

Regular Board of Education Meeting  
Monday, June 9, 2025 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. Recitation of School Mission Statement: ***Preparing Students Today to Succeed Tomorrow: Family-Community-School***
5. Recitation of Board Mission Statement: ***Providing collaborative leadership to prepare students today to succeed tomorrow.***
6. Approval of Agenda
7. Financial Report
8. Consent Agenda
  - 8.1. Discuss, consider, and take all necessary action to minutes
  - 8.2. Discuss, consider, and take all necessary action to bills
  - 8.3. Notice of Meeting Publication: The notice for this board meeting was published in the June 4th Edition of *The Ravenna News*
  - 8.4. Discuss, consider, and take all action necessary to declaring items as surplus for immediate sale or disposal
9. Blue Jay Celebration of Success - None this month
10. Artist of the Month - None this month
11. Request to Address the Board and Correspondence
12. Public Hearing to Receive Input on Proposed Ravenna Public School Board Policy 5015

13. Public Hearing to Receive Input on Proposed Ravenna Public School Board Policy 5018
14. Public Hearing to Receive Input on Proposed Ravenna Public School Board Policy 6025

15. Information and Action Items

- 15.1. Discuss, consider, and take all action necessary to re-opening the 2025-26 negotiations process with the REA for the purpose of revising the extra duty schedule for the positions of high school head girls wrestling, high school assistant girls wrestling, one-act head director, and one-act assistant directors
- 15.2. Discuss, consider, and take all action necessary to high school Spanish curriculum purchase from the Depreciation Fund
- 15.3. Discuss, consider, and take all action necessary to installation of an air conditioning system in the concession stand
- 15.4. Discuss, consider, and take all action necessary the installation of a fence around the perimeter of the elementary playground
- 15.5. Discuss, consider, and take all action necessary to the 2025 Ravenna Board of Education Policy Update
- 15.6. Discuss, consider, and take all action necessary to all policies included in the required annual review of policies 3040, 4031, 5001, 5018, 5045, 5054, & 5057
- 15.7. Discuss, consider, and take all action necessary to the required biennial review of policy 3004.1
- 15.8. Discuss, consider, and take all action necessary to the required triennial review of policy 5052

16. Discussion Items

- 16.1. Discuss, consider, and take all action necessary to breakfast and lunch meal prices for the 2025-26 school year

17. Elementary Principal's Report

18. Secondary Principal's Report

19. Superintendent's Report

20. Board Report



21. Positive Comments

22. Adjournment

# ASK Supply Co. LLC

Business Solutions & Supplies



Phone 308-234-5166  
Fax 308-236-9855  
P.O. Box 624 Kearney, NE 68848

## Invoice

| Date      | Invoice # |
|-----------|-----------|
| 4/16/2025 | 24780     |

2425-775

|                                                                                  |
|----------------------------------------------------------------------------------|
| Bill To                                                                          |
| Ravenna Public School<br>41750 Carthage Rd<br>P.O. Box 8400<br>Ravenna, NE 68869 |

|                                                                                  |
|----------------------------------------------------------------------------------|
| Ship To                                                                          |
| Ravenna Public School<br>41750 Carthage Rd<br>P.O. Box 8400<br>Ravenna, NE 68869 |

| P.O. Number | Terms  | Rep | Ship     |         | F.O.B. | Contact # |
|-------------|--------|-----|----------|---------|--------|-----------|
| DAN         | Net 30 | KLW | 4/1/2025 | ASK Van |        |           |

| Quantity     | Item Code        | Description                                                            | Price Each | Amount   |
|--------------|------------------|------------------------------------------------------------------------|------------|----------|
| 36           | PQL-SPC12450ACUW | LED PREMIUM FLAT PANEL 2X4 3000-5000K SPECTRA 50W DIMMABLE EACH        | 154.00     | 5,544.00 |
| 4            | PQL-SPC1-HRC     | REMOTE FOR SPECTRA LIGHTING PANELS EACH                                | 25.00      | 100.00   |
| 12           | ASKQ213-A        | ASK BRAND CLEAR AND CLEAN GLASS CLEANER COLD WEATHER 19 OZ. 12/CS EACH | 7.72       | 92.64    |
| 1            | Drop Charge      | Drop Charge                                                            | 7.50       | 7.50     |
| Depreciation |                  |                                                                        |            |          |

It's been a pleasure working with you! If you should need anything else please ASK. 308-234-5166

**Total**

\$5,744.14

# ASK Supply Co. LLC

Business Solutions & Supplies



Phone 308-234-5166  
Fax 308-236-9855  
P.O. Box 624 Kearney, NE 68848

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It's been a pleasure working with you! If you should need anything else please ASK. 308-234-5166

**Total**

\$5,744.14

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

Date: 4/16/25  
P.O. # 2425-775  
Bill To: PO Box 8400

Tax Exemption No. 05-627933

## ASK Supply Co. LLC

Ravenna Public Schools  
Attn: Dan Cyboron  
41750 Carthage Road  
Ravenna NE, 68869

Ravenna Public Schools  
Attn: Hilary Bolling  
P.O. Box 8400  
Ravenna NE, 68869

[illegible]

Other Comments or Special Instructions

|              |                   |
|--------------|-------------------|
| SUBTOTAL     | \$5,744.14        |
| S & H        | \$0.00            |
| discount     | \$0.00            |
| <b>TOTAL</b> | <b>\$5,744.14</b> |

Authorized by \_\_\_\_\_

Date \_\_\_\_\_





KEARNEY WINNELSON CO.  
2621 W 24TH ST  
KEARNEY NE 68845

# INVOICE

| Page   | CUSTOMER NUMBER | INVOICE NUMBER |
|--------|-----------------|----------------|
| 1 of 1 | 00708-002930    | 488667 01      |
| DB     | INVOICE DATE    | INVOICE TOTAL  |
| 13     | 05/19/2025      | \$5,625.12     |

