased Repair	\$20,000	\$20,000	\$25,000
01 2750 530 000 3	Equipment	\$1,000	\$1,000	\$1,000
01 2750 641 000 3	Insurance	\$14,500	\$15,000	\$15,000
01 2750 690 000 3	Other Exp	\$2,259	\$2,000	\$2,000
2750 TRANSPORTATION		<u>\$266,813</u>	<u>\$234,748</u>	<u>\$251,917</u>
01 2760 331 000 0	Sped Early Childhood Transport	\$0	\$0	\$0
01 2760 110 000 1	SPED Transp Salary	\$0	\$0	\$0
01 2760 140 000 1	SPED TRANSP	\$0	\$0	\$10,000
01 2760 210 000 1	SPED Transp FICA	\$0	\$0	\$765
01 2760 220 000 1	SPED Transp Retire	\$0	\$0	\$988
01 2760 290 000 1	LIFE	\$0	\$0	\$2,873
01 2760 331 000 1	Contracted Elem	\$2,000	\$2,000	\$24
01 2760 332 000 1	Mileage/parents Elem	\$3,000	\$3,000	\$3,000
01 2760 331 000 2	Contracted Transpor	\$2,000	\$5,000	\$7,500
01 2760 332 000 2	Mileage/parent Secon	\$4,500	\$4,500	\$4,500
01 2760 336 000 2	Gas & Oil	\$500	\$500	\$500
01 2760 338 000 3	REPAIRS AND MAINTENANCE	\$0	\$0	\$0
01 2760 641 000 3	Insurance	\$1,300	\$1,300	\$1,300
2760 SPED TRANSP		<u>\$13,300</u>	<u>\$16,300</u>	<u>\$31,450</u>
01 3135 110 000 3	High Ability Instr	\$3,000	\$3,000	\$3,000
01 3135 210 000 3	High Ability Fica	\$230	\$230	\$230
01 3135 220 000 3	High Ability Retirement	\$297	\$297	\$297
01 3135 230 000 3	High Ability Health	\$0	\$500	\$1,000
01 3135 290 000 3	Life Ins	\$0	\$8	\$8
01 3135 410 000 3	High Abilt Learn Supplies	\$2,820	\$2,820	\$2,820

01 3135 460 000 3	HIGH ABIL SOFTWARE	\$520	\$520	\$520
01 3135 530 000 3	High Abilt Learn Equip	\$4,644	\$4,644	\$4,644
01 3135 630 000 3	High Abilt Learn Registration	\$3,383	\$3,383	\$4,000
01 3135 670 000 3	High Abilt Learn Mileage	\$320	\$320	\$320
3135 HIGH ABILITY		\$15,214	\$15,722	\$16,839
01 3137 140 000 3	Youth Center Wages	\$7,380	\$10,000	\$12,000
01 3137 210 000 3	Fica	\$565	\$1,000	\$1,000
01 3137 220 000 3	Retirement	\$729	\$729	\$1,000
01 3137 290 000 3	LIFE	\$0	\$0	\$0
3137 YOUTH CENTER		\$8,674	\$11,729	\$14,000
01 3516 560 000 3	DIST LEARN EQUIP	\$12,600	\$1,000	\$1,000
3516 DIST LEARN EQUIP		\$12,600	\$1,000	\$1,000
01 3570 411 000 2	Instructional Materials	\$0	\$0	\$0
01 3570 410 000 3	Supplies	\$0	\$0	\$0
01 3570 530 000 3	Equipment	\$0	\$0	\$0
01 3570 630 000 3	Dues And Fees	\$0	\$0	\$0
01 3570 670 000 3	Travel	\$0	\$0	\$0
3570 TEACHER EVALUATION GRANT-FLOW THROUGH		\$0	\$0	\$0
01 3573 411 000 2	Instructional Materials	\$0	\$0	\$0
01 3573 410 000 3	Supplies	\$0	\$0	\$0
01 3573 530 000 3	Equipment	\$0	\$0	\$0
01 3573 630 000 3	Dues And Fees	\$0	\$0	\$0
01 3573 670 000 3	Travel	\$0	\$0	\$0
3573 reVISION GRANT-FLOW THROUGH		\$0	\$0	\$0
01 4200 110 000 9	Title 1 Elem	\$37,981	\$37,044	\$43,626
01 4200 210 000 9	Fica	\$2,905	\$880	\$3,124
01 4200 220 000 9	Retirement	\$3,752	\$2,706	\$4,310
01 4200 230 000 9	Health Ins	\$7,310	\$1,000	\$12,600
01 4200 290 000 9	Life Ins	\$52	\$0	\$63
01 4200 410 000 9	Supplies/materials	\$120	\$120	\$120
01 4200 670 000 9	Travel	\$12	\$250	\$250
4200 TITLE 1		\$52,132	\$42,000	\$64,093
01 4200 410 000 9		\$10,172	\$5,454	\$8,151
4210 TITLE 1 Accountability		\$10,172	\$5,454	\$8,151
01 4325 110 000 9	Title IIA Class Size Reduction	\$14,157	\$17,550	\$18,299
01 4325 210 000 9	TITLE IIA Fica	\$1,083	\$343	\$1,343
01 4325 220 000 9	TITLE IIA Retirement	\$1,399	\$1,734	\$1,808
01 4325 230 000 9	TITLE IIA Health	\$4,256	\$1,286	\$5,810
01 4325 290 000 9	TITLE IIA Life Ins	\$22	\$87	\$29
4325 TITLE IIA		\$20,917	\$21,000	\$27,289

01 4326 630 000 9	Title II Eishenhower & Techno	\$2,000	\$2,000	\$2,000
4326 TITLE II		\$2,000	\$2,000	\$2,000
01 4327 110 000 9	REAP Salary	\$18,525	\$19,492	\$15,253
01 4327 210 000 9	REAP Fica	\$1,417	\$1,417	\$1,113
01 4327 220 000 9	REAP Retirement	\$1,830	\$1,830	\$1,506
01 4327 230 000 9	REAP Health	\$0	\$0	\$4,843
01 4327 290 000 9	REAP Life	\$0	\$0	\$24
4327 REAP		\$21,772	\$22,739	\$22,739
01 4403 310 000 9	IDEA Vocational/Vision	\$7,469	\$7,469	\$7,469
4403 IDEA		\$7,469	\$7,469	\$7,469
01 4404 318 000 1	SPED IDEA PRE-K	\$7,514	\$7,514	\$7,514
01 4404 110 000 9	SPED IDEA instr	\$22,000	\$25,031	\$22,566
01 4404 140 000 9	SPED IDEA PARA	\$13,400	\$18,224	\$11,895
01 4404 210 000 9	SPED IDEA FICA	\$2,708	\$3,240	\$1,938
01 4404 220 000 9	SPED IDEA RETIRE	\$3,497	\$4,273	\$3,404
01 4404 230 000 9	SPED IDEA HEALTH	\$5,000	\$9,506	\$7,467
01 4404 290 000 9	SPED IDEA LIFE	\$0	\$100	\$86
4404 SPED IDEA		\$54,119	\$67,888	\$54,870
01 4406 110 000 9	BASE 3-5 SPED INSTR	\$2,067	\$2,148	\$2,329
01 4406 210 000 9	BASE 3-5 SPED FICA	\$158	\$160	\$84
01 4406 220 000 9	BASE 3-5 SPED RETIR	\$205	\$212	\$124
01 4406 230 000 9	BASE 3-5 SPED HEALTH	\$0	\$415	\$0
01 4406 290 000 9	BASE 3-5 SPED LIFE	\$0	\$5	\$5
01 4406 410 000 9	SUPPLIES	\$0	\$0	\$0
4406 BASE 3-4 SPED		\$2,430	\$2,940	\$2,542
01 4410 110 000 1	IDEA Instr	\$45,000	\$30,092	\$0
01 4410 140 000 1	IDEA Pov Early Child Para	\$10,000	\$11,081	\$0
01 4410 210 000 1	IDEA Fica	\$4,207	\$3,000	\$0
01 4410 220 000 1	IDEA Retire	\$5,433	\$4,070	\$0
01 4410 230 000 1	IDEA Health	\$5,000	\$11,742	\$0
01 4410 290 000 1	IDEA Life	\$0	\$72	\$0
01 4410 313 000 1	IDEA Speech Teacher Preschool	\$5,617	\$5,617	\$22,000
01 4410 318 000 1	IDEA Sped Supervision Preschool	\$0	\$0	\$5,000
01 4410 313 000 1	IDEA D/E Audiology Preschool	\$6,000	\$6,000	\$250
01 4410 313 000 1	IDEA Deaf Education Services Preschool	\$0	\$0	\$0
01 4410 318 000 1	IDEA D/E Psychological Services Preschool	\$0	\$0	\$5,500
01 4410 313 000 1	IDEA OT Therapy Preschool	\$0	\$0	\$4,000
01 4410 313 000 1	IDEA PT Therapy Preschool	\$0	\$0	\$2,000
01 4410 313 000 1	IDEA Vision Services Preschool	\$0	\$0	\$0
4410 IDEA E-P		\$81,257	\$71,674	\$38,750
01 4700 110 000 9	Vocational Wages	\$2,400	\$2,400	\$2,400

01 4700 210 000 9	Vocational FICA	\$183	\$183	\$183
01 4700 220 000 9	Vocational Retire	\$238	\$238	\$238
01 4700 230 000 9	Vocational Health	\$300	\$300	\$300
01 4700 290 000 9	Vocational Life	\$2	\$2	\$2
4700 VOCATIONAL		\$3,123	\$3,123	\$3,123
01 5000 000 000 1	Computer Equip Elem	\$8,800	\$8,800	\$0
01 5000 000 000 2	Computer Equip Seco	\$34,400	\$34,400	\$0
5000 DEBT SERVICES		\$43,200	\$43,200	\$0
01 8000 752 000 2	Activity Fund Transfer	\$15,000	\$15,000	\$15,000
01 8000 753 000 2	Special Building Transfer	\$0	\$0	\$0
01 8000 754 000 3	Bond Fund Transfer	\$0	\$0	\$0
01 8000 755 000 3	Depreciation Fund Transfer	\$25,000	\$164,816	\$213,769
01 8000 756 000 3	Lunch Fund Transfer	\$15,000	\$25,266	\$8,072
8000 TRANSFERS (OUTGOING)		\$55,000	\$205,082	\$236,841

Account Number	Account Description	2015-16 Budget	2016-17 Budget	2017-18 Budget
1100	All Instruction Except SPED Programs	\$2,884,363	\$2,995,590	\$3,061,538
1200	Special Education Instructional Programs	\$1,194,763	\$1,337,224	\$1,550,644
2100/2150	Support Services - Pupils	\$161,549	\$168,705	\$171,220
2200	Support Services - Staff	\$236,128	\$241,665	\$226,076
2310	Board of Education	\$48,725	\$48,250	\$49,750
2320	Executive Administration Services	\$201,902	\$202,521	\$208,420
2330	District Legal Services	\$19,000	\$15,000	\$15,000
2400	Office of the Principal	\$369,688	\$386,495	\$373,758
2510	General Administration - Business Services	\$172,020	\$190,940	\$205,798
2520	Vehicle Acquisition & Maintenance	\$0	\$0	\$0
2600	Maintenance & Operation of Building(s) & Site(s)	\$588,724	\$615,958	\$613,233
2750	Regular Pupil Transportation	\$266,813	\$234,748	\$251,917
2760	School Age Special Education Pupil Transportation	\$13,300	\$16,300	\$31,450
3000	Community Services	\$0	\$11,729	\$14,000
3500	State Categorical Programs	\$36,488	\$16,722	\$17,839
4000	Federal Programs	\$245,219	\$240,833	\$231,026
5000	Debt Services	\$43,200	\$43,200	\$0
6000	Summer School	\$0	\$0	\$0
7000	Adult Education	\$0	\$0	\$0
8000	Transfers to _____ Fund	\$55,000	\$205,082	\$236,841
	Interfund Loan/Repayment to _____ Fund	\$0	\$0	\$0
<b>TOTAL DISBURSEMENTS &amp; TRANSFERS</b>		<b>\$6,536,882</b>	<b>\$6,970,962</b>	<b>\$7,258,510</b>
	SPED EXPENDITURES	\$1,208,063	\$1,353,524	\$1,582,094
	TOTAL NON-SPED EXPENDITURES & TRANSFER:	\$5,328,819	\$5,617,438	\$5,676,416
	NECESSARY CASH RESERVE	\$960,000	\$1,000,000	\$1,200,000

TOTAL DISBURSE, TRANSFERS, CASH RESERVE	\$7,496,882	\$7,970,962	\$8,458,510
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<b>% +/-</b>	<b>\$ +/-</b>
1.5%	\$12,300
8.0%	\$1,340
0.0%	\$0
1.6%	\$1,043
1.5%	\$1,215
15.3%	\$29,800
1.6%	\$25
0.0%	\$0
0.0%	\$0
0.0%	\$0
0.0%	\$0
0.0%	\$0
0.0%	\$0
0.0%	\$0
0.0%	\$0
0.0%	\$0
0.0%	\$0
0.0%	\$0
0.0%	\$0
0.0%	\$0
0.0%	\$0
0.0%	\$0
-2.9%	-\$25,100
8.0%	\$1,340
0.0%	\$0
0.0%	\$0
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-2.9%	-\$2,479
12.7%	\$28,000
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0.0%	\$0
50.0%	\$2,500
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0.0%	\$0
0.0%	\$0
10.0%	\$500
0.0%	\$0
0.0%	\$0
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0.0%	\$0
1.8%	\$49,813
0.0%	\$0
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0.0%	\$0

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0.0%	\$0
0.0%	\$0
0.0%	\$0
150.0%	\$300
0.0%	\$0
0.0%	\$0
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3.5%	\$300

0.0%	\$0
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0.0%	\$0	
0.0%	\$0	
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25.0%	\$7,000	
8.7%	\$4,000	<b>1002</b>
42.9%	\$3,000	<b>4007</b>
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3.0%	\$23	
3.1%	\$31	
8.0%	\$124	
0.0%	\$0	
3.1%	\$312	
3.0%	\$23	
3.1%	\$31	
8.0%	\$124	
0.0%	\$0	
3.7%	\$980	
-1.3%	-\$1,850	
8.0%	\$650	
20.0%	\$400	
14.4%	\$22,200	
6.1%	\$1,446	
5.9%	\$1,764	
-3.3%	-\$2,000	

-1.4%	-\$9
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12.0%	\$375
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0.0%	\$0

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5.3%	\$22,976
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0.5%	\$1,089
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-21.6%	-\$19,000
-7.9%	-\$1,906
-6.0%	-\$1,769
21.6%	\$16,000
0.6%	\$3
0.0%	\$0
0.0%	\$0
50.0%	\$500
0.0%	\$0
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-2.6%	-\$12,072
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256.4%	\$161,536

**ESU CODE**

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#DIV/0!	\$2,500	<b>4005</b>
#DIV/0!	\$35,000	

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0.0%	\$0
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0.0%	\$0
0.4%	\$17
0.4%	\$23
6.1%	\$700
2.4%	\$2
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0.0%	\$0
0.0%	\$0
1.1%	\$1,248

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0.0%	\$0
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3.1%	\$78
8.0%	\$316
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0.0%	\$0
0.0%	\$0

3.3%	\$1,247
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66.7%	\$20
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0.0%	\$0
3.1%	\$1,661
0.0%	\$0
3.0%	\$126
3.1%	\$165
8.0%	\$1,547
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25.0%	\$500

0.0%	\$0
0.0%	\$0
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4.4%	\$3,999
-37.2%	-\$12,031
-37.2%	-\$921
-37.2%	-\$1,188
121.4%	\$4,295
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0.0%	\$0
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-37.2%	-\$12,031
-37.2%	-\$921
-37.2%	-\$1,188
121.4%	\$4,295
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-19.5%	-\$19,690
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18.2%	\$1,000
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0.0%	\$0
0.0%	\$0
4.2%	\$500
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3.1%	\$1,500
2.4%	\$3,028

3.1%	\$527
1.8%	\$197
1.8%	\$255
7.9%	\$1,890
1.5%	\$2
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2.9%	\$5,899

0.0%	\$0
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0.0%	\$0

1.1%	\$1,009
8.0%	\$1,522
0.0%	\$0
2.4%	\$262
1.5%	\$188
3.4%	\$700
-1.7%	-\$3
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1.4%	\$1,230
0.0%	\$0
3.0%	\$1,169
1.9%	\$182
1.9%	\$237
-66.5%	-\$19,230
-1.9%	-\$3
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-3.3%	-\$12,737

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8.1%	\$835
15.6%	\$11,400
14.4%	\$917
15.6%	\$1,126



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0.0%	\$0
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-18.8%	-\$761
-18.8%	-\$982
7.7%	\$300
81.8%	\$18
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-4.4%	-\$11,367

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16.0%	\$1,301
-65.7%	-\$6,880
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53.8%	\$175
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7.3%	\$17,169

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#DIV/0!	\$765
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92.9%	\$15,150

0.0%	\$0
0.0%	\$0
0.0%	\$0
100.0%	\$500
0.0%	\$0
0.0%	\$0

0.0%	\$0
0.0%	\$0
18.2%	\$617
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7.1%	\$1,117

20.0%	\$2,000
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37.2%	\$271
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19.4%	\$2,271

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17.8%	\$6,582
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1160.0%	\$11,600
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52.6%	\$22,093

49.4%	\$2,697
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49.4%	\$2,697

4.3%	\$749
291.5%	\$1,000
4.3%	\$74
351.8%	\$4,524
-66.7%	-\$58
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29.9%	\$6,289

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-21.5%	-\$304
-17.7%	-\$324
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-9.8%	-\$2,465
-34.7%	-\$6,329
-40.2%	-\$1,302
-20.3%	-\$869
-21.4%	-\$2,039
-14.0%	-\$14
-19.2%	-\$13,018
8.4%	\$181
-47.5%	-\$76
-41.5%	-\$88
-100.0%	-\$415
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-100.0%	-\$11,081
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-100.0%	-\$4,070
-100.0%	-\$11,742
-100.0%	-\$72
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#DIV/0!	\$4,000
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**ESU CODE**

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**0001**  
**1003**  
**2014**  
**1002**  
**4006**  
**4005**  
**2008**

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-100.0%	-\$34,400
-100.0%	-\$43,200

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29.7%	\$48,953
-68.1%	-\$17,194
15.5%	\$31,759

**16/17 to 17/18 16/17 to 17/18**

<b>% +/-</b>	<b>Value +/-</b>
2.2%	\$65,948
16.0%	\$213,420
1.5%	\$2,515
-6.5%	-\$15,589
3.1%	\$1,500
2.9%	\$5,899
0.0%	\$0
-3.3%	-\$12,737
7.8%	\$14,858
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7.3%	\$17,169
92.9%	\$15,150
19.4%	\$2,271
6.7%	\$1,117
-4.1%	-\$9,807
-100.0%	-\$43,200
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#DIV/0!	\$0
15.5%	\$31,759
#DIV/0!	\$0
	\$0
4.1%	\$287,548
16.9%	\$228,570
1.0%	\$58,978
	\$0
20.0%	\$200,000

\$0

\$0

6.1%

\$487,548



# Notice of Special Hearing To Set Final Tax Request

Ravenna Public Schools (10-0069) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 11th day of September 2017 at 7:55 o'clock P.M., at Ravenna Public Schools High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

### **2016/17 Budget Information**

### **2017/18 Budget Information**

Fund	2016-2017 Property Tax Request	2016 Tax Rate	Property Tax Rate (2016-2017 Request Divided By 2017 Valuation)	2017-2018 Proposed Property Tax Request	Proposed 2017 Tax Rate
<b>General Fund</b>	5,559,406.01	0.826513	0.740859	5,559,406.01	0.740859
<b>Bond Fund(s) K - 12</b>			0.000000	-	0.000000
<b>Bond Fund(s) K - 8</b>			0.000000		0.000000
<b>Bond Fund(s) 9 - 12</b>			0.000000		0.000000
<b>Bond Fund _____</b>			0.000000		0.000000
<b>Special Building Fund</b>	151,515.15	0.022526	0.020191	151,515.15	0.020191
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>	111,700.00	0.016606	0.014885	101,010.10	0.013461
<b>Qualified Capital Purpose Undertaking Fund K - 8</b>			0.000000		0.000000
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>			0.000000		0.000000

**PROPERTY TAX REQUEST RESOLUTION**  
**2017-2018 TAX REQUEST RESOLUTION**  
**FOR**  
**BUFFALO COUNTY SCHOOL DISTRICT # 69**

WHEREAS, public notice was given at least five days in advance of a Special Public Hearing called for the purpose of discussing and approving or modifying the District's Tax Requests for the 2017-2018 school fiscal year for the General Fund, Special Building Fund, and Qualified Capital Purpose Undertaking Fund of Buffalo County School District # 69; and

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board" of Buffalo County School District # 69 (hereinafter "the District") at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached hereto as Exhibit A, all as required by law; and

WHEREAS, the Board provided an opportunity to receive comment, information and evidence from persons in attendance at such Special Hearing; and

WHEREAS, the Board, after having reviewed the District's Tax Requests for each said fund, and after public consideration of the matter, has determined that the Final Tax Requests as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the 2017-2018 school fiscal year.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at \$5,559,406; (2) the Tax Request for the Special Building Fund should be, and hereby is set at \$151,515; (3) the Tax Request for the Qualified Capital Purpose Undertaking Fund should be, and is hereby set at \$101,010.

It is so moved by \_\_\_\_\_ and seconded by \_\_\_\_\_ this 11<sup>th</sup> day of September, 2017.

Roll Call vote as follows:

Marilyn Bohn	YES	NO	ABSENT
Misti Fiddelke	YES	NO	ABSENT
Ryan Osten	YES	NO	ABSENT
Tara Schirmer	YES	NO	ABSENT
Dawn Standage	YES	NO	ABSENT
Marc Vacek	YES	NO	ABSENT

The undersigned herewith certifies, as Secretary of the Board of Education of Buffalo County School District #69, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

\_\_\_\_\_, Secretary

Regular August 2017 Meeting  
Monday, August 14, 2017  
7:00 PM Ravenna High School Library  
41750 Carthage Road  
Ravenna, NE 68869

Marilyn Bohn: Present  
Misti Fiddelke: Absent  
Ryan Osten: Present Tara  
Schirmer: Present Dawn  
Standage: Present Marc  
Vacek: Present

1. Call to Order and Roll Call - Open Meeting Law

2. Excuse Absent Board Members

Motion to excuse absent board member, Misti Fiddelke, passed with a motion by Marilyn Bohn and a second by Marc Vacek.

Marilyn Bohn: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Dawn Standage: Yea, Marc Vacek: Yea  
Yea: 5, Nay: 0

3. Recitation of Pledge of Allegiance to the Flag of the United States of America by Board and Attendees

4. Approval of Agenda

Motion to approve the agenda passed with a motion by Marc Vacek and a second by Dawn Standage.

Marilyn Bohn: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Dawn Standage: Yea, Marc Vacek: Yea  
Yea: 5, Nay: 0

5. Annual Board Budget Planning Workshop @ 7:00 PM-8:00 PM (Regular August Meeting Commenced Immediately Following the Budget Workshop at 8:01)

6. Financial Report

7. Consent Agenda

Motion to approve the consent agenda passed with a motion by Marilyn Bohn and a second by Marc Vacek.

Marilyn Bohn: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Dawn Standage: Yea, Marc Vacek: Yea  
Yea: 5, Nay: 0

7.1. Minutes

7.2. Approval of Bills

7.3. Approve transfer from the General Fund to the Lunch Fund in the amount of \$2695

7.4. Discuss, consider, and take all action necessary to the resignation of Mrs. Lynda Endecott, Ravenna Public Schools Head Cook

7.5. Discuss, consider and take all action necessary to declaring office supply materials as surplus for disposal or sale

8. Request to Address the Board and Correspondence: There were no requests to address the board or correspondences addressed to the board.

9. Blue Jay Celebration of Success-Foreign Exchange Student Minh Park & Host Parents Sondra & Monte Steele visited with the board. Welcome, Minh!

10. ABC Blue Jay Staff Member of the Month-Mrs. Shari Spaulding

11. Information and Action Items

11.1. Hear support, opposition, criticism, suggestions or observations relating to Parental Involvement Policy (5018)

Motion to reaffirm Parental Involvement Policy 5018 and adopt as written passed with a motion by Dawn Standage and a second by Marc Vacek.

Marilyn Bohn: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Dawn Standage: Yea, Marc Vacek: Yea

Yea: 5, Nay: 0

11.2. Hear support, opposition, criticism, suggestions or observations relating to Title I Parental Involvement Policy (5057)

Motion to affirm Title I Parental Involvement Policy and to approve as written passed with a motion by Marilyn Bohn and a second by Ryan Osten.

Marilyn Bohn: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Dawn Standage: Yea, Marc Vacek: Yea

Yea: 5, Nay: 0

11.3. Hear support, opposition, criticism, suggestions or observations relating to Student Fees Policy (5045)

Motion to adopt Student Fees Policy (5045) as written passed with a motion by Ryan Osten and a second by Dawn Standage.

Marilyn Bohn: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Dawn Standage: Yea, Marc Vacek: Yea

Yea: 5, Nay: 0

11.4. Review, discuss, consider, and take all necessary action to Student Bullying Policy (5054)  
Motion to reaffirm and adopt Bullying Policy (5054) as written passed with a motion by Marc Vacek and a second by Ryan Osten.

Marilyn Bohn: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Dawn Standage: Yea, Marc Vacek: Yea

Yea: 5, Nay: 0

11.5. Discuss, consider, and take all necessary action to 6000 Series Board Policies

Motion to approve first reading of 6000 Series Policies passed with a motion by Marilyn Bohn and a second by Dawn Standage.

Marilyn Bohn: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Dawn Standage: Yea, Marc Vacek:  
Yea  
Yea: 5, Nay: 0

11.6. Discuss, consider, and take all necessary action to Board Policies included in the 2017 Summer Policy Update

Motion to adopt a more current and revised version of the policies included in the 2017 Summer Policy Update and to have the most recently adopted policies supercede any prior policies passed with a motion by Dawn Standage and a second by Marc Vacek.

Marilyn Bohn: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Dawn Standage: Yea, Marc Vacek:  
Yea  
Yea: 5, Nay: 0

11.7. Discuss, consider, and take all necessary action to bid selection for hanging heaters in the bus barn & shop

Motion to approve awarding bid for bus barn and shop heater replacement to Rutt's Heating & Air Conditioning in the amount of \$4950 passed with a motion by Marc Vacek and a second by Ryan Osten.

Marilyn Bohn: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Dawn Standage: Yea, Marc Vacek:  
Yea  
Yea: 5, Nay: 0

12. Discussion Items

13. Elementary Principal's Report

14. Secondary Principal's Report

15. Superintendent's Report

16. Positive Comments

Thanks to Dan and his crew for all their hard work over the summer time. The building looks fantastic! We appreciate all the hard work Dan Cyboron and his crew put in over the summer months to get the building ready for another school year.

-Ravenna School Board

Thanks to Todd VanWinkle for all of his care of the grounds during the summer months and throughout the school year. The grass looks great! The grounds look very well cared for.

-Ravenna School Board

The 2017 Student Orientation was a great success. Dave Huryta showed great patience and he was very organized when getting the students their new computers during the orientation.

-Marc Vacek

Mr. Kjar did a great job of educating parents on the appropriate and inappropriate use of social media during the 2017 Student Orientation.

-Tara Schirmer

I was impressed with the patience and attendance of our parents during the 2017 Back to School Orientation. The office staff and administration appreciate the parents' efforts in completing all

necessary paperwork, their attentiveness during the presentation of information, and their help in getting the year off to a positive start.

-Brad Kjar, Secondary Principal

A special thank you to all of our community members and volunteers who keep our students "productively occupied" during the summer months. Baseball/Softball coaches, club sports team coaches, scout leaders, 4-H Leaders, public library staff, lifeguards at the pool. All of these people helped make our students' summers active, enjoyable, and engaging. Thanks for your efforts over the summer months!

-Ken Schroeder, Superintendent

#### 17. Adjournment

Motion to adjourn at 9:22 PM Passed with a motion by Marilyn Bohn and a second by Marc Vacek.

Marilyn Bohn: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Dawn Standage: Yea, Marc Vacek: Yea

Yea: 5, Nay: 0

# Invoice



Page	1/1
Invoice	NE00010055
Date	08/31/2017

**Bill to:**

**Opaa! Food Mgt. of NE, LLC**

100 Chesterfield Business Parkway  
Chesterfield, MO 63005-3005

**Ravenna Public Schools**

41750 Carthage Road PO Box 8400  
Ravenna, NE 68869-8869

Customer ID	Description	Payment Terms		
NE0007	AUGUST 2017 CONTRACT SERVICES	0%0/NET30		
Quantity	Itemized	Meal Equivalent	Unit Price	Total
3822.00	Student Lunches		\$2.4900	\$9,516.78
756.00	Student Breakfasts		\$1.2450	\$941.22
238.52	A la Carte	\$827.65 ÷ 3.4700	\$2.4900	\$593.90
145.17	Adult Lunches	\$503.75 ÷ 3.4700	\$2.4900	\$361.48
4.81	Adult Breakfasts	\$16.70 ÷ 3.4700	\$2.4900	\$11.98
338.00	Preschool Snack		\$0.4000	\$135.20
1024.00	K-3 Milk		\$0.3500	\$358.40
343.00	Preschool Milk		\$0.2500	\$85.75

**NOTES:**

<b>Total</b>	<b>\$12,004.72</b>
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390

Please Remit Payment To: Opaa! Food Management, Inc. P.O. Box 790379 St. Louis, MO 63179 636-812-0777

RAVENNA PUBLIC SCHOOL  
NEGOTIATED AGREEMENT

2017-2018

This agreement is made and entered into this 9<sup>th</sup> day of January, 2017, by and between the Board of Education of the School District #69 of Ravenna in the County of Buffalo, in the State of Nebraska (hereinafter referred to as the "Board") and Ravenna Education Association (hereinafter referred to as the "Association").

General Purpose

The Ravenna Board of Education and the Ravenna Education Association recognize that the development of a quality educational program for the children attending the Public Schools of Ravenna is a joint responsibility which can best be achieved by agreement that all parties work toward common goals. The public officials and the Association enter into this agreement with mutual dedication, recognizing that the experience, creativity and judgment of all parties are necessary to reach the education needs of the community.

ARTICLE I

Recognition

The Board recognizes the Association as the exclusive and sole collective negotiating representative for all teachers employed by the District.

Teacher shall mean all certified teaching personnel and other professional personnel employed by the District, but excluding Superintendent, Senior High Principal, and Elementary Principal.

ARTICLE II

Salaries

A. Salary Schedule

The Base Salary for the 2017-2018 school year will be \$33,850.00 with the increments of 5% for further education and 4% for years of experience, except for the last two steps on columns E, F, and G which are 2% each. A copy of the salary schedule is attached later in this agreement.

B. Extra Duty Schedule

All teachers assigned duties in addition to teaching shall be paid for such duties according to the extra duty schedule attached later in this agreement.

C. Method of Payment

1. All teachers' salaries including extra duty pay shall be paid in equal monthly installments. Should assigned duties not be completed,

salary shall be withheld until completed.

2. All teachers on extended contracts shall be paid 1/185 of his placement on the salary schedule for each day employed over 185 days.

### ARTICLE III

#### Insurance and Annuities

##### A. Health Care Coverage

The Board of Education shall provide health insurance to the teacher with a tiered premium rate. The policy shall be the \$900 Deductible Blue Preferred with Utilization Management. A \$3,500 deductible plan will also be available as an option for employees during the 2017-18 school year. The difference in premium between and \$900 deductible and the \$3500 deductible will be paid by the district and deposited in the employee's Health Savings Account. Health insurance is a 4-tier policy. This will provide a single teacher with a premium of \$607.93 monthly, teacher and child(ren) with a premium of \$1,124.68 monthly, teacher and spouse with a premium of \$1,276.65 monthly, and a married teacher taking the family health plan a premium of \$1,714.22 monthly. All of these policies include individual dental. Additional family dental may be purchased by the teacher. The Board shall provide at the discretion of the teacher, employed by Ravenna Public Schools prior to the 2014-2015 school year, an amount equal to the single premium for any existing insurance, annuity program or as salary, in place of health coverage (called the cash in lieu option). Starting with the 2014-2015 school year any employee hired will no longer receive the cash in lieu option for their insurance. Any employee hired previous to the 2014-2015 school year will retain the option of cash in lieu for the remainder of their employment at Ravenna Public Schools. The Board reserves the right to evaluate other competitive insurance groups each year and to make recommendations concerning the carrier used to provide the health insurance. The carrier for the 2017-18 year will be Blue Cross/ Blue Shield. The school board also offers a Section 125 Plan administered by Pay Flex. In addition to premium payments as in the past, the Section 125 Plan will be expanded to also allow pre-tax opportunities for non-reimbursed medical/dental/vision care expenses plus child care expenses.

##### B. Disability

The board shall make available for the employee to purchase through payroll deduction group long term disability insurance. Benefits shall be payable upon the thirtieth (30) calendar day of disability at sixty (60%) percent of annual contractual salary. Benefit payments shall continue to age sixty-five (65) or until termination of disability whichever occurs first.

##### C. Loss of Life

The Board shall provide \$40,000.00 group term Life Insurance for each teacher.

### ARTICLE IV

## Teacher Employment

### PLACEMENT OF SALARY SCHEDULE

1. A valid Nebraska Teaching Certificate.
2. New teachers hired to the school system will be allowed a maximum of five steps on the schedule on the basis of past experience in state approved or fully accredited schools or at the discretion of the superintendent, the school will allow up to eight steps on the salary schedule on the basis of past experience.
3. The Superintendent shall determine the teaching field to which a teacher is assigned and will place him/her on the proper step of the schedule.
4. Academic hours beyond the Bachelors Degree will be recognized for salary increases provided the hours are accumulated in a graduate program of an accredited University or College and provided the hours are related to an area of teaching and not necessarily the area in which the teacher is employed. Academic hours in undergraduate level courses taken after receiving the Bachelors Degree will receive the same increase in salary as those on the graduate level providing those hours are approved by the Board.
5. To receive credit in horizontal steps beyond BA+9 step in the salary schedule for teachers, the teacher must show that the additional hours would lead to a Masters Degree. This can be shown by presenting a copy of an Official Program of Study supplied by the University or College. An outline of courses as described in a college bulletin will be sufficient. Additional hours earned during summer school, off-campus or night classes will be recognized only if complete transcripts are filed in the school administrative office by September 1st, of the contract year. No salary shall be paid to a teacher until this is done. It is the responsibility of the head administration of the school system to see that all hours of credit are coded accurately.

6. To be placed on the MA18 or MA9 level a teacher must meet the following conditions:

- a. eligible for MA
- b. additional hours be of graduate level
- c. additional hours to be in teaching field or lead to an additional endorsement. Endorsement must be approved by the superintendent of schools. The additional endorsement must be of some teaching value to the Ravenna Schools.