BILL TO :

RAVENNA PUBLIC SCHOOLS  
PO BOX 8400  
RAVENNA, NE 68869-8400

2425-879

To Reorder Contact Us At  
Phone No: (308) 237-2733  
Fax No: (308) 234-5732

SHIP TO:

RAVENNA PUBLIC SCHOOLS  
2621 W 24th St  
Kearney NE 688454919



3457

| PURCHASE ORDER NUMBER | SALESPERSON | TYPE SHIPMENT | SHIP VIA | PAYMENT TERMS | SHIP DATE  |
|-----------------------|-------------|---------------|----------|---------------|------------|
| ELEM ONYX LAV         | 010-BRETT   | STOCK         | BEST WAY | NET           | 05/19/2025 |

| PLACED BY | JOB NAME                       |
|-----------|--------------------------------|
| DAN       | ELEMENTARY CLASSROOM COUNTER T |

| UNITS ORDERED | U/M | ITEM DESCRIPTION               | UNITS SHIPPED | B/C | PRICE        | DISC/RSTK | EXTENDED   | TAX |
|---------------|-----|--------------------------------|---------------|-----|--------------|-----------|------------|-----|
| 1             | EA  | 7- 48X25.5 COUNTERTOP SLAB     | 1             |     | \$4,478.4500 |           | \$4,478.45 | N   |
| 7             | EA  | 4" BK/SD/FRNT SKRT ELE-CLS RM  | 7             |     | \$131.3100   |           | \$919.17   | N   |
| 14            | EA  | 8938 CHR BAR FCT WRST BLD 2HDL | 14            |     | \$5.0000     |           | \$70.00    | N   |
| 7             | EA  | PRO1F20 20 SS FLX FCT CONN     | 7             |     | \$22.5000    |           | \$157.50   | N   |
|               |     | 702-1 CP 1-1/2 20GA P-TRAP     |               |     |              |           |            |     |
|               |     | JB# 104 JS# P38-005            |               |     |              |           |            |     |
| Depreciation  |     |                                |               |     |              |           |            |     |

TAX AREA ID: 280190200

FEDERAL TAX ID NUMBER: 840633288

TERMS AND CONDITIONS: You agree that the sale of these products/services is subject to all of our standard terms and conditions of sale located at our website: [www.winsupplyinc.com/tcsale](http://www.winsupplyinc.com/tcsale)

PAY FULL INVOICE AMOUNT BY 06/01/2025

|                 |               |            |
|-----------------|---------------|------------|
|                 | Net Sales     | \$5,625.12 |
|                 | Freight       | \$0.00     |
| State Tax %0.00 | State Tax     | \$0.00     |
| Local Tax %0.00 | Local Tax     | \$0.00     |
|                 | Invoice Total | \$5,625.12 |

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. For inquiries please call (308) 237-2733.

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

Date: 05/19/2025  
P.O. # 2425-879  
Bill To: PO Box 8400

Tax Exemption No. 05-627933

## Winnelson Kearney

Ravenna Public Schools  
Attn: Dan Cyboron  
41750 Carthage Road  
Ravenna NE, 68869

Ravenna Public Schools  
Attn: Hilary Bolling  
P.O. Box 8400  
Ravenna NE, 68869

|              |                   |
|--------------|-------------------|
| SUBTOTAL     | \$5,625.12        |
| S & H        | \$0.00            |
| discount     | \$0.00            |
| <b>TOTAL</b> | <b>\$5,625.12</b> |

Authorized by

Date \_\_\_\_\_

**Ravenna Public Schools**  
**Fund Balance Report**  
**May 31st, 2025**

**Special Building**

|                           |    |                     |
|---------------------------|----|---------------------|
| Last month ending balance | \$ | 567,607.04          |
| Buffalo Co Taxes          | \$ | 372,853.41          |
| Sherman Co Taxes          | \$ | 75,448.42           |
| Settlement Checks         | \$ | -                   |
| Interest                  | \$ | 863.70              |
| Check(s)                  | \$ | (81,986.81)         |
| Bank Statement Balance    | \$ | <b>934,785.76</b>   |
| Outstanding Checks        |    | <b>\$0.00</b>       |
| Flex 9 mo. CD 043         | \$ | 1,578,571.34        |
| Interest                  | \$ | 19,802.15           |
| Total                     | \$ | <b>2,533,159.25</b> |

**Depreciation Fund**

|                           |    |                   |
|---------------------------|----|-------------------|
| Last month ending balance | \$ | 567,203.88        |
| Interest                  | \$ | 70.09             |
| CD 428 Dep.               | \$ | -                 |
| Transfer                  | \$ | -                 |
| Check(s)                  | \$ | (132,004.60)      |
| Bank Statement Balance    | \$ | <b>435,269.37</b> |
| 5 Month Spec. CD 428      | \$ | -                 |
| Interest                  | \$ | -                 |
| Total                     | \$ | 435,269.37        |

**Employee Benefit Fund**

|                               |    |                   |
|-------------------------------|----|-------------------|
| Last month ending balance     | \$ | 13,950.46         |
| Deposit for Employee Benefits | \$ | -                 |
| Interest                      | \$ | 1.78              |
| Withdrawal to CD              | \$ | -                 |
| Bank Statement Balance        | \$ | <b>13,952.24</b>  |
| Flex 9 mo. CD 094             | \$ | 207,468.19        |
| Interest                      | \$ | 4,459.75          |
| x3372 13 mo CD                |    |                   |
| Interest                      | \$ | -                 |
| 5 Month Spec. CD 427          | \$ | -                 |
| Interest                      | \$ | -                 |
| Total                         | \$ | <b>225,880.18</b> |