A complete transcript shall be placed on file in the school administrator's office by September 1<sup>st</sup>, of the contract year.

## ARTICLE V

### Leaves

#### A. Sick Leave

At the beginning of each school year each teacher shall be credited with ten (10) days of sick leave allowance to be used for absences caused by illness or temporary disability of the teacher. Teachers new to the system will be given fifteen (15) days the first year of their employment. Teachers will be allowed to use ten (10) days per year for illness in the immediate family: (spouse, children, mother, father, mother-in-law, father-in-law, brother, sister, brother-in-law, sister-in-law, grandchild, grandparent, son-in-law, or daughter-in-law). These ten (10) days will be subtracted from the teacher's accumulated days. Sick leave may accumulate from year to year up to fifty (50) days. A doctor's statement may be required after five (5) days of continued illness. The administration shall furnish to each teacher a written statement at the beginning of each school year setting forth the total sick leave.

#### B. Personal Leave

There shall be two (2) days personal leave. The number of teachers who take leave at the same time may be restricted by the administration. Application shall be made at least two days in advance. Personal leave may be taken before or after a scheduled vacation with approval of the superintendent. Teachers shall be professional in the use of their personal leave. One-half day or one day of unused personal leave will be carried over to the following year; therefore teachers could accumulate three (3) personal days.

#### C. Professional Leave

Each teacher shall be allowed five (5) days professional leave with administrative approval.

#### D. Emergency Leave/Bereavement Leave

Emergency leave may be granted when the absence is not covered under

another leave. Up to five (5) days may be granted with notification and approval of administration. Emergency would include the following: death in the immediate family (spouse, children, mother, father, mother-in-law, father-in-law, brother, sister, brother-in-law, sister-in-law, grandchild, grandparent, son-in-law, or daughter-in-law), **should the death of a spouse or child cause sickness (physical, emotional, or mental) the language of sick leave may be used;** b. court appearances beyond personal leave days.

A maximum of five (5) additional sick leave days may be used as emergency leave if needed.

E. Bereavement Leave

A maximum of five (5) sick leave days may be used each year as bereavement leave to allow a staff member to attend the funeral of a friend or relative not in the immediate family.

F. Extended Leave

Any certified employee upon proper application to the Superintendent of Schools and approval of the Board, may be granted a leave of absence without pay for: family hardship, education, work experience, drafted military duty, National Guard duty, Reserve Military duty. When granted a leave of absence the teacher and Board shall agree upon the length of time involved. The teacher shall guarantee his or her return to the position held by signing an agreement with the Board prior to being granted such leave.

G. Special Circumstance Leave

The board understands that, on rare occasions, its employees will be out of contractual leave allotments and have circumstances arise which present unique opportunities not likely to occur very often. The purpose of this provision is to authorize the Superintendent to grant unpaid leave to staff members deemed eligible under this provision by the Superintendent.

**Special Circumstance Leave.** The leave contemplated in this provision is "Special Circumstance Leave." "Special Circumstance Leave" means leave taken on an expected duty day for events which are very rare and "once in a lifetime" type of events which are unlikely to occur on a regular basis. The following are some examples, but not an exhaustive list, of leave which the board believes would likely qualify for Special Circumstance Leave: a child's wedding; a child qualifying for a state tournament event; or a parent or spouse's retirement celebration.

**Not a Substitute for Paid Leave.** Special Circumstance Leave is not a substitute for paid leave. If any staff member has paid leave remaining in a given contract year which could be used for the leave requested pursuant to this provision, the Superintendent shall require the employee to use the available leave provided outside of this provision prior to considering Special Circumstance Leave.

**Leave Requests and Response.** Staff members requesting Special

Circumstance Leave shall make a written request to the Superintendent or Superintendent's designee in letter form with as much advance notice as possible. Special Circumstance Leave shall be requested at least **14 calendar days in advance**. When the employee does not know 14 days in advance of the need for Special Circumstance Leave, the employee should provide as much notice as possible. The Superintendent is authorized to deny an otherwise-qualifying Special Circumstance Leave request if the notice is insufficient to allow the administration to plan for the leave, such as when it would be a detriment to students and other staff members.

The leave request shall contain the following information: the times and dates of the leave; the number of days requested, up to 3; the nature of the event(s) for which the leave is requested; and an explanation as to why the leave should constitute Special Circumstance Leave. The Superintendent will respond orally or in writing within a reasonable time after receiving the request either granting or denying the leave.

**Three-day Cap.** All Special Circumstance Leave is capped at three (3) days per contract year. Each special circumstance day may only be used for a single day of leave and may not be used in tandem with personal leave days.

**Fully Unpaid Leave.** Special Unpaid Leave is a fully deducted leave day, meaning the employee's pay will be reduced for the day or days by the full per diem cost of the employee's salary, insurance, and any other benefits costs normally paid by the district.

**Recordkeeping by the Superintendent.** The Superintendent or Superintendent's designee will keep a running ledger of all Special Circumstance Leave requests and whether those requests were granted or denied. As deemed appropriate by the Superintendent, he or she shall make a report to the board regarding the requests made pursuant to this provision.

**Duration of Benefit**

Special Circumstance Leave will be available for the duration of the 2017-18 contract term. The benefit will expire at the end of the 2017-18 contract term.

ARTICLE VI

Miscellaneous Provisions

Mileage and Expenses

Mileage and expense shall be paid to the individual teacher as follows:

1. to attend curriculum meetings.
2. to attend specific subject area activities in which students are involved.

In each case approval by the Administrator is required in advance.

REIMBURSEMENT FOR K-12 TEACHERS USING THEIR PLANNING PERIOD TO SUBSTITUTE

K-12 teachers that are requested to substitute for a staff member during their planning period will be reimbursed at the rate of \$15.00 per period.

Compensation for Unused Sick Leave

The district shall compensate teachers for unused sick leave in the following manner: At the beginning of each school year, teachers continuing their employment at the Ravenna Public Schools shall be compensated for each day of accumulated sick leave exceeding fifty (50) days, at a rate of \$40.00 per day. This process shall begin September, 2006, and shall continue until such time as the procedure is amended or repealed through the negotiation process.

ARTICLE VII

Duration of Agreement

This contract will be effective as of the beginning of the 2017-2018 school year and shall continue in effect until a substitute contract is adopted, which shall then be fully retroactive to the beginning of the 2018-2019 school year, except that any insurance premium shall be effective as soon as possible after settlement.

ARTICLE VIII

Document Authorization

In witness whereof the parties hereto caused this Contract to be signed by their respective presidents, attested by their respective chief negotiators and their signature to be placed hereon, all on the day and year first above written.

RAVENNA EDUCATION ASSOCIATION

RAVENNA BOARD OF EDUCATION  
DISTRICT #69

By Erin M. Jani  
President

By [Signature]  
President

By [Signature]

By \_\_\_\_\_

Chief Negotiator

Chief Negotiator

Note: As of September 11, 2006, the REA will offer the initial proposal for each year of the negotiation process.

#### APPENDIX A

##### GRIEVANCE PROCEDURES

The Board recognizes the Professional Rights and Responsibilities Committee of the Association and the Grievance Procedure which follows:

The Board, on its own behalf and on behalf of the electors of the district, hereby retains and reserves unto itself, without limitations, all powers, rights, authority, duties and responsibilities conferred upon and vested in it by the applicable laws and regulations of the State of Nebraska, including, but without limiting the generality of the foregoing, the right:

1. To the executive management and administration control of the school system, and its properties and facilities, and the activities of its employees.
2. To hire all employees, and subject to the provisions of law, to determine their qualification, and the conditions for their continued employments, or their dismissal or demotion, and to promote, and transfer all such employees.
3. To establish grades and courses of instruction, including special programs, and to provide for athletics, recreational and social events for students, all as deemed necessary or advisable by the Board.
4. To decide upon the means and methods of instruction, the selection of textbooks and other teaching materials and the use of teaching aids of every kind of nature.
5. To determine class schedules, the hours of instruction, and the duties, responsibilities, and assignments of teachers and other employees with respect thereto, and non-teaching activities and the terms and conditions of employment.

The exercise of the foregoing powers, right, authority, duties and responsibilities by the Board: the adoption of policies, rules, regulations and practices in furtherance thereof; and the use of judgment and discretion in connection therewith; shall be limited only by the specific and express terms of this agreement and then only to the extent such specific and express terms thereof are in conformance with the applicable laws and regulations of the State of Nebraska.

Nothing contained herein shall be considered to deny or restrict the Board of its rights, responsibilities, and authority under the Nebraska School Law, or any other national, state, county, district, or local laws or regulations as they pertain to education.

#### Definition of Terms

1. Grievance - claim based upon an event or condition which affects welfare, and/or terms and conditions of employment of a teacher, or group of teachers, guidance counselor, and/or the interpretation, meaning or application of any policies, rules, regulations, or professional negotiations contracts of school district.
2. Aggrieved Person - Person or persons making the claim.
3. Party in Interest - Person or persons making the claim, and any person who might require to take action, or against whom action might be taken, in order to resolve the claim.

#### PURPOSE

The Board purposes of machinery for grievance adjustment in the Ravenna Public School system are:

1. Unobstructed communication with respect to alleged grievances without fear or reprisal.
2. Reduction of the potential areas of conflict among staff members and administrators and Board.
3. Two-way communication through recognized channels among administrators, staff members, local professional associations, and Boards.
4. Development of improved moral and effectiveness of staff members.
5. Encouragement of teacher expression regarding conditions that affects him.

#### PROCEDURES

##### Level I (Informal)

- A. If a teacher feels that he/she has a grievance he/she should first discuss the matter with his/her principal or administrator to whom he/she is directly responsible in an effort to resolve the problem.
- B. The aggrieved person may have a local PR & R representative assist him/her in efforts to resolve the problem informally with the principal or other appropriate administrator.

##### Level II (Formal)

### Step One

A. If an aggrieved person is not satisfied with the disposition of his/her problem, or if no decision has been rendered after five school days through the informal procedure, he/she may submit his/her claim as a formal grievance, in writing, to his/her appropriate principal and retain a copy of the said grievance for himself/herself and give one copy to the chairperson of the PR & R committee for the association's file.

B. The principal shall, within three school days, render his/her decision and the reasons therefore, in writing, to the aggrieved person, with a copy to the PR & R representative for the association file.

C. A teacher who is not directly responsible to a building principal may submit his/her formal grievance claim to the administrator to whom he/she is directly responsible. Said administrator shall carry out the aforementioned responsibilities.

### Step Two

A. If the aggrieved person is not satisfied with the disposition of his/her grievance at Step One, or if no decision has been rendered within three school days after the presentation of the grievance in writing, he/she may file the written grievance with the association's PR & R committee within three school days after the decision at Step One, or six school days after the grievance was presented whichever is sooner.

B. Within five school days after receiving the written grievance, the PR & R committee shall provide an opportunity for the aggrieved person to meet with the committee for the purpose of reviewing with the aggrieved person a written opinion regarding the case.

### Step Three

A. Within three school days after receiving the PR & R committee's opinion, or within eight school days after the grievance was filed with the committee, whichever is sooner, the aggrieved person may file a written appeal with the PR & R committee for a hearing by the superintendent of schools. Within two school days of its receipt, the committee, through its chairperson, shall submit such appeal to the superintendent.

B. Within ten school days after receipt of the written appeal for a hearing by the superintendent, the superintendent shall meet with the aggrieved person and with representative of the PR & R committee for the purpose of resolving the grievance. A full record (tape recording recommended) of such hearing shall be kept by the superintendent and association and made available to the parties involved upon written request. The superintendent shall, within three school days of the hearing, render his/her decision and reasons therefore, in writing, to

the aggrieved person, with a copy for the PR & R committee.

#### Step Four

A. If the aggrieved person is not satisfied with the disposition of his grievance at Step Three, or if no decision has been rendered within three school days after he/she has first met with the superintendent, he/she may file the grievance again with the association's PR & R committee within three school days after a decision by the superintendent, or five school days after he/she has met with the superintendent, whichever is sooner.

B. Within three school days after receiving such further appeal, the PR & R committee, through its chairperson shall refer the grievance to the Board.

C. Within twenty-five school days after receiving the written appeal, the Board, or a committee there from, shall meet the aggrieved person and with the representative of the PR & R committee for the purpose of resolving the grievance. The decision of the Board shall be rendered, in writing within five school days.

#### Level III (Impasse Resolvment)

A. If the aggrieved person chooses not to accept the decision of the Board (Step Four), he/she may within five school days of receipt of notice of said decision, request that the PR & R committee challenge the Board's decision. Such challenge may be made only after it has been determined by the committee that the grievance is meritorious and relates to the interpretation, meaning, or application of any rules, regulation, or policy of the district. The challenge shall be filed with the Board within five school days of the filing of challenge the Board's decision or an alternative decision is not accepted by the Association, the Board and the Association shall be considered at impasse and arbitration procedures shall be initiated, as specified in Level III, Paragraph B.

B. The selection of fact-finders, panel for the purpose of arbitration shall be selected.

C. The cost of arbitration shall be shared as follows: The Board will pay for their fact-finder. The Association will pay for their fact-finder. The cost of the third party involved in fact-finding shall be shared equally.

#### RIGHTS OF TEACHERS

A. Any party of interest may be represented at all stages of the grievance procedure by himself/herself or by a representative of his/her choosing. When a teacher is not represented by the Association, the Association shall have the right to be present and to state its views at all stages of the grievance procedure.

B. If, in the judgment of the PR & R committee, a grievance affects a

group of teachers, the PR & R committee may submit such grievance, in writing, to the superintendent directly and the processing of such grievance will commence at Step Two of Level II. The PR & R committee may process such a grievance through all steps of the grievance procedure even though the aggrieved person does not wish to do so.

C. If the written grievance is not filed with thirty (30) days after the teacher knew, or should have known, of the act or condition on which the grievance is based, then the grievance shall be waived.

D. A grievance may be withdrawn at any level without prejudice or record.

E. No reprisals of any kind shall be taken by the Board, or by any member of the administration, or by the association or its individual members against any party in interest, any PR & R representative, or any other participant in the grievance procedure by reason of such participation.

F. If a grievance begins or continues after the regular school term has ended, school days shall be considered Monday through Friday, excluding holidays.

#### RIGHT OF ADMINISTRATORS

Guidance Counselors who are members of the Association may use the Grievance Procedure commencing at Level I.

Principals who are members of the Association may use the Grievance Procedure commencing at Level II, Step Three. The Superintendent, if a member of the Association, may use the Grievance Procedure commencing at Level II, Step Four.

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01	General							
01 1100 110 000 1	Salaries Elem	0.00	50,231.29	50,231.29	0.00	(50,231.29)	0.00	(50,231.29)
01 1100 111 000 1	Cash in lieu of BC Elem	0.00	1,511.91	1,511.91	0.00	(1,511.91)	0.00	(1,511.91)
01 1100 120 000 1	Sub Salaries Elem	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1100 210 000 1	Fica Elem	0.00	3,756.78	3,756.78	0.00	(3,756.78)	0.00	(3,756.78)
01 1100 220 000 1	Retirement Elem	0.00	4,961.74	4,961.74	0.00	(4,961.74)	0.00	(4,961.74)
01 1100 230 000 1	Health Ins Elem	0.00	12,294.01	12,294.01	0.00	(12,294.01)	0.00	(12,294.01)
01 1100 290 000 1	Life Ins Elem	0.00	100.11	100.11	0.00	(100.11)	0.00	(100.11)
01 1100 327 000 1	LEASED EQUIP	0.00	354.34	354.34	0.00	(354.34)	0.00	(354.34)
01 1100 410 000 1	Gen Supplies Elem	0.00	141.47	141.47	0.00	(141.47)	0.00	(141.47)
01 1100 420 000 1	Textbooks Elem	0.00	224.38	224.38	0.00	(224.38)	0.00	(224.38)
01 1100 460 000 1	Comp Software Elem	0.00	1,365.00	1,365.00	0.00	(1,365.00)	0.00	(1,365.00)
01 1100 110 000 2	Salaries Secon	0.00	71,492.59	71,492.59	0.00	(71,492.59)	0.00	(71,492.59)
01 1100 111 000 2	Cash in lieu of BC Secon	0.00	1,511.93	1,511.93	0.00	(1,511.93)	0.00	(1,511.93)
01 1100 120 000 2	Sub Salaries Secon	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1100 140 000 2	Aides Secon	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1100 210 000 2	Fica Secon	0.00	5,419.17	5,419.17	0.00	(5,419.17)	0.00	(5,419.17)
01 1100 220 000 2	Retirement Secon	0.00	6,839.53	6,839.53	0.00	(6,839.53)	0.00	(6,839.53)
01 1100 230 000 2	Health Ins Secon	0.00	18,514.18	18,514.18	0.00	(18,514.18)	0.00	(18,514.18)
01 1100 290 000 2	Life Ins Secon	0.00	126.38	126.38	0.00	(126.38)	0.00	(126.38)
01 1100 327 000 2	LEASED EQUIP	0.00	708.66	708.66	0.00	(708.66)	0.00	(708.66)
01 1100 420 000 2	Textbooks Secon	0.00	1,295.80	1,295.80	0.00	(1,295.80)	0.00	(1,295.80)
01 1100 460 000 2	Comp Software Secon	0.00	818.68	818.68	0.00	(818.68)	0.00	(818.68)
01 1100 670 000 2	Travel Secon	0.00	415.70	415.70	0.00	(415.70)	0.00	(415.70)
01 1100 381 000 3	INTERNET SERVICES	0.00	67.14	67.14	0.00	(67.14)	0.00	(67.14)
1100	SALARIES	0.00	182,150.79	182,150.79	0.00	(182,150.79)	0.00	(182,150.79)
01 1111 411 000 1	Grade 1 Materials	0.00	11.99	11.99	0.00	(11.99)	0.00	(11.99)
1111	1111	0.00	11.99	11.99	0.00	(11.99)	0.00	(11.99)
01 1115 411 000 1	Grade 5 Materials	0.00	18.96	18.96	0.00	(18.96)	0.00	(18.96)
1115	Grade 5	0.00	18.96	18.96	0.00	(18.96)	0.00	(18.96)
01 1118 411 000 1	Music Materials	0.00	12.51	12.51	0.00	(12.51)	0.00	(12.51)
01 1118 411 000 2	Music Materials	0.00	23.00	23.00	0.00	(23.00)	0.00	(23.00)
1118	MUSIC	0.00	35.51	35.51	0.00	(35.51)	0.00	(35.51)
01 1120 460 000 2	Computer Software	0.00	44.00	44.00	0.00	(44.00)	0.00	(44.00)
1120	1120	0.00	44.00	44.00	0.00	(44.00)	0.00	(44.00)
01 1122 411 000 2	Materials	0.00	96.85	96.85	0.00	(96.85)	0.00	(96.85)
1122	SCIENCE AND COMPUTER	0.00	96.85	96.85	0.00	(96.85)	0.00	(96.85)
01 1124 411 000 1	Computer Parts-etc	0.00	187.61	187.61	0.00	(187.61)	0.00	(187.61)
01 1124 411 000 2	Computer Parts-etc	0.00	187.62	187.62	0.00	(187.62)	0.00	(187.62)
1124	COMPUTER REPAIR & EQUIPMENT	0.00	375.23	375.23	0.00	(375.23)	0.00	(375.23)
01 1128 411 000 2	Instr Materials	0.00	251.52	251.52	0.00	(251.52)	0.00	(251.52)
01 1128 631 000 2	Registration	0.00	75.00	75.00	0.00	(75.00)	0.00	(75.00)
1128	BAND	0.00	326.52	326.52	0.00	(326.52)	0.00	(326.52)
01 1160 110 000 3	Poverty Instructional Program	0.00	8,339.01	8,339.01	0.00	(8,339.01)	0.00	(8,339.01)
01 1160 210 000 3	Poverty Program FICA	0.00	590.40	590.40	0.00	(590.40)	0.00	(590.40)
01 1160 220 000 3	Poverty Program Retire	0.00	823.71	823.71	0.00	(823.71)	0.00	(823.71)
01 1160 230 000 3	Poverty Program Health Ins	0.00	1,816.02	1,816.02	0.00	(1,816.02)	0.00	(1,816.02)
01 1160 290 000 3	Life	0.00	11.93	11.93	0.00	(11.93)	0.00	(11.93)
1160	POVERTY	0.00	11,581.07	11,581.07	0.00	(11,581.07)	0.00	(11,581.07)
01 1190 110 000 1	PreK Salary	0.00	677.92	677.92	0.00	(677.92)	0.00	(677.92)
01 1190 120 000 1	PreK Subs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1190 140 000 1	PreK Para	0.00	1,330.82	1,330.82	0.00	(1,330.82)	0.00	(1,330.82)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01 1190 210 000 1	PreK Fica	0.00	88.86	88.86	0.00	(88.86)	0.00	(88.86)
01 1190 220 000 1	PreK Retire	0.00	198.41	198.41	0.00	(198.41)	0.00	(198.41)
01 1190 230 000 1	PreK Health	0.00	725.45	725.45	0.00	(725.45)	0.00	(725.45)
01 1190 290 000 1	PreK Life	0.00	5.51	5.51	0.00	(5.51)	0.00	(5.51)
01 1190 410 000 1	PreK Supplies	0.00	81.96	81.96	0.00	(81.96)	0.00	(81.96)
1190 PREK		0.00	3,108.93	3,108.93	0.00	(3,108.93)	0.00	(3,108.93)
01 1220 110 000 1	Nurse Sp Ed Services	0.00	854.33	854.33	0.00	(854.33)	0.00	(854.33)
01 1220 210 000 1	Fica	0.00	65.22	65.22	0.00	(65.22)	0.00	(65.22)
01 1220 220 000 1	Retire	0.00	84.39	84.39	0.00	(84.39)	0.00	(84.39)
01 1220 230 000 1	Health Ins	0.00	143.24	143.24	0.00	(143.24)	0.00	(143.24)
01 1220 290 000 1	Life Ins	0.00	1.80	1.80	0.00	(1.80)	0.00	(1.80)
01 1220 110 000 2	Nurse Sp Ed Services	0.00	854.34	854.34	0.00	(854.34)	0.00	(854.34)
01 1220 210 000 2	Fica	0.00	65.22	65.22	0.00	(65.22)	0.00	(65.22)
01 1220 220 000 2	Retire	0.00	84.39	84.39	0.00	(84.39)	0.00	(84.39)
01 1220 230 000 2	Health Ins	0.00	143.24	143.24	0.00	(143.24)	0.00	(143.24)
01 1220 290 000 2	Life Ins	0.00	1.80	1.80	0.00	(1.80)	0.00	(1.80)
1220 NURSE SP ED		0.00	2,297.97	2,297.97	0.00	(2,297.97)	0.00	(2,297.97)
01 1222 110 000 2	Sp Ed Lvl2 Secon	0.00	11,780.30	11,780.30	0.00	(11,780.30)	0.00	(11,780.30)
01 1222 111 000 2	Cash in lieu of BC	0.00	716.18	716.18	0.00	(716.18)	0.00	(716.18)
01 1222 120 000 2	Sub Secon	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1222 140 000 2	Aide Secon	0.00	12,178.14	12,178.14	0.00	(12,178.14)	0.00	(12,178.14)
01 1222 210 000 2	Fica Secon	0.00	1,809.65	1,809.65	0.00	(1,809.65)	0.00	(1,809.65)
01 1222 220 000 2	Retire Secon	0.00	2,366.57	2,366.57	0.00	(2,366.57)	0.00	(2,366.57)
01 1222 230 000 2	Health Ins	0.00	3,457.10	3,457.10	0.00	(3,457.10)	0.00	(3,457.10)
01 1222 290 000 2	Life Ins Secon	0.00	54.21	54.21	0.00	(54.21)	0.00	(54.21)
01 1222 318 000 2	Contracted Services	0.00	285.00	285.00	0.00	(285.00)	0.00	(285.00)
01 1222 410 000 2	Gen Supplies	0.00	27.88	27.88	0.00	(27.88)	0.00	(27.88)
01 1222 411 000 2	Instruc Mater Secon	0.00	227.23	227.23	0.00	(227.23)	0.00	(227.23)
1222 SPECIAL ED SECONDARY		0.00	32,902.26	32,902.26	0.00	(32,902.26)	0.00	(32,902.26)
01 1229 110 000 1	Sp Ed Lvl2 Elem	0.00	17,089.10	17,089.10	0.00	(17,089.10)	0.00	(17,089.10)
01 1229 111 000 1	Cash in lieu of BC	0.00	79.58	79.58	0.00	(79.58)	0.00	(79.58)
01 1229 120 000 1	Sub Elem	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1229 140 000 1	Aide Elem	0.00	5,543.63	5,543.63	0.00	(5,543.63)	0.00	(5,543.63)
01 1229 210 000 1	Fica Elem	0.00	1,658.17	1,658.17	0.00	(1,658.17)	0.00	(1,658.17)
01 1229 220 000 1	Retire Elem	0.00	2,235.61	2,235.61	0.00	(2,235.61)	0.00	(2,235.61)
01 1229 230 000 1	Health Ins Elem	0.00	6,628.08	6,628.08	0.00	(6,628.08)	0.00	(6,628.08)
01 1229 290 000 1	Life Ins Elem	0.00	40.92	40.92	0.00	(40.92)	0.00	(40.92)
01 1229 318 000 1	Contracted Services	0.00	285.00	285.00	0.00	(285.00)	0.00	(285.00)
01 1229 410 000 1	Gen Supplies Elem	0.00	2,885.00	2,885.00	0.00	(2,885.00)	0.00	(2,885.00)
01 1229 411 000 1	Instruc Mater Elem	0.00	108.76	108.76	0.00	(108.76)	0.00	(108.76)
1229 SPECIAL ED ELEMENTARY		0.00	36,553.85	36,553.85	0.00	(36,553.85)	0.00	(36,553.85)
01 1238 318 000 2	SpEd LVL III OT/PT	0.00	258.21	258.21	0.00	(258.21)	0.00	(258.21)
01 1238 362 000 2	Sped Tuition LVL III	0.00	3,522.75	3,522.75	0.00	(3,522.75)	0.00	(3,522.75)
1238 SPED OT/PT		0.00	3,780.96	3,780.96	0.00	(3,780.96)	0.00	(3,780.96)
01 1292 313 000 1	Pre Sped OT/PT Services	0.00	185.85	185.85	0.00	(185.85)	0.00	(185.85)
1292 PRE Sped		0.00	185.85	185.85	0.00	(185.85)	0.00	(185.85)
01 2120 110 000 1	Counselor Sal Elem	0.00	1,098.91	1,098.91	0.00	(1,098.91)	0.00	(1,098.91)
01 2120 210 000 1	Fica Elem	0.00	82.24	82.24	0.00	(82.24)	0.00	(82.24)
01 2120 220 000 1	Retirement Elem	0.00	108.55	108.55	0.00	(108.55)	0.00	(108.55)
01 2120 230 000 1	Health Ins. Elem	0.00	230.67	230.67	0.00	(230.67)	0.00	(230.67)
01 2120 290 000 1	Life Ins Elem	0.00	1.60	1.60	0.00	(1.60)	0.00	(1.60)
01 2120 110 000 2	Counselor Sal Secon	0.00	4,395.62	4,395.62	0.00	(4,395.62)	0.00	(4,395.62)
01 2120 140 000 2	Aide Secon	0.00	458.29	458.29	0.00	(458.29)	0.00	(458.29)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01 2120 210 000 2	Fica Secon	0.00	363.28	363.28	0.00	(363.28)	0.00	(363.28)
01 2120 220 000 2	Retirement Secon	0.00	479.46	479.46	0.00	(479.46)	0.00	(479.46)
01 2120 230 000 2	Health Ins. Secon	0.00	989.77	989.77	0.00	(989.77)	0.00	(989.77)
01 2120 290 000 2	Life Ins Secon	0.00	6.82	6.82	0.00	(6.82)	0.00	(6.82)
2120 COUNSELOR		0.00	8,215.21	8,215.21	0.00	(8,215.21)	0.00	(8,215.21)
01 2130 110 000 3	Nurse Salary	0.00	2,088.33	2,088.33	0.00	(2,088.33)	0.00	(2,088.33)
01 2130 210 000 3	Fica	0.00	159.41	159.41	0.00	(159.41)	0.00	(159.41)
01 2130 220 000 3	Retirement	0.00	206.28	206.28	0.00	(206.28)	0.00	(206.28)
01 2130 230 000 3	Health Ins	0.00	350.12	350.12	0.00	(350.12)	0.00	(350.12)
01 2130 290 000 3	Life Ins	0.00	4.40	4.40	0.00	(4.40)	0.00	(4.40)
2130 NURSE		0.00	2,808.54	2,808.54	0.00	(2,808.54)	0.00	(2,808.54)
01 2190 140 000 1	Act Trans Sal Elem	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2190 210 000 1	Fica Elem	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2190 220 000 1	Retirement Elem	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2190 140 000 2	Act Trans Sal Secon	0.00	78.76	78.76	0.00	(78.76)	0.00	(78.76)
01 2190 210 000 2	Fica Secon	0.00	6.02	6.02	0.00	(6.02)	0.00	(6.02)
01 2190 220 000 2	Retirement Secon	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2190 ACT TRANS		0.00	84.78	84.78	0.00	(84.78)	0.00	(84.78)
01 2212 110 000 1	Staff Dev Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2212 120 000 1	Staff Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2212 210 000 1	Staff Dev Fica	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2212 220 000 1	Staff Dev Retire	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2212 230 000 1	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2212 290 000 1	LIFE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2212 319 000 1	Purch Prof Ser Elem	0.00	25.00	25.00	0.00	(25.00)	0.00	(25.00)
01 2212 410 000 1	Supplies Elem	0.00	70.00	70.00	0.00	(70.00)	0.00	(70.00)
01 2212 120 000 2	Staff Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2212 210 000 2	Staff Dev Fica	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2212 319 000 2	Purch Prof Ser Secon	0.00	180.00	180.00	0.00	(180.00)	0.00	(180.00)
01 2212 410 000 2	Supplies Secon	0.00	70.00	70.00	0.00	(70.00)	0.00	(70.00)
2212 STAFF		0.00	345.00	345.00	0.00	(345.00)	0.00	(345.00)
01 2215 210 000 1	Assessment Fica Elem	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2215 110 000 3	Assessment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2215 220 000 3	Assessment Retire	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2215 ASSESMENT		0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2220 110 000 3	Tech Support Salary	0.00	4,604.82	4,604.82	0.00	(4,604.82)	0.00	(4,604.82)
01 2220 140 000 3	Tech Support Aides	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2220 210 000 3	Tech Support Fica	0.00	295.66	295.66	0.00	(295.66)	0.00	(295.66)
01 2220 220 000 3	Tech Support Retir	0.00	454.86	454.86	0.00	(454.86)	0.00	(454.86)
01 2220 230 000 3	Tech Support Health Ins	0.00	1,742.89	1,742.89	0.00	(1,742.89)	0.00	(1,742.89)
01 2220 290 000 3	Tech Support Life Ins	0.00	8.00	8.00	0.00	(8.00)	0.00	(8.00)
2220 TECH SUPPORT		0.00	7,106.23	7,106.23	0.00	(7,106.23)	0.00	(7,106.23)
01 2222 110 000 1	Librarian Sal Elem	0.00	1,692.50	1,692.50	0.00	(1,692.50)	0.00	(1,692.50)
01 2222 210 000 1	Fica Elem	0.00	128.27	128.27	0.00	(128.27)	0.00	(128.27)
01 2222 220 000 1	Retire Elem	0.00	167.18	167.18	0.00	(167.18)	0.00	(167.18)
01 2222 230 000 1	Health Ins Elem	0.00	652.67	652.67	0.00	(652.67)	0.00	(652.67)
01 2222 290 000 1	Life Ins Elem	0.00	4.00	4.00	0.00	(4.00)	0.00	(4.00)
01 2222 410 000 1	Supplies Elem	0.00	204.74	204.74	0.00	(204.74)	0.00	(204.74)
01 2222 110 000 2	Librarian Sal Secon	0.00	1,692.50	1,692.50	0.00	(1,692.50)	0.00	(1,692.50)
01 2222 210 000 2	Fica Secon	0.00	128.28	128.28	0.00	(128.28)	0.00	(128.28)
01 2222 220 000 2	Retire Secon	0.00	167.18	167.18	0.00	(167.18)	0.00	(167.18)
01 2222 230 000 2	Health Ins Secon	0.00	652.65	652.65	0.00	(652.65)	0.00	(652.65)
01 2222 290 000 2	Life Ins Secon	0.00	4.00	4.00	0.00	(4.00)	0.00	(4.00)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01 2222 410 000 2	Supplies Secon	0.00	141.78	141.78	0.00	(141.78)	0.00	(141.78)
01 2222 430 000 2	Library Books Secon	0.00	163.24	163.24	0.00	(163.24)	0.00	(163.24)
2222 LIBRARY		0.00	5,798.99	5,798.99	0.00	(5,798.99)	0.00	(5,798.99)
01 2310 318 000 3	SERVICES	0.00	177.34	177.34	0.00	(177.34)	0.00	(177.34)
01 2310 630 000 3	Dues And Fees	0.00	132.60	132.60	0.00	(132.60)	0.00	(132.60)
01 2310 641 000 3	Liability Ins	0.00	13,488.67	13,488.67	0.00	(13,488.67)	0.00	(13,488.67)
2310 TREASURER		0.00	13,798.61	13,798.61	0.00	(13,798.61)	0.00	(13,798.61)
01 2320 110 000 3	Supt Salary	0.00	10,705.54	10,705.54	0.00	(10,705.54)	0.00	(10,705.54)
01 2320 140 000 3	Clerical	0.00	1,493.47	1,493.47	0.00	(1,493.47)	0.00	(1,493.47)
01 2320 210 000 3	Fica	0.00	918.47	918.47	0.00	(918.47)	0.00	(918.47)
01 2320 220 000 3	Retirement	0.00	1,201.56	1,201.56	0.00	(1,201.56)	0.00	(1,201.56)
01 2320 230 000 3	Health Ins	0.00	2,141.08	2,141.08	0.00	(2,141.08)	0.00	(2,141.08)
01 2320 290 000 3	Life Ins	0.00	11.20	11.20	0.00	(11.20)	0.00	(11.20)
01 2320 630 000 3	Dues And Fees	0.00	140.00	140.00	0.00	(140.00)	0.00	(140.00)
01 2320 690 000 3	Other Misc Exp	0.00	100.00	100.00	0.00	(100.00)	0.00	(100.00)
2320 SUPERINTENDENT		0.00	16,711.32	16,711.32	0.00	(16,711.32)	0.00	(16,711.32)
01 2330 317 000 3	LEGAL SERVICES	0.00	329.00	329.00	0.00	(329.00)	0.00	(329.00)
2330 DISTRICT		0.00	329.00	329.00	0.00	(329.00)	0.00	(329.00)
01 2400 110 000 1	Prin Sal Elem	0.00	7,543.67	7,543.67	0.00	(7,543.67)	0.00	(7,543.67)
01 2400 111 000 1	Cash in lieu	0.00	1,714.22	1,714.22	0.00	(1,714.22)	0.00	(1,714.22)
01 2400 140 000 1	Clerical Sal Elem	0.00	2,187.67	2,187.67	0.00	(2,187.67)	0.00	(2,187.67)
01 2400 210 000 1	Fica Elem	0.00	865.23	865.23	0.00	(865.23)	0.00	(865.23)
01 2400 220 000 1	Retirement Elem	0.00	961.24	961.24	0.00	(961.24)	0.00	(961.24)
01 2400 230 000 1	Health Ins Elem	0.00	1,742.89	1,742.89	0.00	(1,742.89)	0.00	(1,742.89)
01 2400 290 000 1	Life Ins Elem	0.00	14.00	14.00	0.00	(14.00)	0.00	(14.00)
01 2400 110 000 2	Princ Sal Secon	0.00	7,506.75	7,506.75	0.00	(7,506.75)	0.00	(7,506.75)
01 2400 120 000 2	Student Aide	0.00	44.59	44.59	0.00	(44.59)	0.00	(44.59)
01 2400 140 000 2	Clerical Sal Secon	0.00	3,484.74	3,484.74	0.00	(3,484.74)	0.00	(3,484.74)
01 2400 210 000 2	Fica Secon	0.00	781.67	781.67	0.00	(781.67)	0.00	(781.67)
01 2400 220 000 2	Retirement Secon	0.00	1,085.72	1,085.72	0.00	(1,085.72)	0.00	(1,085.72)
01 2400 230 000 2	Health Ins Secon	0.00	807.34	807.34	0.00	(807.34)	0.00	(807.34)
01 2400 290 000 2	Life Ins Secon	0.00	12.80	12.80	0.00	(12.80)	0.00	(12.80)
2400 PRINCIPAL		0.00	28,752.53	28,752.53	0.00	(28,752.53)	0.00	(28,752.53)
01 2510 342 000 1	Telephone Elem	0.00	353.07	353.07	0.00	(353.07)	0.00	(353.07)
01 2510 342 000 2	Telephone Secon	0.00	353.07	353.07	0.00	(353.07)	0.00	(353.07)
01 2510 111 000 3	Cash in lieu	0.00	954.90	954.90	0.00	(954.90)	0.00	(954.90)
01 2510 140 000 3	Clerical Salary	0.00	7,163.31	7,163.31	0.00	(7,163.31)	0.00	(7,163.31)
01 2510 210 000 3	Fica	0.00	611.82	611.82	0.00	(611.82)	0.00	(611.82)
01 2510 220 000 3	Retirement	0.00	707.58	707.58	0.00	(707.58)	0.00	(707.58)
01 2510 230 000 3	Health Ins	0.00	569.51	569.51	0.00	(569.51)	0.00	(569.51)
01 2510 290 000 3	Life Ins	0.00	7.51	7.51	0.00	(7.51)	0.00	(7.51)
01 2510 293 000 3	Workman's Comp	0.00	37,977.00	37,977.00	0.00	(37,977.00)	0.00	(37,977.00)
01 2510 341 000 3	Postage	0.00	129.89	129.89	0.00	(129.89)	0.00	(129.89)
01 2510 410 000 3	Supplies	0.00	18.81	18.81	0.00	(18.81)	0.00	(18.81)
2510 CLERICAL		0.00	48,846.47	48,846.47	0.00	(48,846.47)	0.00	(48,846.47)
01 2610 120 000 1	Sub/Summer Sal Elem	0.00	2,823.25	2,823.25	0.00	(2,823.25)	0.00	(2,823.25)
01 2610 140 000 1	Cust Sal Elem	0.00	3,543.20	3,543.20	0.00	(3,543.20)	0.00	(3,543.20)
01 2610 210 000 1	Fica Elem	0.00	390.76	390.76	0.00	(390.76)	0.00	(390.76)
01 2610 220 000 1	Retirement Elem	0.00	513.24	513.24	0.00	(513.24)	0.00	(513.24)
01 2610 230 000 1	Health Ins Elem	0.00	2,037.16	2,037.16	0.00	(2,037.16)	0.00	(2,037.16)
01 2610 290 000 1	Life Ins	0.00	8.61	8.61	0.00	(8.61)	0.00	(8.61)
01 2610 321 000 1	Fuel Elem	0.00	91.87	91.87	0.00	(91.87)	0.00	(91.87)
01 2610 322 000 1	Electricity Elem	0.00	3,048.09	3,048.09	0.00	(3,048.09)	0.00	(3,048.09)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01 2610 323 000 1	Water Sewer Elem	0.00	286.92	286.92	0.00	(286.92)	0.00	(286.92)
01 2610 410 000 1	Supplies Elem	0.00	278.04	278.04	0.00	(278.04)	0.00	(278.04)
01 2610 120 000 2	Sub/Summer Sal Secon	0.00	2,874.52	2,874.52	0.00	(2,874.52)	0.00	(2,874.52)
01 2610 140 000 2	Cust Sal Secon	0.00	5,927.07	5,927.07	0.00	(5,927.07)	0.00	(5,927.07)
01 2610 210 000 2	Fica Secon	0.00	576.62	576.62	0.00	(576.62)	0.00	(576.62)
01 2610 220 000 2	Retirement Secon	0.00	753.79	753.79	0.00	(753.79)	0.00	(753.79)
01 2610 230 000 2	Health Ins Secon	0.00	2,380.62	2,380.62	0.00	(2,380.62)	0.00	(2,380.62)
01 2610 290 000 2	Life Ins	0.00	9.39	9.39	0.00	(9.39)	0.00	(9.39)
01 2610 321 000 2	Fuel Secon	0.00	91.87	91.87	0.00	(91.87)	0.00	(91.87)
01 2610 322 000 2	Electricity Secon	0.00	3,048.10	3,048.10	0.00	(3,048.10)	0.00	(3,048.10)
01 2610 323 000 2	Water Sewer Secon	0.00	286.91	286.91	0.00	(286.91)	0.00	(286.91)
01 2610 410 000 2	Supplies Secon	0.00	284.60	284.60	0.00	(284.60)	0.00	(284.60)
2610 CUSTODIAL		0.00	29,254.63	29,254.63	0.00	(29,254.63)	0.00	(29,254.63)
01 2620 318 000 1	Cont/ser Repair Elem	0.00	680.56	680.56	0.00	(680.56)	0.00	(680.56)
01 2620 319 000 1	Other Purch Ser Elem	0.00	963.76	963.76	0.00	(963.76)	0.00	(963.76)
01 2620 328 000 1	Property Ins Elem	0.00	13,488.66	13,488.66	0.00	(13,488.66)	0.00	(13,488.66)
01 2620 530 000 1	Equipment Elem	0.00	1,776.35	1,776.35	0.00	(1,776.35)	0.00	(1,776.35)
01 2620 318 000 2	Con/ser Repair Secon	0.00	3,747.41	3,747.41	0.00	(3,747.41)	0.00	(3,747.41)
01 2620 319 000 2	Other Pur Ser Secon	0.00	996.11	996.11	0.00	(996.11)	0.00	(996.11)
01 2620 328 000 2	Property Ins Secon	0.00	13,488.67	13,488.67	0.00	(13,488.67)	0.00	(13,488.67)
01 2620 530 000 2	Equipment Secon	0.00	1,776.34	1,776.34	0.00	(1,776.34)	0.00	(1,776.34)
01 2620 140 000 3	Maintenance Sal	0.00	3,495.74	3,495.74	0.00	(3,495.74)	0.00	(3,495.74)
01 2620 210 000 3	Fica	0.00	266.27	266.27	0.00	(266.27)	0.00	(266.27)
01 2620 220 000 3	Retirement	0.00	345.30	345.30	0.00	(345.30)	0.00	(345.30)
01 2620 230 000 3	Health Ins	0.00	348.57	348.57	0.00	(348.57)	0.00	(348.57)
01 2620 290 000 3	Life Ins	0.00	3.20	3.20	0.00	(3.20)	0.00	(3.20)
2620 MAINTENANCE		0.00	41,376.94	41,376.94	0.00	(41,376.94)	0.00	(41,376.94)
01 2750 140 000 3	Transp Salaries	0.00	9,073.87	9,073.87	0.00	(9,073.87)	0.00	(9,073.87)
01 2750 210 000 3	Fica	0.00	693.95	693.95	0.00	(693.95)	0.00	(693.95)
01 2750 220 000 3	Retirement	0.00	348.89	348.89	0.00	(348.89)	0.00	(348.89)
01 2750 230 000 3	Health Ins	0.00	5.07	5.07	0.00	(5.07)	0.00	(5.07)
01 2750 290 000 3	LIFE INS	0.00	4.91	4.91	0.00	(4.91)	0.00	(4.91)
01 2750 318 000 3	TESTING	0.00	100.00	100.00	0.00	(100.00)	0.00	(100.00)
01 2750 319 000 3	Purch Ser(physicals)	0.00	175.00	175.00	0.00	(175.00)	0.00	(175.00)
01 2750 337 000 3	Tires And Parts	0.00	2,861.15	2,861.15	0.00	(2,861.15)	0.00	(2,861.15)
01 2750 690 000 3	Other Exp	0.00	108.63	108.63	0.00	(108.63)	0.00	(108.63)
2750 TRANSPORTATION		0.00	13,371.47	13,371.47	0.00	(13,371.47)	0.00	(13,371.47)
01 2760 140 000 1	SPED TRANSP	0.00	265.96	265.96	0.00	(265.96)	0.00	(265.96)
01 2760 210 000 1	SPED Transp FICA	0.00	20.35	20.35	0.00	(20.35)	0.00	(20.35)
01 2760 220 000 1	SPED Transp Retire	0.00	26.27	26.27	0.00	(26.27)	0.00	(26.27)
01 2760 230 000 1	SPED Transp Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2760 290 000 1	LIFE	0.00	0.63	0.63	0.00	(0.63)	0.00	(0.63)
01 2760 331 000 2	Contracted Transpor	0.00	70.00	70.00	0.00	(70.00)	0.00	(70.00)
2760 SPED TRANSP		0.00	383.21	383.21	0.00	(383.21)	0.00	(383.21)
01 3135 110 000 3	High Ability Instr	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3135 210 000 3	High Ability Fica	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3135 220 000 3	High Ability Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3135 230 000 3	High Ability Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3135 290 000 3	Life Ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3135 410 000 3	High Abilt Learn Supplies	0.00	554.37	554.37	0.00	(554.37)	0.00	(554.37)
01 3135 630 000 3	High Abilt Learn Registration	0.00	790.00	790.00	0.00	(790.00)	0.00	(790.00)
3135 HIGH ABILITY		0.00	1,344.37	1,344.37	0.00	(1,344.37)	0.00	(1,344.37)
01 3137 140 000 3	Youth Center Wages	0.00	574.63	574.63	0.00	(574.63)	0.00	(574.63)