**Qualified Cap**

|                           |    |                   |
|---------------------------|----|-------------------|
| Last month ending balance | \$ | 86,271.68         |
| Buffalo Co Taxes          | \$ | 79,897.88         |
| Sherm Co Taxes            | \$ | 16,167.75         |
| US Treas.                 |    |                   |
| Interest                  | \$ | -                 |
| check(s) Transfer to GF   | \$ | -                 |
| Bank Statement Balance    | \$ | <b>182,337.31</b> |

| PO Number              | Invoice Number            | Vendor Name               | Invoice Date | Amount   |
|------------------------|---------------------------|---------------------------|--------------|----------|
| Account Number         |                           | Detail Description        |              | Amount   |
| Checking Account ID 01 | Fund Number 01            | General                   |              |          |
|                        | FBLA.NLCMay25             | ACTIVITY IN/OUT           | 05/12/2025   | 2,159.00 |
| 01 1100 580 001 000    |                           | Travel Secon              | 2,159.00     |          |
| Total                  | ACTIVITY IN/OUT           |                           | 2,159.00     |          |
|                        | C-26238-JW                | ARROW SEED COMPANY INC    | 05/09/2025   | 621.00   |
| 01 2620 610 001 000    |                           | GENERAL SUPPLIES          | 621.00       |          |
| Total                  | ARROW SEED COMPANY INC    |                           | 621.00       |          |
|                        | 24823                     | ASK SUPPLY CO             | 05/19/2025   | 177.50   |
| 01 2610 610 001 000    |                           | Supplies Secon            | 88.75        |          |
| 01 2610 610 002 000    |                           | Supplies Elem             | 88.75        |          |
| Total                  | ASK SUPPLY CO             |                           | 177.50       |          |
|                        | 22130                     | AWARDS PLUS               | 05/19/2025   | 188.00   |
| 01 2310 610 000 000    |                           | Supplies                  | 188.00       |          |
|                        | 22132                     | AWARDS PLUS               | 05/19/2025   | 140.00   |
| 01 2310 610 000 000    |                           | Supplies                  | 140.00       |          |
| Total                  | AWARDS PLUS               |                           | 328.00       |          |
|                        | Beyer.May/EOY 2025        | Beyer, Thomas             | 05/30/2025   | 2,140.00 |
| 01 2151 340 002 000    |                           | OTHER PROF. SERVICES      | 2,140.00     |          |
| Total                  | Beyer, Thomas             |                           | 2,140.00     |          |
|                        | 4905153979. May25         | BLACK HILLS ENERGY        | 05/20/2025   | 66.42    |
| 01 2610 621 001 000    |                           | Fuel Secon                | 33.21        |          |
| 01 2610 621 002 000    |                           | Fuel Elem                 | 33.21        |          |
|                        | 8985166782. May25         | BLACK HILLS ENERGY        | 05/20/2025   | 2,810.13 |
| 01 2610 621 001 000    |                           | Fuel Secon                | 1,405.07     |          |
| 01 2610 621 002 000    |                           | Fuel Elem                 | 1,405.06     |          |
| Total                  | BLACK HILLS ENERGY        |                           | 2,876.55     |          |
|                        | 929905314                 | BSN SPORTS INC            | 05/29/2025   | 445.61   |
| 01 2620 610 001 000    |                           | GENERAL SUPPLIES          | 177.66       |          |
| 01 1100 610 002 000    |                           | Gen Supplies Elem         | 41.04        |          |
| 01 1100 610 001 029    |                           | Instr Materials           | 113.46       |          |
| 01 1100 610 002 019    |                           | Elem Pe Materials         | 113.45       |          |
| Total                  | BSN SPORTS INC            |                           | 445.61       |          |
|                        | 002061802                 | CENTRAL COMMUNITY COLLEGE | 05/29/2025   | 96.00    |
| 01 2620 610 001 000    |                           | GENERAL SUPPLIES          | 40.00        |          |
| 01 2620 610 002 000    |                           | GENERAL SUPPLIES          | 56.00        |          |
| Total                  | CENTRAL COMMUNITY COLLEGE |                           | 96.00        |          |
|                        | 176215601050125           | CHARTER COMMUNICATIONS    | 05/01/2025   | 22.41    |
| 01 1100 382 000 000    |                           | INTERNET SERVICES         | 22.41        |          |
| Total                  | CHARTER COMMUNICATIONS    |                           | 22.41        |          |
|                        | 9152146                   | CHEMSEARCH                | 05/20/2025   | 753.33   |
| 01 2610 610 001 000    |                           | Supplies Secon            | 376.67       |          |
| 01 2610 610 002 000    |                           | Supplies Elem             | 376.66       |          |