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
01 3137 210 000 3	Fica	0.00	43.95	43.95	0.00	(43.95)	0.00	(43.95)
3137 KEARNEY		0.00	618.58	618.58	0.00	(618.58)	0.00	(618.58)
01 4200 110 000 9	REGULAR SALARIES	0.00	5,641.67	5,641.67	0.00	(5,641.67)	0.00	(5,641.67)
01 4200 210 000 9	FICA	0.00	418.10	418.10	0.00	(418.10)	0.00	(418.10)
01 4200 220 000 9	RETIREMENT	0.00	557.27	557.27	0.00	(557.27)	0.00	(557.27)
01 4200 230 000 9	HEALTH INSURANCE	0.00	1,742.89	1,742.89	0.00	(1,742.89)	0.00	(1,742.89)
01 4200 290 000 9	LIFE	0.00	8.00	8.00	0.00	(8.00)	0.00	(8.00)
4200 TITLE 1 CURRENT		0.00	8,367.93	8,367.93	0.00	(8,367.93)	0.00	(8,367.93)
01 4211 110 000 9	Title 1 Elem	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4211 210 000 9	Fica	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4211 220 000 9	Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4211 230 000 9	Health Ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4211 290 000 9	Life Ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4211 TITLE 1 PAST YEAR		0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4325 110 000 9	Title IIA Class Size Reduction	0.00	2,016.89	2,016.89	0.00	(2,016.89)	0.00	(2,016.89)
01 4325 210 000 9	TITLE IIA Fica	0.00	128.70	128.70	0.00	(128.70)	0.00	(128.70)
01 4325 220 000 9	TITLE IIA Retirement	0.00	199.22	199.22	0.00	(199.22)	0.00	(199.22)
01 4325 230 000 9	TITLE IIA Health	0.00	871.43	871.43	0.00	(871.43)	0.00	(871.43)
01 4325 290 000 9	TITLE IIA Life Ins	0.00	4.00	4.00	0.00	(4.00)	0.00	(4.00)
4325 TITLE IIA		0.00	3,220.24	3,220.24	0.00	(3,220.24)	0.00	(3,220.24)
01 4327 110 000 9	REAP Salary	0.00	2,016.90	2,016.90	0.00	(2,016.90)	0.00	(2,016.90)
01 4327 210 000 9	REAP Fica	0.00	128.72	128.72	0.00	(128.72)	0.00	(128.72)
01 4327 220 000 9	REAP Retirement	0.00	199.23	199.23	0.00	(199.23)	0.00	(199.23)
01 4327 230 000 9	REAP Health	0.00	871.46	871.46	0.00	(871.46)	0.00	(871.46)
01 4327 290 000 9	REAP Life	0.00	4.00	4.00	0.00	(4.00)	0.00	(4.00)
4327 REAP		0.00	3,220.31	3,220.31	0.00	(3,220.31)	0.00	(3,220.31)
01 4404 110 000 9	SPED IDEA instr	0.00	2,642.54	2,642.54	0.00	(2,642.54)	0.00	(2,642.54)
01 4404 140 000 9	SPED IDEA PARA	0.00	1,593.35	1,593.35	0.00	(1,593.35)	0.00	(1,593.35)
01 4404 210 000 9	SPED IDEA FICA	0.00	247.76	247.76	0.00	(247.76)	0.00	(247.76)
01 4404 220 000 9	SPED IDEA RETIRE	0.00	418.42	418.42	0.00	(418.42)	0.00	(418.42)
01 4404 230 000 9	SPED IDEA HEALTH	0.00	1,405.70	1,405.70	0.00	(1,405.70)	0.00	(1,405.70)
01 4404 290 000 9	SPED IDEA LIFE	0.00	9.62	9.62	0.00	(9.62)	0.00	(9.62)
4404 SPED IDEA		0.00	6,317.39	6,317.39	0.00	(6,317.39)	0.00	(6,317.39)
01 4406 110 000 9	BASE 3-4 SPED INSTR	0.00	291.13	291.13	0.00	(291.13)	0.00	(291.13)
01 4406 210 000 9	BASE 3-4 SPED FICA	0.00	21.98	21.98	0.00	(21.98)	0.00	(21.98)
01 4406 220 000 9	BASE 3-4 SPED RETIR	0.00	28.76	28.76	0.00	(28.76)	0.00	(28.76)
01 4406 230 000 9	BASE 3-4 SPED HEALTH	0.00	105.22	105.22	0.00	(105.22)	0.00	(105.22)
01 4406 290 000 9	BASE 3-4 SPED LIFE	0.00	0.65	0.65	0.00	(0.65)	0.00	(0.65)
4406 BASE 3-4 SPED		0.00	447.74	447.74	0.00	(447.74)	0.00	(447.74)
01 4700 110 000 9	Vocational Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4700 210 000 9	Vocational FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4700 220 000 9	Vocational Retire	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4700 230 000 9	Vocational Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4700 290 000 9	Vocational Life	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4700 VOCATIONAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00
000 DISTRICT WIDE		0.00	514,190.23	514,190.23	0.00	(514,190.23)	0.00	(514,190.23)
01 General		0.00	514,190.23	514,190.23	0.00	(514,190.23)	0.00	(514,190.23)

Ravenna Public Schools  
Fund Balance Report  
August 31, 2017

**Special Building**

Last month ending balance	\$	388,162.04
Buffalo Co Taxes	\$	1,544.71
Sherman Co Taxes	\$	161.33
Transfer	\$	-
Interest	\$	178.13
Check(s)	\$	(109,335.96)
Bank Statement Balance	\$	280,710.25

**Depreciation Fund**

Last month ending balance	\$	16,438.46
Interest		\$2.09
Ins. Proceeds		\$0.00
Transfer		\$0.00
Check(s)		\$0.00
Bank Statement Balance	\$	16,440.55

**Employee Benefit Fund**

Last month ending balance	\$	14,793.13
Interest	\$	1.88
Bank Statement Balance	\$	14,795.01

**Qualified Cap**

Last month ending balance	\$	168,668.08
Buffalo Co Taxes	\$	1,139.05
Sherm Co Taxes	\$	112.08
US Treas.	\$	-
Interest	\$	79.10
check(s)		
Bank Statement Balance	\$	169,998.31

**Board of Education Special Meeting**  
Ravenna Public Schools Youth Center  
41750 Carthage Road  
Ravenna, NE 68869  
Monday, August 28, 2017 12:00 PM

Marilyn Bohn: Absent  
Misti Fiddelke: Present  
Ryan Osten: Present  
Tara Schirmer: Present  
Dawn Standage: Absent  
Marc Vacek: Present

1. Call to Order and Roll Call - Open Meeting Law

2. Recitation of Pledge of Allegiance to the Flag of the United States of America by Board and Attendees

3. Excuse Absent Board Members

Motion to excuse absent board members, Bohn and Standage, passed with a motion by Ryan Osten and a second by Tara Schirmer.

Misti Fiddelke: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Marc Vacek: Yea  
Yea: 4, Nay: 0

4. Approval of Agenda

Motion to approve the agenda passed with a motion by Marc Vacek and a second by Tara Schirmer.

Misti Fiddelke: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Marc Vacek: Yea  
Yea: 4, Nay: 0

5. Discuss, consider, and take all action necessary to the transfer of \$10,812.55 from the general fund to the activities account

Motion to approve transfer in the amount of \$10,812.55 from the general fund to the activities account passed with a motion by Tara Schirmer and a second by Marc Vacek.

Misti Fiddelke: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Marc Vacek: Yea  
Yea: 4, Nay: 0

6. Discuss, consider and take all action necessary to paying Chief Industries for roof repair to the elementary roof and elementary gym roof in the amount of \$7437.23

Motion approve payment to Chief Industries for roof repair to the elementary roof and elementary gym roof in the amount of \$7437.23 passed with a motion by Marc Vacek and a second by Ryan Osten.

Misti Fiddelke: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Marc Vacek: Yea

Yea: 4, Nay: 0

7. Discuss, consider, and take all action necessary to the use of "local substitutes" with local substitute licenses

Motion to approve the use of local substitutes in the Ravenna Public Schools District passed with a motion by Tara Schirmer and a second by Ryan Osten.

Misti Fiddelke: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Marc Vacek: Yea

Yea: 4, Nay: 0

8. Adjournment

Motion to adjourn at 12:16 PM Passed with a motion by Tara Schirmer and a second by Marc Vacek.

Misti Fiddelke: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Marc Vacek: Yea

Yea: 4, Nay: 0

**2017-18 Budget Hearing**  
Ravenna Public Schools Youth Center  
41750 Carthage Road  
Ravenna, NE 68869  
Monday, August 28, 2017 12:00 PM

Marilyn Bohn: Absent  
Misti Fiddelke: Present  
Ryan Osten: Present  
Tara Schirmer: Present  
Dawn Standage: Absent  
Marc Vacek: Present

1. Call 2017-18 Budget Hearing to Order and Roll Call - Open Meeting Law

2. Excuse Absent Board Members

Motion to excuse absent board members, Bohn and Standage, passed with a motion by Tara Schirmer and a second by Ryan Osten.

Misti Fiddelke: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Marc Vacek: Yea  
Yea: 4, Nay: 0

3. Approval of Agenda

Motion to approve agenda as presented passed with a motion by Marc Vacek and a second by Tara Schirmer.

Misti Fiddelke: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Marc Vacek: Yea  
Yea: 4, Nay: 0

4. Hear support, opposition, criticism, suggestions or observations of taxpayers relating to the proposed 2017-18 budget.

The public hearing regarding the proposed 2017-18 budget was opened at 12:18 PM.

No members of the public were present to provide support, opposition, criticism, suggestions, or observations relating to the 2017-18 budget. Superintendent Schroeder gave a brief presentation about the proposed budget document and 3-year historical data relevant to the tax request, levy request, and expenditure history of the school district.

The public hearing regarding the proposed 2017-18 budget was closed at 1:01 PM.

5. Adjournment

Motion to close the budget hearing and adjourn at 1:01 PM passed with a motion by Marc Vacek and a second by Ryan Osten.

Misti Fiddelke: Yea, Ryan Osten: Yea, Tara Schirmer: Yea, Marc Vacek: Yea  
Yea: 4, Nay: 0

# ***REA & BOE Negotiations Ground Rules 2017-18***

**Negotiations between the Ravenna Teachers Association (REA) and the Ravenna Board of Education (BOE) shall be conducted with the following ground rules:**

- 1) Any or all of the ground rules may be temporarily suspended by either parties. These ground rules simply serve as a guide. They are not part of the “Negotiated Agreement” and are non-binding. They are provided as a courtesy to help define expectations and to clarify roles for the negotiations process.
- 2) No offers or counter offers will be made by either party until the BOE and the REA agree upon the array schools contained in the salary array comparison.
- 3) No offers or counter offers will be made by either parties until the BOE and the REA agree upon the salary array comparison.
- 4) Either party may request a negotiations meeting. The time and place must be agreed upon by both parties.
- 5) After both parties agree upon the salary array comparison, the REA will make the initial offer for any proposed changes to the “Negotiated Agreement”.
- 6) Minutes of each negotiations meeting will be kept by the superintendent.
- 7) Minutes of each negotiations meeting will be disseminated after the REA leadership and BOE leadership have had the opportunity to review the meeting minutes and verify the written minutes of each meeting as a correct reflection of what transpired during the meeting.
- 8) All agreements on individual items reached at the negotiations table are tentative until the entire “Negotiated Agreement” is signed by both parties.
- 9) Final agreements based on the negotiations process will be reduced to writing and submitted to the whole BOE and REA membership for final approval.
- 10) Upon final approval of changes by both the REA and the BOE, the “Negotiated Agreement” will be modified by the superintendent and the modified “Negotiated Agreement” will be disseminated to the BOE Leadership and the REA Leadership for final review and approval.
- 11) If either the BOE or the REA does not wish to continue to negotiate on a particular item. The BOE or REA will extend the courtesy of informing the other party that a final offer for that particular item of negotiation is final or that they do not wish to consider it as part of the negotiations process. (Note: The REA requested that this ground rule be added to the Negotiations Ground Rules during the 2016-17 Negotiations process. This note will be removed upon agreement of the ground rules by both parties.)

## **Items to be addressed before the next negotiations meeting:**

- 1) Array schools wishing to be included in the salary array comparison need to be provided to the superintendent by the REA.
- 2) Any discrepancies regarding those schools being requested to be included in the array comparison need to be resolved by the REA and the Board of Education.
- 3) A salary comparability array will be prepared by the superintendent.
- 4) The salary array comparisons prepared by the REA and by the superintendent need be

shared with each other, and the REA's placement within the salary array comparison needs to be agreed upon by the REA and by the Board of Education. (in lieu of this, a simple confirmation by the REA that the correct FTE is being calculated by the superintendent will suffice)

- 5) The meeting date and time for the next negotiations meeting will be set by mutual agreement between the REA and the Board of Education.



# INVOICE

Invoice Date	Invoice #
8/16/2017	9967234

Remit to:  
 Dept #2090 PO Box 29661  
 Phoenix AZ 85038-9661  
 Telephone: 480-951-6865  
 Fax: 480-951-6956  
 EIN# 86-0971967  
 www.gha-associates.com

<b>Bill To</b> ACCOUNTS PAYABLE RAVENNA PUBLIC SCHOOLS PO BOX 8400 Ravenna NE 68869 United States	<b>Ship To</b> DAVE HURYTA RAVENNA PUBLIC SCHOOLS 41750 CARTHAGE RAOD Ravenna NE 68869 United States
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Terms	Terms Definition	Due Date
Net 30	PAYMENT IN GHA BANK 30 DAYS FROM DATE OF SHIPMENT	9/15/2017

Client PO #	Ship Via	Ship Date	Sales Professional
1718-GHA-01	GROUND	8/16/2017	RWO / CHP

Qty	Item	Serial #	Description	Rate	Amount	Tax	Tracking #
5	MR52-HW	Q2LD-2SPA-7V34 Q2LD-856F-4YJR Q2LD-C7QP-QZVG Q2LD-HBLP-FLN8 Q2LD-UUZ5-CHRM	Cisco Meraki MR52Wireless access point - 802.11ac Wave 2 - 802.11a/b/g/n/ac Wave 2 - Dual Band	494.51	2,472.55		376367370392372
42	MR42-HW	Q2KD-2WAX-9USJ Q2KD-3P4L-H6QC Q2KD-4YH7-U9ZG Q2KD-59CV-MYNS Q2KD-5X8E-H68R Q2KD-6YCW-SUF8 Q2KD-9QPR-TM88 Q2KD-9X2K-2RL8 Q2KD-A6P8-5P9W Q2KD-ANET-UXFH Q2KD-AQHW-HQVT Q2KD-BFSX-KV63 Q2KD-BK2W-3H56 Q2KD-CR63-6M9D Q2KD-DCHD-QAZD Q2KD-EM4P-G23J Q2KD-EVG3-UMWZ Q2KD-FAME-TG4A Q2KD-FPBV-YSTL Q2KD-G433-KCEN Q2KD-GS24-JZVU Q2KD-H5J2-2EXR Q2KD-J9CK-3KV7 Q2KD-JEWW-RC4F Q2KD-KDBA-UHWM Q2KD-KVBP-SRZH Q2KD-M279-9H25 Q2KD-MRQF-H47J Q2KD-NQB6-8HTK Q2KD-QT53-3FZB Q2KD-RFYQ-Z2M5 Q2KD-RVHM-AA8F Q2KD-S2GC-HXXV Q2KD-S37W-QG59 Q2KD-S3LB-3LTP Q2KD-T64C-3Z6W Q2KD-TL5B-NAQ2 Q2KD-TQGS-MXLN Q2KD-VUDL-SX3R Q2KD-X4SP-VM3X Q2KD-Z2YK-5PMX Q2KD-Z3DN-6QS9	Cisco Meraki MR42 Cloud ManagedWireless access point - 802.11ac Wave 2 - 802.11a/b/g/n/ac Wave 2 - Dual Band	388.47	16,315.74		376367370392372
48	LIC-ENT-5YR		Cisco Meraki Enterprise Cloud ControllerSubscription license (5 years) - 1 access point - hosted	170.27	8,172.96		
3	MS250-48FP-HW	Q2QW-7Z5P-JXYA Q2QW-ACF8-Z729 Q2QW-CTKT-QVJV	Cisco Meraki Cloud Managed MS250-48FPSwitch - L3 - managed - 48 x 10/100/1000 (PoE+) + 4 x SFP+ - desktop, rack-mountable - PoE+	2,999.20	8,997.60		376367370392372

*Frank E. Schwab*  
 9-7-17



# INVOICE

Invoice Date	Invoice #
8/16/2017	9967234

Remit to:  
 Dept #2090 PO Box 29661  
 Phoenix AZ 85038-9661  
 Telephone: 480-951-6865  
 Fax: 480-951-6956  
 EIN# 86-0971967  
 www.gha-associates.com

Qty	Item	Serial #	Description	Rate	Amount	Tax	Tracking #
3	LIC-MS250-48FP-5YR		Cisco Meraki EnterpriseSubscription license (5 years) + 5 Years Enterprise Support - 1 switch	535.45	1,606.35		
1	FRT		FREIGHT AND HANDLING AND INSURANCE	0.00	0.00		
1	ERATE DISCOUNT SUBMITTED TO USAC		ERATE DISCOUNT SUBMITTED TO USAC	-26,295.64	-26,295.64		

**To avoid late charges, please allow 7 to 10 days for US mail and bank posting. Please do not mail payments to our corporate Raintree address.**

Total  
Balance Due

11,269.56  
\$11,269.56

This invoice and sale are expressly conditioned upon buyer's acceptance of all terms and conditions contained on the reverse.

**Ravenna Public Schools**

P.O. Box 8400  
 41750 Carthage Rd.  
 Ravenna, NE 68869  
 Phone: 308.452.3249  
 Fax: 308.452.3172

**PURCHASE ORDER**

DATE: 7/28/17  
 P.O. # 1718-GHA-01  
 Bill To: P.O Box 8400  
 Quote # 1490965  
 Tax Exemption No. 1-627933

**VENDOR**

GHA Technologies, Inc.  
 Dept. #2090  
 PO Box 29661  
 Phoenix, Arizona 85038  
 480-951-6865

**SHIP TO**

Ravenna Public Schools  
 Attn: Dave Huryta  
 41750 Carthage Road  
 Ravenna NE, 68869

ITEM #	DESCRIPTION	QTY	UNIT PRICE	TOTAL
MR52	Cisco Meraki MR52 - 802.11ac Wave 2 - Access Point	5	494.51	2,472.55
MR42	Cisco Meraki MR42 - 802.11ac Wave 2 - Access Point	42	388.47	16,315.74
AP License	Cisco Meraki Enterprise Cloud Controller - AP (5+1 yr)	48	170.27	8,172.96
MS250-48FP	Cisco Meraki MS250-48FP - 48 x 10/100/1000 PoE+	3	2,999.20	8,997.60
Switch License	Cisco Meraki Enterprse Subscription - Switch (5+1 yr)	3	535.45	1,606.35
				0.00
				0.00
	(70% of Total - \$37,565.20 Billed direct to USAC)	1	-26,295.64	(26,295.64)
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00

Other Comments or Special Instructions

SUBTOTAL \$11,269.56  
 TAX RATE 0.000%  
 TAX \$0.00  
 S & H \$0.00  
 OTHER \$0.00  
**TOTAL \$11,269.56**

*Kenneth S. Schroeder*

Authorized by

7-28-17

Date

## When (you need to start and finish)

On or Before Date	Action or Activity
September 1	Bargaining agent must request recognition
October 1	Governing board must respond to request
November 1	Negotiations must begin
February 8	If no agreement, parties must submit to resolution officer proceeding
March 25*	Negotiations must end
September 15	CIR must render decision on industrial dispute.

**Ravenna Public Schools  
GENERAL FUND  
Ending August 31, 2017**

**Beginning Balance:** **\$2,623,067.27**

**Receipts:**

Tax Collection (Sherman)	\$9,831.86
Tax Collection (Buffalo)	\$73,775.74
State of NE SPED	
Reap	
Title I NCLB	\$5,454.00
Sale of Prop/Equip.	\$3,210.00
Universal Service Fund (E-Rate)	
ESU 10	
Medicaid	
State Aid	
State of NE DHHS (MIPS)	\$79.63
Distance Learning	
Insurance	
Other	\$440.41
Interest	\$376.29

**Total Receipts:** **\$93,167.93**

**Disbursements:**

Board Bills (Aug) \$472,578.86

**Total Disbursements:** **\$472,578.86**

**Ending Balance:** **\$2,243,656.34**

**Cash on Hand:** **\$2,243,656.34**

Outstanding checks \$68,337.41

**Bank Balance:** **\$2,311,993.75**

**Investments:** **\$152,800.20**

**Accounted for as Follows:**

**General Fund**

General Fund Checking \$2,243,656.34

CD #42554 \$127,800.20

CD # 70099 (9 mo) \$25,000.00

**Total Available:** **\$2,396,456.54** **\$2,396,456.54**

Revenue Detail

Account Number	Account Description	Budget	Month to Date	Year to Date
8	Revenue			
01 1110	District Taxes	4,500,000.00	36,280.43	3,743,832.01
01 1111	Sherman Dist Taxes	1,003,812.00	4,725.53	1,231,401.51
01 1115	Carline	8,000.00	0.00	9,278.52
01 1116	Sherman Carline	4,000.00	0.00	597.39
01 1120	Public Power Tax	150,000.00	0.00	148,956.47
01 1121	Sherm Publ Power Tax	0.00	0.00	1,234.17
01 1125	Motor Vehicle Taxes	165,000.00	14,570.91	174,179.02
01 1126	Sherman Motor Vehs	40,000.00	3,542.50	34,955.30
01 1130	In Lieu Of Tax	0.00	0.00	2,117.73
01 1131	Sherm In Lieu Of Tax	0.00	0.00	0.00
01 1210	Tuition Other Dist.	0.00	0.00	0.00
01 1215	DISTANCE LEARNING	15,000.00	0.00	20,985.00
01 1220	Tuition Individual	0.00	0.00	0.00
01 1230	Tuit Sp Ed Oth Dist.	0.00	0.00	0.00
01 1240	Tuit Sp Ed Individ.	0.00	0.00	0.00
01 1310	Trans. Other Dist.	0.00	0.00	0.00
01 1320	Trans. Individual	0.00	0.00	0.00
01 1330	Trans Sp Ed Oth Dist	0.00	0.00	0.00
01 1340	Trans Sp Ed Individ.	0.00	0.00	0.00
01 1410	Interest On Invest.	1,500.00	376.29	3,542.12
01 1610	Local License Fees	2,000.00	0.00	0.00
01 1620	Police Court Fines	0.00	0.00	0.00
01 1700	Other Local Receipts	0.00	0.00	0.00
01 1701	Bond Fund Transfer	0.00	0.00	0.00
01 1790	Driver's Ed	0.00	0.00	0.00
01 1810	KEARNEY FOUND YC	0.00	0.00	0.00
01 1900	AUTISM ACTION PARTNERSHIP	0.00	0.00	0.00
01 1910	RENTAL OF SCHOOL EQUIPMENT & FACILITIES	0.00	50.00	50.00
01 1920	CONTRIBUTIONS & DONATIONS	2,500.00	0.00	0.00
01 2110	Buffalo Co Fines-lic	25,000.00	2,527.44	31,681.89
01 2111	Sherm Fines-license	5,000.00	369.05	2,800.02
01 2130	Other County Receipt	0.00	0.00	0.00
01 2131	Sherman Fines & Fees	0.00	0.00	0.00
01 2140	Non-resident Tuition	0.00	0.00	0.00
01 2210	Svs Unit Payments	0.00	0.00	0.00
01 3110	State Aid	0.00	0.00	0.00
01 3120	Spec. Ed Programs	400,000.00	0.00	514,215.00
01 3121	Spec. Ed Idea	0.00	0.00	0.00
01 3125	Special Ed Transpor.	500.00	0.00	8,303.00
01 3130	Homestead Exemption	0.00	10,693.24	64,159.44
01 3131	Sherm Homestead Ex	0.00	1,194.78	7,204.89
01 3132	PROPERTY TAX CREDIT	0.00	7,100.73	362,055.10
01 3135	High Abilt Learners	5,000.00	0.00	5,215.00
01 3136	Prev Yr High Ability Learners	0.00	0.00	0.00
01 3137	KEARNEY	0.00	0.00	0.00
01 3160	Wards Of Court	0.00	0.00	0.00
01 3170	State Vocational	0.00	0.00	0.00
01 3180	Pro-rata Motor Veh.	7,000.00	2,602.99	11,056.26
01 3181	Sher Pro Rat Moto V	3,000.00	0.00	2,735.67
01 3190	Other St Apport.	0.00	0.00	0.00
01 3191	Enrollment Option	0.00	0.00	0.00
01 3192	Option Mileage	0.00	0.00	0.00
01 3200	State Apportionment	50,000.00	0.00	64,590.83
01 3300	School Land Tax	0.00	0.00	0.00
01 3400	Insurance Pre. Tax	0.00	0.00	0.00
01 3512	DIST ED INCENTIVE	20,000.00	0.00	0.00
01 3550	School Tech Fund	0.00	0.00	0.00
01 3570	Teacher Evaluation	0.00	0.00	5,000.00
01 3990	Other State Funds	0.00	0.00	0.00
01 4100	Title 1 Carry Over	0.00	0.00	0.00
01 4200	Title 1 Current	50,000.00	0.00	63,440.00
01 4210	Title 1 NCLB	0.00	5,454.00	15,626.00
01 4211	Title 1 Past Year	0.00	0.00	0.00
01 4212	Title IVA INNOVATIVE	0.00	0.00	0.00
01 4213	Title 1 Program Impr	0.00	0.00	0.00