| PO Number           | Invoice Number                         | Vendor Name                            | Invoice Date | Amount    |
|---------------------|----------------------------------------|----------------------------------------|--------------|-----------|
| Account Number      |                                        | Detail Description                     |              | Amount    |
| Total               | CHEMSEARCH                             |                                        |              | 753.33    |
|                     | 357.May25                              | CITY OF RAVENNA                        | 05/29/2025   | 663.57    |
| 01 2610 410 001 000 |                                        | Water Sewer Secon                      | 331.79       |           |
| 01 2610 410 002 000 |                                        | Water Sewer Elem                       | 331.78       |           |
|                     | 760.May25                              | CITY OF RAVENNA                        | 05/27/2025   | 75.93     |
| 01 2610 410 001 000 |                                        | Water Sewer Secon                      | 37.97        |           |
| 01 2610 410 002 000 |                                        | Water Sewer Elem                       | 37.96        |           |
| Total               | CITY OF RAVENNA                        |                                        |              | 739.50    |
|                     | 26591.March25                          | CULLIGAN OF KEARNEY                    | 04/22/2025   | 214.25    |
| 01 2620 610 001 000 |                                        | GENERAL SUPPLIES                       | 107.13       |           |
| 01 2620 610 002 000 |                                        | GENERAL SUPPLIES                       | 107.12       |           |
|                     | 26591.May25                            | CULLIGAN OF KEARNEY                    | 05/27/2025   | 3.21      |
| 01 2620 610 001 000 |                                        | GENERAL SUPPLIES                       | 3.21         |           |
| Total               | CULLIGAN OF KEARNEY                    |                                        |              | 217.46    |
|                     | 1478007                                | DAS State Accounting - Central Finance | 05/12/2025   | 292.87    |
| 01 1100 382 000 000 |                                        | INTERNET SERVICES                      | 292.87       |           |
| Total               | DAS State Accounting - Central Finance |                                        |              | 292.87    |
|                     | 1001370745                             | DOLLAR GENERAL REGIONS 410526          | 04/16/2025   | 89.05     |
| 01 1200 610 002 000 |                                        | Gen Supplies Elem                      | 89.05        |           |
| Total               | DOLLAR GENERAL REGIONS 410526          |                                        |              | 89.05     |
|                     | 9143876-0                              | EAKES OFFICE PLUS                      | 05/23/2025   | 799.92    |
| 01 2610 610 001 000 |                                        | Supplies Secon                         | 399.96       |           |
| 01 2610 610 002 000 |                                        | Supplies Elem                          | 399.96       |           |
| Total               | EAKES OFFICE PLUS                      |                                        |              | 799.92    |
|                     | 7855508                                | ECOLAB PEST ELIM DIV                   | 04/23/2025   | 81.85     |
| 01 2620 431 001 000 |                                        | Con/ser Repair Secon                   | 40.93        |           |
| 01 2620 431 002 000 |                                        | Cont/ser Repair Elem                   | 40.92        |           |
|                     | 8090895                                | ECOLAB PEST ELIM DIV                   | 05/28/2025   | 81.85     |
| 01 2620 431 001 000 |                                        | Con/ser Repair Secon                   | 40.93        |           |
| 01 2620 431 002 000 |                                        | Cont/ser Repair Elem                   | 40.92        |           |
| Total               | ECOLAB PEST ELIM DIV                   |                                        |              | 163.70    |
|                     | 180300.May25                           | ESU #10                                | 06/01/2025   | 31,984.53 |
| 01 2152 591 002 607 |                                        | AUDIOLOGY SPED 3-5                     | 17.08        |           |
| 01 2153 591 002 607 |                                        | AUDIOLOGY SPED 0-2                     | 17.08        |           |
| 01 2151 591 001 607 |                                        | Audiology Secon                        | 68.33        |           |
| 01 2151 591 002 607 |                                        | Audiology Elem                         | 68.33        |           |
| 01 2151 591 001 604 |                                        | ESU SERVICES-Deaf Ed Sec.              | 504.06       |           |
| 01 2151 591 002 604 |                                        | Deaf Ed Sped Elem.                     | 504.06       |           |
| 01 2140 591 001 000 |                                        | ESU SERVICES-LMHP                      | 1,500.00     |           |
| 01 2140 591 002 000 |                                        | ESU SERVICES-LMHP Elem                 | 1,500.00     |           |
| 01 2142 591 002 606 |                                        | PSYCH SERVICES SPED 3-5                | 669.08       |           |
| 01 2143 591 002 606 |                                        | PSYC SERVICES SPED 0-2                 | 669.08       |           |
| 01 2141 591 001 606 |                                        | SCHOOL PSYCH                           | 2,676.31     |           |
| 01 2141 591 002 606 |                                        | Diagnostic Testing (School Psych)      | 2,676.31     |           |
| 01 1292 591 002 603 |                                        | Pre Sped Services (0-2)                | 284.84       |           |
| 01 1291 591 002 603 |                                        | PRE SPED Supervision (3-5)             | 284.85       |           |
| 01 1200 591 001 000 |                                        | SPED SUPERVISION SEC.                  | 1,084.31     |           |

06/06/2025 11:51 AM

User ID: HGB

| PO Number           | Invoice Number                               | Vendor Name                                  | Invoice Date | Amount    |
|---------------------|----------------------------------------------|----------------------------------------------|--------------|-----------|
| Account Number      |                                              | Detail Description                           |              | Amount    |
| 01 1200 591 002 000 |                                              | SPED SUPERVISION ELEM.                       |              | 1,084.31  |
| 01 2152 591 002 602 |                                              | PRE SCHL SPEECH (3-5)                        |              | 2,171.70  |
| 01 2151 591 001 602 |                                              | Speech Therapy                               |              | 3,932.79  |
| 01 2151 591 002 602 |                                              | Speech Therapy Elem                          |              | 10,621.27 |
| 01 1200 591 000 608 |                                              | Vocational                                   |              | 126.90    |
| 01 2153 591 002 602 |                                              | SPEECH (0-2)                                 |              | 1,523.84  |
| Total               | ESU #10                                      |                                              |              | 31,984.53 |
|                     | 3652                                         | Family Physical Therapy & Sports Center P.C. | 05/20/2025   | 5,426.70  |
| 01 2173 320 002 000 |                                              | PT Sped Services 0-2                         |              | 310.05    |
| 01 2171 320 002 000 |                                              | PT Sped Services Elem                        |              | 56.25     |
| 01 2172 320 002 000 |                                              | PT Sped Services 3-5                         |              | 299.25    |
| 01 2171 320 002 000 |                                              | PT Sped Services Elem                        |              | 783.75    |
| 01 2171 320 001 000 |                                              | PT Sped Services Sec.                        |              | 498.75    |
| 01 2161 320 001 000 |                                              | PROFESSIONAL ED SERVICES                     |              | 468.75    |
| 01 2163 320 002 000 |                                              | OT Sped Services 0-2                         |              | 400.65    |
| 01 2162 320 002 000 |                                              | OT Services SPED 3-5                         |              | 598.50    |
| 01 2161 320 002 000 |                                              | PROFESSIONAL ED SERVICES                     |              | 1,368.00  |
| 01 2161 320 001 000 |                                              | PROFESSIONAL ED SERVICES                     |              | 142.50    |
| 01 2151 320 001 000 |                                              | Speech Therapy Services                      |              | 500.25    |
| Total               | Family Physical Therapy & Sports Center P.C. |                                              |              | 5,426.70  |
|                     | 837326.May25                                 | FARMERS CO-OPERATIVE ASSOC                   | 05/25/2025   | 4,205.03  |
| 01 2710 626 000 000 |                                              | Gas And Oil                                  |              | 3,941.30  |
| 01 2710 610 000 000 |                                              | Tires And Parts                              |              | 263.73    |
| Total               | FARMERS CO-OPERATIVE ASSOC                   |                                              |              | 4,205.03  |
|                     | 11051029                                     | Hamilton                                     | 06/01/2025   | 282.26    |
| 01 2510 382 001 000 |                                              | Telephone Secon                              |              | 141.13    |
| 01 2510 382 002 000 |                                              | Telephone Elem                               |              | 141.13    |
|                     | 11054487                                     | Hamilton                                     | 06/01/2025   | 90.34     |
| 01 2510 382 001 000 |                                              | Telephone Secon                              |              | 45.17     |
| 01 2510 382 002 000 |                                              | Telephone Elem                               |              | 45.17     |
|                     | 11054745                                     | Hamilton                                     | 06/01/2025   | 40.67     |
| 01 2510 382 001 000 |                                              | Telephone Secon                              |              | 20.34     |
| 01 2510 382 002 000 |                                              | Telephone Elem                               |              | 20.33     |
| Total               | Hamilton                                     |                                              |              | 413.27    |
|                     | 1324                                         | Hands of Heartland                           | 06/05/2025   | 5,847.51  |
| 01 1200 569 001 000 |                                              | TUITION-OTHER                                |              | 5,847.51  |
| Total               | Hands of Heartland                           |                                              |              | 5,847.51  |
|                     | 864847660                                    | HD Supply Formerly Home Depot Pro            | 05/14/2025   | 76.26     |
| 01 2620 610 002 000 |                                              | GENERAL SUPPLIES                             |              | 76.26     |
|                     | 865905111                                    | HD Supply Formerly Home Depot Pro            | 05/21/2025   | 19.25     |
| 01 2610 610 001 000 |                                              | Supplies Secon                               |              | 9.63      |
| 01 2610 610 002 000 |                                              | Supplies Elem                                |              | 9.62      |
|                     | 865905129                                    | HD Supply Formerly Home Depot Pro            | 05/21/2025   | 137.10    |
| 01 2610 610 001 000 |                                              | Supplies Secon                               |              | 68.55     |
| 01 2610 610 002 000 |                                              | Supplies Elem                                |              | 68.55     |
| Total               | HD Supply Formerly Home Depot Pro            |                                              |              | 232.61    |
|                     | 12800282.June25                              | Hometown Leasing                             | 06/01/2025   | 765.95    |
| 01 1100 443 001 000 |                                              | LEASED EQUIP                                 |              | 765.95    |

| PO Number           | Invoice Number             | Vendor Name                | Invoice Date | Amount   |
|---------------------|----------------------------|----------------------------|--------------|----------|
| Account Number      |                            | Detail Description         |              | Amount   |
| Total               | Hometown Leasing           |                            |              | 765.95   |
|                     | 065221                     | Jaymar Business Forms Inc. | 05/28/2025   | 341.96   |
| 01 2510 610 000 000 |                            | Supplies                   |              | 341.96   |
| Total               | Jaymar Business Forms Inc. |                            |              | 341.96   |
|                     | 2460.April25               | K & B PARTS                | 04/30/2025   | 172.04   |
| 01 2710 610 000 000 |                            | Tires And Parts            |              | 172.04   |
|                     | 2460.May25                 | K & B PARTS                | 06/01/2025   | 2,114.15 |
| 01 2710 610 000 000 |                            | Tires And Parts            |              | 2,114.15 |
| Total               | K & B PARTS                |                            |              | 2,286.19 |
|                     | 18210                      | KSB SCHOOL LAW, PC LLO     | 02/03/2025   | 335.00   |
| 01 2330 317 000 000 |                            | LEGAL SERVICES             |              | 335.00   |
|                     | 18413                      | KSB SCHOOL LAW, PC LLO     | 03/03/2025   | 388.50   |
| 01 2330 317 000 000 |                            | LEGAL SERVICES             |              | 388.50   |
|                     | 18614                      | KSB SCHOOL LAW, PC LLO     | 04/02/2025   | 280.00   |
| 01 2330 317 000 000 |                            | LEGAL SERVICES             |              | 280.00   |
|                     | 18828                      | KSB SCHOOL LAW, PC LLO     | 05/02/2025   | 115.50   |
| 01 2330 317 000 000 |                            | LEGAL SERVICES             |              | 115.50   |
|                     | 19037                      | KSB SCHOOL LAW, PC LLO     | 06/02/2025   | 1,500.00 |
| 01 2330 317 000 000 |                            | LEGAL SERVICES             |              | 1,500.00 |
| Total               | KSB SCHOOL LAW, PC LLO     |                            |              | 2,619.00 |
|                     | 25132                      | L & M MACHINE TOOLS, LTD   | 04/24/2025   | 81.69    |
| 01 1100 610 001 025 |                            | Instr Materials            |              | 81.69    |
| Total               | L & M MACHINE TOOLS, LTD   |                            |              | 81.69    |
|                     | 1998                       | LARSEN ELECTRIC INC        | 11/24/2024   | 564.60   |
| 01 2620 431 001 000 |                            | Con/ser Repair Secon       |              | 564.60   |
| Total               | LARSEN ELECTRIC INC        |                            |              | 564.60   |
|                     | 2425-857                   | LUNCH FUND                 | 05/20/2025   | 54.60    |
| 01 1100 890 002 000 |                            | Other Misc Exp Elem        |              | 54.60    |
| Total               | LUNCH FUND                 |                            |              | 54.60    |
|                     | 52509195                   | Matheson Tri Gas INC       | 05/31/2025   | 252.96   |
| 01 1100 610 001 025 |                            | Instr Materials            |              | 252.96   |
| Total               | Matheson Tri Gas INC       |                            |              | 252.96   |
|                     | 8155                       | MC AUTOMOTIVE              | 05/06/2025   | 233.58   |
| 01 2730 431 000 000 |                            | REPAIRS & MAINT.           |              | 233.58   |
| Total               | MC AUTOMOTIVE              |                            |              | 233.58   |
|                     | 91250                      | MERNARDS - KEARNEY         | 05/22/2025   | 361.25   |
| 01 2620 610 001 000 |                            | GENERAL SUPPLIES           |              | 180.63   |
| 01 2620 610 002 000 |                            | GENERAL SUPPLIES           |              | 180.62   |
| Total               | MERNARDS - KEARNEY         |                            |              | 361.25   |
|                     | 0848909-IN                 | MID-AMERICAN RESEARCH      | 05/15/2025   | 295.84   |
| 01 2610 610 001 000 |                            | Supplies Secon             |              | 147.92   |
| 01 2610 610 002 000 |                            | Supplies Elem              |              | 147.92   |
| Total               | MID-AMERICAN RESEARCH      |                            |              | 295.84   |