Revenue Detail

Account Number	Account Description	Budget	Month to Date	Year to Date
01 4310	TITLE II, PART A NCLB TCHR QULTY GRANTS	0.00	0.00	24,790.00
01 4311	Title VI Past Year	0.00	0.00	0.00
01 4312	Title VI Current	0.00	0.00	0.00
01 4315	Title V	0.00	0.00	0.00
01 4325	Title IIA Class Size Reduction	20,000.00	0.00	0.00
01 4327	REAP GRANT	20,000.00	0.00	22,739.00
01 4401	IDEA PRESCHOOL	50,000.00	0.00	0.00
01 4402	Preschool Travel	0.00	0.00	0.00
01 4403	Spec Ed Medicaid	0.00	0.00	0.00
01 4404	IDEA Base	0.00	0.00	0.00
01 4406	IDEA Pre-school Handicapp	0.00	0.00	2,284.00
01 4410	IDEA E-P	0.00	0.00	54,682.00
01 4450	Medicaid in Public School (MIPS)	5,000.00	79.63	4,462.35
01 4455	Meccatech(MAAPS)	10,000.00	0.00	11,313.73
01 4580	EDUCATION JOB MONEY	0.00	0.00	0.00
01 4599	ARRA STATE AID	0.00	0.00	0.00
01 4610	ARRA IDEA PT B K-12	60,000.00	0.00	0.00
01 4630	ARRA IDEA PRESCH	0.00	0.00	0.00
01 4700	Fed. Vocational	0.00	0.00	0.00
01 4810	ARRA TITLE I	0.00	0.00	0.00
01 4850	UNIVERSAL SERVICE FUND (E-RATE)	0.00	0.00	653.16
01 4900	Other Fed. Non-cat	5,000.00	0.00	0.00
01 4901	ESU 10/STAR STIPEND	0.00	0.00	0.00
01 4902	ESU10	0.00	0.00	5,864.42
01 4915	MIGRANT EDUCATION TITLE I	0.00	0.00	0.00
01 4971	ARMS GRANT	0.00	0.00	0.00
01 4985	TITLE IID TECHNOLOGY	0.00	0.00	0.00
01 4995	Tobacco Grant	0.00	0.00	0.00
01 5300	Insurance Adjustment	0.00	0.00	34,378.48
01 5400	Sale Of Prop & Equip	500.00	3,210.00	6,668.29
01 5500	From Other Funds	10,000.00	0.00	0.00
01 5600	Other Non-revenue	250.00	390.41	11,566.92
01 9000	Non-program Receipts	0.00	0.00	0.00
01 9100	NE ST REVENUE	0.00	0.00	0.00
01 9200	Interlocal Agreement	0.00	0.00	0.00
01	General	<u>6,638,062.00</u>	<u>93,167.93</u>	<u>6,708,614.69</u>
8	Revenue	<u>6,638,062.00</u>	<u>93,167.93</u>	<u>6,708,614.69</u>

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 06	NE00010055	Fund Number 06 Lunch Opaa! Food Mgt. of NE, LLC	08/31/2017	12,004.72
06 1100 390 000 0		OTHER PURCHASED SERVICES		<u>12,004.72</u>
Total Opaa! Food Mgt. of NE, LLC				<u>12,004.72</u>
Fund Number 06				<u>12,004.72</u>
Checking Account ID 06				<u>12,004.72</u>

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User ID: HGB

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	01	Fund Number 01	General	
	9928614	A-1REFRIGERATION	08/23/2017	2,117.45
01 2620 318 000 2		Con/ser Repair Secon		2,117.45
Total	A-1REFRIGERATION			2,117.45
	1621	ALPHA REHABILITATION	08/31/2017	258.21
01 1238 318 000 2		SpEd LVL III OT/PT		258.21
Total	ALPHA REHABILITATION			258.21
	01506	BLACK HILLS ENERGY	08/21/2017	62.00
01 2610 321 000 1		Fuel Elem		31.00
01 2610 321 000 2		Fuel Secon		31.00
	01507	BLACK HILLS ENERGY	08/21/2017	121.74
01 2610 321 000 1		Fuel Elem		60.87
01 2610 321 000 2		Fuel Secon		60.87
Total	BLACK HILLS ENERGY			183.74
	2183516-2	BROWN & SAENGER	08/07/2017	18.96
01 1115 411 000 1		Grade 5 Materials		18.96
Total	BROWN & SAENGER			18.96
	2505.aug17	CHARTER COMMUNICATIONS	08/24/2017	7.14
01 1100 381 000 3		INTERNET SERVICES		7.14
Total	CHARTER COMMUNICATIONS			7.14
	2823488	CHEMSEARCH	05/15/2017	1,508.76
01 2750 337 000 3		Tires And Parts		1,508.76
Total	CHEMSEARCH			1,508.76
	357.aug17	CITY OF RAVENNA	08/29/2017	514.83
01 2610 323 000 1		Water Sewer Elem		257.42
01 2610 323 000 2		Water Sewer Secon		257.41
	760.aug17	CITY OF RAVENNA	08/29/2017	59.00
01 2610 323 000 1		Water Sewer Elem		29.50
01 2610 323 000 2		Water Sewer Secon		29.50
Total	CITY OF RAVENNA			573.83
	2017-388	COACH MASTER'S INC.	09/05/2017	377.54
01 2750 337 000 3		Tires And Parts		377.54
Total	COACH MASTER'S INC.			377.54
	26591.aug17	CULLIGAN OF KEARNEY	08/23/2017	87.50
01 2610 410 000 1		Supplies Elem		43.75
01 2610 410 000 2		Supplies Secon		43.75
Total	CULLIGAN OF KEARNEY			87.50
	0022961	DataShield Corporation	08/08/2017	120.34
01 2310 318 000 3		SERVICES		120.34
Total	DataShield Corporation			120.34
	180300.aug2017	ESU #10	09/01/2017	365.85
01 2212 319 000 2		Purch Prof Ser Secon		180.00
01 1292 313 000 1		Pre Sped OT/PT Services		185.85

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	ESU #10			365.85
	ABELS0003.17	FIRST CARE OF RAVENNA	08/18/2017	175.00
01 2750 319 000 3		Purch Ser(physicals)		175.00
Total	FIRST CARE OF RAVENNA			175.00
	2124591	FLINN SCIENTIFIC INC	08/22/2017	96.85
01 1122 411 000 2		Materials		96.85
Total	FLINN SCIENTIFIC INC			96.85
	10778	HEARTLAND REFRIGERATION LLC	08/14/2017	3,552.69
01 2620 530 000 1		Equipment Elem		1,776.35
01 2620 530 000 2		Equipment Secon		1,776.34
	10807	HEARTLAND REFRIGERATION LLC	08/25/2017	404.72
01 2620 319 000 1		Other Purch Ser Elem		202.36
01 2620 319 000 2		Other Pur Ser Secon		202.36
Total	HEARTLAND REFRIGERATION LLC			3,957.41
	homedepot.aug17	HOME DEPOT CREDIT SERVICES	08/28/2017	54.68
01 2620 318 000 2		Con/ser Repair Secon		54.68
Total	HOME DEPOT CREDIT SERVICES			54.68
	1279226.sep17	HOMETOWN LEASING	09/07/2017	1,063.00
01 1100 327 000 1		LEASED EQUIP		354.34
01 1100 327 000 2		LEASED EQUIP		708.66
Total	HOMETOWN LEASING			1,063.00
	953336229	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	08/22/2017	544.50
01 1100 420 000 2		Textbooks Secon		544.50
Total	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO			544.50
	2460.august17	K & B PARTS	08/31/2017	684.85
01 2750 337 000 3		Tires And Parts		684.85
Total	K & B PARTS			684.85
	3450	KSB SCHOOL LAW, PC LLO	09/01/2017	329.00
01 2330 317 000 3		LEGAL SERVICES		329.00
Total	KSB SCHOOL LAW, PC LLO			329.00
	3306	LARSEN ELECTRIC INC	08/10/2017	481.74
01 2620 318 000 2		Con/ser Repair Secon		481.74
Total	LARSEN ELECTRIC INC			481.74
	98798625001	McGraw-Hill School Education Holdings, LLS	08/25/2017	387.68
01 1100 460 000 2		Comp Software Secon		387.68
	988347710001	McGraw-Hill School Education Holdings, LLS	08/25/2017	216.00
01 1100 460 000 2		Comp Software Secon		216.00
Total	McGraw-Hill School Education Holdings, LLS			603.68
	38682	MERNARDS - KEARNEY	08/09/2017	71.88
01 2620 318 000 1		Cont/ser Repair Elem		35.94
01 2620 318 000 2		Con/ser Repair Secon		35.94

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	39924	MERNARDS - KEARNEY	08/28/2017	32.35
01 2620 319 000 2		Other Pur Ser Secon		32.35
Total	MERNARDS - KEARNEY			104.23
	3798	MIDWEST MARKETING SERVICES	08/31/2017	140.00
01 2212 410 000 1		Supplies Elem		70.00
01 2212 410 000 2		Supplies Secon		70.00
Total	MIDWEST MARKETING SERVICES			140.00
	AXT0817	MOSAIC	09/06/2017	2,062.08
01 1238 362 000 2		Sped Tuition LVL III		2,062.08
Total	MOSAIC			2,062.08
	mosaic2846.aug17	MOSAIC	09/05/2017	1,530.67
01 1238 362 000 2		Sped Tuition LVL III		1,460.67
01 2760 331 000 2		Contracted Transpor		70.00
Total	MOSAIC			1,530.67
	1718.alicap	NASB ALICAP	09/01/2017	78,443.00
01 2510 293 000 3		Workman's Comp		37,977.00
01 2620 328 000 1		Property Ins Elem		13,488.66
01 2620 328 000 2		Property Ins Secon		13,488.67
01 2310 641 000 3		Liability Ins		13,488.67
Total	NASB ALICAP			78,443.00
	11297926	NCS PEARSON INC	08/29/2017	1,365.00
01 1100 460 000 1		Comp Software Elem		1,365.00
Total	NCS PEARSON INC			1,365.00
	11103-506453	NCSA	08/28/2017	140.00
01 2320 630 000 3		Dues And Fees		140.00
Total	NCSA			140.00
	52744.aug17	NE PUBLIC POWER DISTRICT	08/30/2017	125.28
01 2610 322 000 1		Electricity Elem		62.64
01 2610 322 000 2		Electricity Secon		62.64
	52749.aug17	NE PUBLIC POWER DISTRICT	08/30/2017	39.21
01 2610 322 000 2		Electricity Secon		19.61
01 2610 322 000 1		Electricity Elem		19.60
	52754.aug17	NE PUBLIC POWER DISTRICT	08/30/2017	28.16
01 2610 322 000 1		Electricity Elem		14.08
01 2610 322 000 2		Electricity Secon		14.08
	52759.aug17	NE PUBLIC POWER DISTRICT	08/30/2017	5,665.68
01 2610 322 000 1		Electricity Elem		2,832.84
01 2610 322 000 2		Electricity Secon		2,832.84
	52765.aug17	NE PUBLIC POWER DISTRICT	08/30/2017	64.72
01 2610 322 000 1		Electricity Elem		32.36
01 2610 322 000 2		Electricity Secon		32.36
	52769.aug17	NE PUBLIC POWER DISTRICT	08/30/2017	173.14
01 2610 322 000 1		Electricity Elem		86.57
01 2610 322 000 2		Electricity Secon		86.57
Total	NE PUBLIC POWER DISTRICT			6,096.19
	43812	NE SAFETY & FIRE EQUIPMENT INC	08/07/2017	1,050.00

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2620 319 000 1		Other Purch Ser Elem		525.00
01 2620 319 000 2		Other Pur Ser Secon		525.00
	83361	NE SAFETY & FIRE EQUIPMENT INC	08/18/2017	300.00
01 2620 318 000 1		Cont/ser Repair Elem		87.50
01 2620 318 000 2		Con/ser Repair Secon		212.50
Total		NE SAFETY & FIRE EQUIPMENT INC		<u>1,350.00</u>
	20278362	NEBR CENTRAL TELEPHONE CO	08/16/2017	142.48
01 2510 342 000 1		Telephone Elem		71.24
01 2510 342 000 2		Telephone Secon		71.24
	20279469	NEBR CENTRAL TELEPHONE CO	08/16/2017	106.04
01 2510 342 000 1		Telephone Elem		53.02
01 2510 342 000 2		Telephone Secon		53.02
	2027986	NEBR CENTRAL TELEPHONE CO	08/16/2017	33.27
01 2510 342 000 1		Telephone Elem		16.63
01 2510 342 000 2		Telephone Secon		16.64
Total		NEBR CENTRAL TELEPHONE CO		<u>281.79</u>
	16969	Nebraska Department of Education	09/08/2017	25.00
01 2212 319 000 1		Purch Prof Ser Elem		25.00
Total		Nebraska Department of Education		<u>25.00</u>
	1882-20170831	ONE SOURCE	08/31/2017	57.00
01 2310 318 000 3		SERVICES		57.00
Total		ONE SOURCE		<u>57.00</u>
	lp.aug2017	Palsler, Lenay	08/29/2017	166.63
01 2750 318 000 3		TESTING		100.00
01 2750 690 000 3		Other Exp		66.63
Total		Palsler, Lenay		<u>166.63</u>
	pg.july2017	PATTY GALBRAITH	07/26/2017	570.00
01 1222 318 000 2		Contracted Services		285.00
01 1229 318 000 1		Contracted Services		285.00
Total		PATTY GALBRAITH		<u>570.00</u>
	21019-1023906	PAYFLEX SYSTEMS USA INC	08/10/2017	132.60
01 2310 630 000 3		Dues And Fees		132.60
Total		PAYFLEX SYSTEMS USA INC		<u>132.60</u>
	4025210379	PEARSON EDUCATION	08/25/2017	224.38
01 1100 420 000 1		Textbooks Elem		224.38
Total		PEARSON EDUCATION		<u>224.38</u>
	5156109562	Phonak, LLC	08/10/2017	2,674.39
01 1229 410 000 1		Equipment Elem		2,674.39
Total		Phonak, LLC		<u>2,674.39</u>
	phw.sept17	PRAIRIE HILLS WIRELESS, LLC	09/01/2017	60.00
01 1100 381 000 3		INTERNET SERVICES		60.00
Total		PRAIRIE HILLS WIRELESS, LLC		<u>60.00</u>
	8899635	QUILL CORP.	08/09/2017	18.45

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 1190 410 000 1		PreK Supplies		18.45
Total	QUILL CORP.			18.45
	trash.sept17	RAVENNA SANITATION	09/08/2017	472.80
01 2620 319 000 1		Other Purch Ser Elem		236.40
01 2620 319 000 2		Other Pur Ser Secon		236.40
Total	RAVENNA SANITATION			472.80
	3172.july17	RAVENNA SUPER FOODS	08/01/2017	63.65
01 1100 410 000 1		Gen Supplies Elem		48.12
01 1190 410 000 1		PreK Supplies		15.53
Total	RAVENNA SUPER FOODS			63.65
	admileage. julaug17	REICKS, DOMINIC	08/31/2017	415.70
01 1100 670 000 2		Travel Secon		415.70
Total	REICKS, DOMINIC			415.70
	1718-143	SCHROEDER, KENNETH	09/11/2017	100.00
01 2320 690 000 3		Other Misc Exp		100.00
Total	SCHROEDER, KENNETH			100.00
	3351542635	STAPLES ADVANTAGE	09/01/2017	31.32
01 2510 410 000 3		Supplies		18.81
01 1118 411 000 1		Music Materials		12.51
Total	STAPLES ADVANTAGE			31.32
	411544216	SUPPLYWORKS	08/30/2017	154.61
01 2610 410 000 1		Supplies Elem		77.31
01 2610 410 000 2		Supplies Secon		77.30
	411544224	SUPPLYWORKS	08/30/2017	70.88
01 2620 318 000 1		Cont/ser Repair Elem		70.88
	411544232	SUPPLYWORKS	08/30/2017	19.60
01 2620 318 000 2		Con/ser Repair Secon		19.60
	411544240	SUPPLYWORKS	08/30/2017	100.25
01 2620 318 000 2		Con/ser Repair Secon		100.25
Total	SUPPLYWORKS			345.34
	1938284	THOMPSON CO, THE	08/22/2017	171.24
01 2610 410 000 1		Supplies Elem		85.62
01 2610 410 000 2		Supplies Secon		85.62
	1944445	THOMPSON CO, THE	09/06/2017	142.71
01 2610 410 000 1		Supplies Elem		71.36
01 2610 410 000 2		Supplies Secon		71.35
Total	THOMPSON CO, THE			313.95
	10553	TINA TREFFER SIGNS & DESIGNS	08/15/2017	290.00
01 2750 337 000 3		Tires And Parts		290.00
Total	TINA TREFFER SIGNS & DESIGNS			290.00
	usbank.sept17	U.S. Bank	09/07/2017	4,160.84
01 2510 341 000 3		Postage		129.89
01 1229 410 000 1		Gen Supplies Elem		210.61
01 3135 410 000 3		High Abilt Learn Supplies		506.85