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| PO Number           | Invoice Number    | Vendor Name                 | Invoice Date | Amount   |
|---------------------|-------------------|-----------------------------|--------------|----------|
| Account Number      |                   | Detail Description          |              | Amount   |
|                     | 2150991           | MIDWEST TECHNOLOGY PRODUCTS | 05/23/2025   | 111.93   |
| 01 2620 610 001 000 |                   | GENERAL SUPPLIES            |              | 55.97    |
| 01 2620 610 002 000 |                   | GENERAL SUPPLIES            |              | 55.96    |
| Total               |                   | MIDWEST TECHNOLOGY PRODUCTS |              | 111.93   |
|                     | 19652             | MIGHTY DUCTS                | 05/27/2025   | 675.00   |
| 01 2620 431 001 000 |                   | Con/ser Repair Secon        |              | 675.00   |
| Total               |                   | MIGHTY DUCTS                |              | 675.00   |
|                     | 4523249.April.May | MNO Hometown Market         | 05/15/2025   | 40.62    |
| 01 1100 890 001 000 |                   | Other Misc Exp Secon        |              | 40.62    |
| Total               |                   | MNO Hometown Market         |              | 40.62    |
|                     | 679               | Museum of Nebraska Art      | 04/21/2025   | 115.00   |
| 01 1100 810 001 000 |                   | FEES                        |              | 115.00   |
| Total               |                   | Museum of Nebraska Art      |              | 115.00   |
|                     | 903680            | Nate's Auto Glass           | 05/08/2025   | 200.00   |
| 01 2730 431 000 000 |                   | REPAIRS & MAINT.            |              | 200.00   |
| Total               |                   | Nate's Auto Glass           |              | 200.00   |
|                     | 2425-827          | NCSA                        | 05/05/2025   | 435.00   |
| 01 2320 810 000 000 |                   | Dues And Fees               |              | 435.00   |
|                     | 2526-Anderson6    | NCSA                        | 05/28/2025   | 694.00   |
| 01 2410 810 002 000 |                   | Dues And Fees Elem          |              | 694.00   |
|                     | 85776             | NCSA                        | 04/28/2025   | 180.00   |
| 01 2320 810 000 000 |                   | Dues And Fees               |              | 180.00   |
|                     | e16701-732121     | NCSA                        | 05/15/2025   | 300.00   |
| 01 2212 330 001 000 |                   | Purch Prof Ser Secon        |              | 300.00   |
|                     | e16701732028      | NCSA                        | 05/12/2025   | 300.00   |
| 01 2220 810 001 000 |                   | LIBRARY DUES & REGISTRATION |              | 300.00   |
|                     | e16707-732345     | NCSA                        | 05/28/2025   | 225.00   |
| 01 2410 810 002 000 |                   | Dues And Fees Elem          |              | 225.00   |
|                     | e16708-732226     | NCSA                        | 05/20/2025   | 75.00    |
| 01 2320 810 000 000 |                   | Dues And Fees               |              | 75.00    |
| Total               |                   | NCSA                        |              | 2,209.00 |
|                     | 527444.May25      | NE PUBLIC POWER DISTRICT    | 05/29/2025   | 133.74   |
| 01 2610 621 001 000 |                   | Fuel Secon                  |              | 66.87    |
| 01 2610 621 002 000 |                   | Fuel Elem                   |              | 66.87    |
|                     | 52749.May25       | NE PUBLIC POWER DISTRICT    | 05/29/2025   | 48.42    |
| 01 2610 621 001 000 |                   | Fuel Secon                  |              | 24.21    |
| 01 2610 621 002 000 |                   | Fuel Elem                   |              | 24.21    |
|                     | 52754.May25       | NE PUBLIC POWER DISTRICT    | 05/29/2025   | 32.63    |
| 01 2610 621 001 000 |                   | Fuel Secon                  |              | 16.32    |
| 01 2610 621 002 000 |                   | Fuel Elem                   |              | 16.31    |
|                     | 52759.May25       | NE PUBLIC POWER DISTRICT    | 05/29/2025   | 4,492.94 |
| 01 2610 621 001 000 |                   | Fuel Secon                  |              | 2,246.47 |
| 01 2610 621 002 000 |                   | Fuel Elem                   |              | 2,246.47 |
|                     | 52765.May25       | NE PUBLIC POWER DISTRICT    | 05/29/2025   | 68.36    |
| 01 2610 621 001 000 |                   | Fuel Secon                  |              | 34.18    |
| 01 2610 621 002 000 |                   | Fuel Elem                   |              | 34.18    |
| Total               |                   | NE PUBLIC POWER DISTRICT    |              | 4,776.09 |

| PO Number           | Invoice Number                | Vendor Name                   | Invoice Date | Amount   |
|---------------------|-------------------------------|-------------------------------|--------------|----------|
| Account Number      |                               | Detail Description            |              | Amount   |
|                     | 57-14271                      | NEBRASKA SAFETY CENTER        | 05/01/2025   | 500.00   |
| 01 2710 330 000 000 |                               | TESTING                       |              | 500.00   |
| Total               | NEBRASKA SAFETY CENTER        |                               |              | 500.00   |
|                     | 492355                        | NETA                          | 03/11/2025   | 1,145.00 |
| 01 2212 330 001 000 |                               | Purch Prof Ser Secon          |              | 687.00   |
| 01 2580 810 000 000 |                               | REGISTRATION                  |              | 229.00   |
| 01 2220 330 001 000 |                               | EMPLOYEE TRAINING/DEVELOPMENT |              | 114.50   |
| 01 2220 330 002 000 |                               | EMPLOYEE TRAINING/DEVELOPMENT |              | 114.50   |
| Total               | NETA                          |                               |              | 1,145.00 |
|                     | 2022180593                    | ONE SOURCE                    | 06/01/2025   | 37.00    |
| 01 2310 340 000 000 |                               | SERVICES                      |              | 37.00    |
| Total               | ONE SOURCE                    |                               |              | 37.00    |
|                     | INV244146                     | PIONEER ATHLETICS             | 04/07/2025   | 1,454.00 |
| 01 2620 610 001 000 |                               | GENERAL SUPPLIES              |              | 1,454.00 |
| Total               | PIONEER ATHLETICS             |                               |              | 1,454.00 |
|                     | 162518                        | PRAIRIE HILLS WIRELESS, LLC   | 06/01/2025   | 60.00    |
| 01 1100 382 000 000 |                               | INTERNET SERVICES             |              | 60.00    |
| Total               | PRAIRIE HILLS WIRELESS, LLC   |                               |              | 60.00    |
|                     | 96722                         | Prime Secured, Inc.           | 05/29/2025   | 437.28   |
| 01 2580 650 001 000 |                               | Computer Supplies             |              | 218.64   |
| 01 2580 650 002 000 |                               | Computer Supplies             |              | 218.64   |
| Total               | Prime Secured, Inc.           |                               |              | 437.28   |
|                     | 43509358                      | QUILL LLC                     | 03/31/2025   | 19.79    |
| 01 1100 610 002 005 |                               | Grade 5 Materials             |              | 19.79    |
|                     | 43509620                      | QUILL LLC                     | 03/31/2025   | 13.42    |
| 01 1100 610 001 021 |                               | Math Materials                |              | 13.42    |
|                     | 43510384                      | QUILL LLC                     | 03/31/2025   | 14.44    |
| 01 1100 610 001 000 |                               | Gen Supplies Secon            |              | 14.44    |
|                     | 43524892                      | QUILL LLC                     | 04/01/2025   | 29.74    |
| 01 1100 610 001 000 |                               | Gen Supplies Secon            |              | 29.74    |
|                     | 43716041                      | QUILL LLC                     | 04/14/2025   | 50.42    |
| 01 1200 610 001 000 |                               | Gen Supplies                  |              | 50.42    |
| Total               | QUILL LLC                     |                               |              | 127.81   |
|                     | SRV122538                     | RASMUSSEN MECHANICAL SERVICES | 05/16/2025   | 2,074.51 |
| 01 2620 431 001 000 |                               | Con/ser Repair Secon          |              | 2,074.51 |
| Total               | RASMUSSEN MECHANICAL SERVICES |                               |              | 2,074.51 |
|                     | news.April25                  | RAVENNA NEWS                  | 04/30/2025   | 614.91   |
| 01 2310 540 000 000 |                               | Advertising & Print           |              | 614.91   |
| Total               | RAVENNA NEWS                  |                               |              | 614.91   |
|                     | 09025                         | RAVENNA REDI-MIX INC          | 05/04/2025   | 637.50   |
| 01 2620 610 001 000 |                               | GENERAL SUPPLIES              |              | 637.50   |
| Total               | RAVENNA REDI-MIX INC          |                               |              | 637.50   |
|                     | trash.June25                  | RAVENNA SANITATION            | 06/01/2025   | 981.00   |