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2222 410 000 1		Supplies Elem		141.77
01 2222 410 000 2		Supplies Secon		141.78
01 1120 460 000 2		Computer Software		44.00
01 1128 411 000 2		Instr Materials		131.55
01 1222 411 000 2		Instruc Mater Secon		118.47
01 1118 411 000 2		Music Materials		23.00
01 3135 630 000 3		High Abilt Learn Registration		790.00
01 2750 690 000 3		Other Exp		42.00
01 1190 410 000 1		PreK Supplies		47.98
01 1100 410 000 1		Gen Supplies Elem		93.35
01 2620 318 000 1		Cont/ser Repair Elem		462.05
01 2620 318 000 2		Con/ser Repair Secon		462.04
01 3135 410 000 3		High Abilt Learn Supplies		47.52
01 1124 411 000 1		Computer Parts-etc		187.61
01 1124 411 000 2		Computer Parts-etc		187.62
01 1111 411 000 1		Grade 1 Materials		11.99
01 1229 411 000 1		Instruc Mater Elem		108.76
01 1222 411 000 2		Instruc Mater Secon		108.76
01 2222 430 000 2		Library Books Secon		163.24
Total U.S. Bank				<u>4,160.84</u>
	2170760	UNITED STATES ACADEMIC DECATHLON	08/07/2017	751.30
01 1100 420 000 2		Textbooks Secon		751.30
Total UNITED STATES ACADEMIC DECATHLON				<u>751.30</u>
	bandday.2017	UNK Department of Music & Performing Arts	08/17/2017	75.00
01 1128 631 000 2		Registration		75.00
Total UNK Department of Music & Performing Arts				<u>75.00</u>
	04960080201708	Verizon Business	09/01/2017	251.83
01 2510 342 000 1		Telephone Elem		125.92
01 2510 342 000 2		Telephone Secon		125.91
Total Verizon Business				<u>251.83</u>
	9791693139	VERIZON WIRELESS	08/25/2017	172.52
01 2510 342 000 1		Telephone Elem		86.26
01 2510 342 000 2		Telephone Secon		86.26
Total VERIZON WIRELESS				<u>172.52</u>
	1824872	Voyager Sopris Learning	08/17/2017	215.00
01 1100 460 000 2		Comp Software Secon		215.00
Total Voyager Sopris Learning				<u>215.00</u>
	wtv.aug2017	WILKE'S TRUE VALUE	08/31/2017	384.83
01 2620 318 000 1		Cont/ser Repair Elem		24.19
01 2620 318 000 2		Con/ser Repair Secon		263.21
01 2610 410 000 2		Supplies Secon		6.58
01 2222 410 000 1		Supplies Elem		62.97
01 1222 410 000 2		Gen Supplies		27.88
Total WILKE'S TRUE VALUE				<u>384.83</u>
	322597	YANDAS MUSIC & PRO AUDIO	08/18/2017	119.97
01 1128 411 000 2		Instr Materials		119.97
Total YANDAS MUSIC & PRO AUDIO				<u>119.97</u>

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PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Fund Number	01			<hr/> 117,215.49
Checking Account ID	01			<hr/> 117,215.49

Expenditure Report by Op. Unit/Function

Account Number	Account Description	Revised Budget	During Month	Expenditures to Date	% of Budget	Balance at EOM	Encumbrances	Unencumbered Balance
06	Lunch							
06 1100 120 000 0	Sub Salaries	0.00	13.32	13.32	0.00	(13.32)	0.00	(13.32)
06 1100 130 000 0	Overtime Salaries	0.00	84.98	84.98	0.00	(84.98)	0.00	(84.98)
06 1100 140 000 0	Salary	0.00	4,853.42	4,853.42	0.00	(4,853.42)	0.00	(4,853.42)
06 1100 210 000 0	Fica	0.00	303.89	303.89	0.00	(303.89)	0.00	(303.89)
06 1100 220 000 0	Retirement	0.00	487.81	487.81	0.00	(487.81)	0.00	(487.81)
06 1100 230 000 0	Health Insurance	0.00	478.79	478.79	0.00	(478.79)	0.00	(478.79)
06 1100 290 000 0	Life Ins	0.00	10.00	10.00	0.00	(10.00)	0.00	(10.00)
06 1100 390 000 0	OTHER PURCHASED SERVICES	0.00	12,004.72	12,004.72	0.00	(12,004.72)	0.00	(12,004.72)
1100	SALARIES	0.00	18,236.93	18,236.93	0.00	(18,236.93)	0.00	(18,236.93)
000	DISTRICT WIDE	0.00	18,236.93	18,236.93	0.00	(18,236.93)	0.00	(18,236.93)
06	Lunch	0.00	18,236.93	18,236.93	0.00	(18,236.93)	0.00	(18,236.93)



1526 K Street, Suite 400  
P.O. Box 94816  
Lincoln, NE 68509-4816  
Phone 402-471-2053  
Toll Free 800-245-5712  
Fax 402-471-9493  
[npers.ne.gov](http://npers.ne.gov)

Pat Shrader  
Kenneth Schroeder  
Ravenna Public Schools 09-69  
PO Box 8400  
Ravenna NE 68869

Dear Ms. Shrader:

Thank you for your prompt responses and courtesy extended during the course of this examination. Enclosed is your final audit report identifying the points discovered during the evaluation of the information provided by Ravenna Public Schools

A written response is due within 20 days from the date of this letter. Describe in detail as to the corrective action taken, when applicable. Please be specific concerning when the action was or will be completed for each item. You must also provide supporting documentation verifying corrective action has been completed.

The findings represent a sample of current employees of Ravenna Public Schools, and are based on information provided during the course of our audit. If Ravenna Public Schools disagrees with any audit finding noted, please submit appropriate documentation accordingly, with your response to our final audit letter. **All members with comparable reporting issues must be corrected as well.** Your response will be reviewed and evaluated.

If you have any questions, please ask for me at 1-800-245-5712 or 402-471-8763. Thank you for your cooperation in ensuring that Ravenna Public Schools complies with Nebraska Statutes that govern the School Employees Retirement System.

Cordially,

Christine Ford, Internal Auditor  
Nebraska Public Employees Retirement Systems  
[christi.ford@nebraska.gov](mailto:christi.ford@nebraska.gov)

cc: Misti Fiddelke, School Board President

Audit Report  
Through pay period ending June 30, 2016  
Of  
Ravenna Public Schools  
Retirement Participation/Reporting Procedures

**MISSION STATEMENT**

The Nebraska Public Employees Retirement Systems (NPERS) recognizes the importance of a successful retirement and is dedicated to providing the highest quality of service necessary to assist members in achieving this goal.

We appreciate the cooperation and courtesy extended by Ravenna Public Schools during the course of this audit.

**COMMENTS AND RECOMMENDATION**

During our audit of Ravenna Public Schools demographic information, payroll and procedures, we noted certain matters involving retirement reporting. Comments and recommendations are intended to improve retirement reporting and ensure your school district in in compliance with state statute(s) that govern the School Employees Retirement Plan.

School Plan Terms

**Section 79-902 Terms, defined.**

(19) Member means any person who has an account balance with NPERS.

(20) Participation means qualifying for and making required deposits to the retirement system during the course of a plan year.

(24) Regular employee means an employee hired by a public school or under contract in a regular full-time or part-time position who works a full-time or part-time schedule on an ongoing basis for twenty or more hours per week. An employee hired as described in this subdivision to provide service for less than twenty hours per week but who provides service for an average of twenty hours or more per week in each calendar month of any three calendar months of a plan year shall immediately commence contributions and shall be deemed a regular employee; and

(34) School employee means a contributing member who earns service credit pursuant to section 79-927. For purposes of this section, contributing member means the

following persons who receive compensation from a public school: (a) Regular employees; (b) regular employees having retired pursuant to the School Employees Retirement Act who subsequently provide compensated service on a regular basis in any capacity; and (c) regular employees hired by a public school on an ongoing basis to assume the duties of other regular employees who are temporarily absent. Substitute employees, temporary employees, and employees who have not attained the age of eighteen years shall not be considered school employees;

(41) Substitute employee means a person hired by a public school as a temporary employee on an intermittent basis to assume the duties of regular employees due to the temporary absence of the regular employees. Substitute employee does not mean a person hired as a regular employee on an ongoing basis to assume the duties of other regular employees who are temporarily absent;

(43) Temporary employee means an employee hired by a public school who is not a regular employee and who is hired to provide service for a limited period of time to accomplish a specific purpose or task. When such specific purpose or task is complete, the employment of such temporary employee shall terminate and in no case shall the temporary employment period exceed one year in duration.

Good internal controls requires NPERS to review school records to ensure all eligible and only eligible employees are enrolled in the plan, ensure contributions are correctly withheld and reported and census information is accurate.

A review of member employment and demographic information was conducted on ten contributing Ravenna Public Schools employees. We also tested their payroll records to determine compliance with plan reporting requirements. We also reviewed school records to determine whether all eligible employees were properly enrolled in the plan on time as well as employees who were enrolled, met the requirements to participate. We noted the following:

- a. **One employee was noted, employer could not provide documentation to support hours worked each month July 2015-June 2016 therefore; we were not able to confirm whether or not the employee was truly ineligible to participate in the retirement plan.**
- b. **One employee was noted meeting the eligibility requirements to participate however; was not properly enrolled in the plan.**

## **1. Determining Member Eligibility**

Employees who are hired and work full time (**an average of 20** hours a week or more in a reporting period); mandatory participation in the retirement plan is upon hire. Employees who are initially hired part-time, whose **position changes** to full time; mandatory enrollment in the retirement plan is at the time the position changes. Employees initially hired part-time (for **less than 20** hours a week in a reporting period) starts working an average of 20 or more hours in any three reporting periods in a plan year (does not need to be consecutive) the mandatory effective participation date is their next payroll (even if their next payroll is not until the next plan year).

### **79-921. Retirement system; membership; termination; employer; duty; reinstatement; application for restoration of relinquished creditable service; payment required.**

(1) The membership of any person in the retirement system shall cease only if he or she (a) withdraws his or her accumulated contributions under section 79-955, (b) retires on a school or formula or disability retirement allowance, or (c) dies.

Good internal control requires procedures to ensure all eligible employees are enrolled in the plan; to include tracking the actual amount of hours the employee works. Each school is responsible for determining the retirement plan eligibility status of its employees. If you do not make deductions when mandatory membership applies, the member and the employer must “make-up” those contributions. You (the employer) are required to begin retirement deductions for new eligible plan members.

Our testing was based on employees on the March 2016 payroll detail who did not contribute to retirement. We also tested employees who were enrolled in the retirement plan during FY16 to determine whether or not they were properly enrolled in the retirement plan on time **and met eligibility requirements to participate**. We noted the following:

**Cox, Rachel** – employee is identified as working extra duties. Employer is not able to provide documentation to support how many hours the employee worked each month July 2015-June 2016 therefore, we are not able to confirm if the employee is truly ineligible to participate. **Employer needs to be sure and document how many hours (all) their employees are working for support they are ineligible to participate in the plan as well as determining eligibility.**

**Musil, Lynette**- employee is identified as providing regular service (not substitute services) for the 2015-2016 school year and has an account balance with NPERS through RPS therefore; employee should have resumed contributions August 2015 – current date. **Employee should be enrolled in the retirement plan as soon as their next payroll. Adjustments are required August 2015 – current month.**

Please refer to your Manual for Employer Contacts for additional information regarding eligibility and enrollment.

## **2. Determining Gross Wages in Calculating Retirement Contributions**

It is necessary that each school district know and understand eligible compensation that is reportable to NPERS and ineligible compensation that is not reportable to NPERS. Ineligible compensation should not be included in gross wages in determining retirement contributions for their plan members.

Nebraska Statute 79-902(4)(a) Compensation **means** gross wages or salaries payable to the member for personal services performed during the plan year and includes (i) overtime pay, (ii) member retirement contributions, (iii) retroactive salary payments paid pursuant to court order, arbitration, or litigation and grievance settlements, and (iv) amounts contributed by the member to plans under sections 125,403 (b), and 457 of the Internal Revenue Code as defined in section 49-801.01 or any other section of the code which defers or excludes such amounts from income.

Nebraska Statute 79-902(4)(b) Compensation **does not include** (i) fraudulently obtained amounts as determined by the retirement board, (ii) amounts for accrued unused sick leave or accrued unused vacation leave converted to cash payments, (iii) insurance premiums converted into cash payments, (iv) reimbursements for expenses incurred, (v) fringe benefits, (vi) per diems paid as expenses (vii) bonuses for services not actually rendered, (viii) early retirement inducements, (ix) cash awards, (x) severance pay, or (xi) employer contributions made for the purpose of separation payments made at retirement.

We tested 10/74 members on the March 2016 payroll;

**No instance of non-compliance was noted.**

Please refer to your Manual for Employer Contacts for additional information concerning eligible and ineligible compensation for retirement purposes.

## **3. Reporting of Employee Hours for Plan Members**

It is necessary that your school district provide the correct amount of hours worked for their plan members. Not providing the correct amount of hours could have a direct effect on the amount of service credit earned each plan year.

Nebraska Statute 79-927(1) The board shall grant service credit pursuant to this section on an annual basis to members who participate during each fiscal year.

Nebraska Statute 79-927(a) For each year during which a member provides compensated service to one or more school districts for one thousand or more hours, the member shall be credited one year of service credit; and (b) For each year during which a member provides less than one thousand hours of compensated service to one or more school districts, the member shall be credited one one-thousandth of a year's service credit for each hour worked.

We tested 10/74 members on the March 2016 payroll;

**No discrepancies were noted.**

Please refer to your Manual for Employer Contacts for additional information concerning the reporting of employee hours.

**4. Demographic and Employment Information:**

We reviewed Ravenna Public Schools demographic and employment information regarding the ten members selected for testing:

**No discrepancies were noted.**

This report is intended for information and use by Ravenna Public Schools, NPERS personnel, and the appropriate State and Federal agencies. Copies have been furnished to Ravenna Public Schools. This report is also a matter of public record and its distribution is not limited. Responses will be recognized and evaluated. **Corrective actions are expected, when noted, and will be verified.**

**Ravenna Public School  
Lunch Fund Report  
Ending August 31, 2017**

**Beginning Balance:** \$ 227.34

RECEIPTS:

Deposit \$ 19,435.30

Interest \$ 1.01

**Total Receipts:** \$ 19,436.31

DISBURSEMENTS:

Lunch Bills \$ 10,282.98

Outstanding Checks \$ (1,535.32)

**Total Disbursements:** \$ 8,747.66

**Bank Balance:** \$ 10,915.99

**Book Balance:** \$ 9,380.67

Revenue Detail

Account Number	Account Description	Budget	Month to Date	Year to Date
8	Revenue			
06 1410	Interest	20.00	1.01	17.65
06 2000	Federal Reimbursement	0.00	0.00	0.00
06 2001	Special Milk	0.00	0.00	0.00
06 2100	State Reimbursement	0.00	0.00	0.00
06 2200	Breakfast	0.00	0.00	0.00
06 3000	Student Lunches	155,000.00	15,908.75	118,754.77
06 3100	Student Alacarte	5,000.00	37.75	8,409.90
06 3200	Adult Lunches	10,000.00	495.00	6,774.70
06 3300	Adult Alacarte	0.00	0.00	0.00
06 3400	Milk	0.00	0.00	0.00
06 3401	SPECIAL MILK	0.00	0.00	0.00
06 3500	Student Breakfast	0.00	0.00	0.00
06 3501	Stu Breakfast Alaca	0.00	0.00	0.00
06 3600	Adult Breakfast	0.00	0.00	0.00
06 3601	Adult Breakf Alacart	0.00	0.00	0.00
06 3800	State Lunch Reimb.	500.00	0.00	633.64
06 3900	State Breakfast Reimb.	2,000.00	0.00	839.95
06 4000	Federal Reimbursement	108,000.00	0.00	88,216.26
06 4001	Special Milk	2,000.00	0.00	942.95
06 4002	Breakfast	30,000.00	0.00	21,254.29
06 5000	Trans From Savings	0.00	0.00	0.00
06 5500	School Dist Contrib.	25,266.00	2,695.00	18,195.00
06 5600	Other Income	0.00	0.00	0.00
06 6000	Other Income	0.00	298.80	864.62
06 6002	Interest	0.00	0.00	0.00
06 6003	Headstart Stu Brkfa	0.00	0.00	0.00
06 6004	Headstart Adu Brkfa	0.00	0.00	0.00
06 9000	Non Program Receipts	0.00	0.00	0.00
06	Lunch	<u>337,786.00</u>	<u>19,436.31</u>	<u>264,903.73</u>
8	Revenue	<u>337,786.00</u>	<u>19,436.31</u>	<u>264,903.73</u>