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| PO Number           | Invoice Number                   | Vendor Name                      | Invoice Date | Amount   |
|---------------------|----------------------------------|----------------------------------|--------------|----------|
| Account Number      |                                  | Detail Description               |              | Amount   |
| 01 2620 420 001 000 |                                  | CLEANING SERVICES/TRASH          |              | 490.50   |
| 01 2620 420 002 000 |                                  | CLEANING SERVICES/TRASH          |              | 490.50   |
| Total               | RAVENNA SANITATION               |                                  |              | 981.00   |
|                     | INV5533868                       | RENAISSANCE                      | 04/22/2025   | 4,678.05 |
| 01 1100 735 001 000 |                                  | Comp Software Secon              |              | 2,339.03 |
| 01 1100 735 002 000 |                                  | Comp Software Elem               |              | 2,339.02 |
|                     | INV5533909                       | RENAISSANCE                      | 04/22/2025   | 3,510.00 |
| 01 1100 735 001 000 |                                  | Comp Software Secon              |              | 1,755.00 |
| 01 1100 735 002 000 |                                  | Comp Software Elem               |              | 1,755.00 |
| Total               | RENAISSANCE                      |                                  |              | 8,188.05 |
|                     | CINV000241280                    | SCHOOL HEALTH CORPORATION        | 05/23/2025   | 2.84     |
| 01 1100 610 001 027 |                                  | Secon Art Materials              |              | 2.84     |
| Total               | SCHOOL HEALTH CORPORATION        |                                  |              | 2.84     |
|                     | 208135533607                     | SCHOOL SPECIALTY LLC             | 04/07/2025   | 198.35   |
| 01 2220 610 001 000 |                                  | Supplies Secon                   |              | 99.18    |
| 01 2220 610 002 000 |                                  | Supplies Elem                    |              | 99.17    |
|                     | 208135574213                     | SCHOOL SPECIALTY LLC             | 04/17/2025   | 208.46   |
| 01 1200 610 001 000 |                                  | Gen Supplies                     |              | 208.46   |
|                     | 208135702858                     | SCHOOL SPECIALTY LLC             | 05/22/2025   | 300.41   |
| 01 1100 610 001 022 |                                  | Materials                        |              | 54.40    |
| 01 1100 610 001 020 |                                  | Lang Arts Materials              |              | 9.15     |
| 01 1100 610 001 021 |                                  | Math Materials                   |              | 6.83     |
| 01 1100 610 001 032 |                                  | Foreign Lang Mater               |              | 6.83     |
| 01 1100 610 002 000 |                                  | Gen Supplies Elem                |              | 9.86     |
| 01 1100 610 001 026 |                                  | Instr Materials                  |              | 2.08     |
| 01 1100 610 001 027 |                                  | Secon Art Materials              |              | 81.86    |
| 01 1100 610 001 025 |                                  | Instr Materials                  |              | 17.01    |
| 01 1100 610 002 007 |                                  | Kingrt Materials                 |              | 47.40    |
| 01 1100 610 002 000 |                                  | Gen Supplies Elem                |              | 22.74    |
| 01 1100 610 002 003 |                                  | Grade 3 Materials                |              | 22.74    |
| 01 2620 610 001 000 |                                  | GENERAL SUPPLIES                 |              | 8.88     |
| 01 2620 610 002 000 |                                  | GENERAL SUPPLIES                 |              | 8.88     |
| 01 1100 610 001 000 |                                  | Gen Supplies Secon               |              | 1.75     |
| Total               | SCHOOL SPECIALTY LLC             |                                  |              | 707.22   |
|                     | 2425-859                         | SCHROEDER, KENNETH               | 05/20/2025   | 75.98    |
| 01 2310 610 000 000 |                                  | Dues And Fees                    |              | 75.98    |
| Total               | SCHROEDER, KENNETH               |                                  |              | 75.98    |
|                     | 21205200                         | Soliant                          | 05/11/2025   | 1,730.89 |
| 01 2151 340 001 000 |                                  | OTHER PROF. SERVICES             |              | 1,730.89 |
|                     | 21212364                         | Soliant                          | 05/18/2025   | 2,607.00 |
| 01 2151 340 001 000 |                                  | OTHER PROF. SERVICES             |              | 2,607.00 |
|                     | 21216849                         | Soliant                          | 05/25/2025   | 869.00   |
| 01 2151 340 001 000 |                                  | OTHER PROF. SERVICES             |              | 869.00   |
| Total               | Soliant                          |                                  |              | 5,206.89 |
|                     | 14231                            | Sport Safe Testing Service, Inc. | 05/21/2025   | 446.00   |
| 01 2190 340 001 000 |                                  | Testing                          |              | 446.00   |
| Total               | Sport Safe Testing Service, Inc. |                                  |              | 446.00   |

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| PO Number                 | Invoice Number | Vendor Name            | Invoice Date | Amount   |
|---------------------------|----------------|------------------------|--------------|----------|
| Account Number            |                | Detail Description     |              | Amount   |
|                           | 6028448866     | STAPLES                | 04/01/2025   | 82.58    |
| 01 2220 610 001 000       |                | Supplies Secon         |              | 41.29    |
| 01 2220 610 002 000       |                | Supplies Elem          |              | 41.29    |
|                           | 6028448868     | STAPLES                | 04/01/2025   | 51.81    |
| 01 2510 610 000 000       |                | Supplies               |              | 51.81    |
|                           | 6028924218     | STAPLES                | 03/31/2025   | 4.54     |
| 01 2510 610 000 000       |                | Supplies               |              | 4.54     |
|                           | 6029410153     | STAPLES                | 04/15/2025   | 52.89    |
| 01 1200 610 001 000       |                | Gen Supplies           |              | 52.89    |
|                           | 60628448865    | STAPLES                | 04/01/2025   | 35.16    |
| 01 1100 610 001 021       |                | Math Materials         |              | 35.16    |
| Total STAPLES             |                |                        |              | 226.98   |
|                           | 4959.April25   | SVANDA PHARMACY INC    | 05/19/2025   | 10.90    |
| 01 2130 610 000 000       |                | Health Supplies        |              | 10.90    |
| Total SVANDA PHARMACY INC |                |                        |              | 10.90    |
|                           | USBank.June25  | U.S. Bank              | 05/26/2025   | 5,750.31 |
| 01 2510 531 000 000       |                | POSTAGE                |              | 25.61    |
| 01 1100 610 001 000       |                | Gen Supplies Secon     |              | 94.84    |
| 01 1100 580 001 000       |                | Travel Secon           |              | 84.39    |
| 01 1100 580 002 000       |                | Travel Elem            |              | 156.00   |
| 01 1100 610 002 000       |                | Gen Supplies Elem      |              | 35.73    |
| 01 1100 580 001 000       |                | Travel Secon           |              | 289.00   |
| 01 1200 810 001 000       |                | Registration Secondary |              | 10.82    |
| 01 1100 735 001 000       |                | Comp Software Secon    |              | 68.00    |
| 01 2120 810 000 000       |                | REGISTRATION           |              | 300.00   |
| 01 2310 340 000 000       |                | SERVICES               |              | 114.00   |
| 01 1100 382 000 000       |                | INTERNET SERVICES      |              | 60.00    |
| 01 1100 610 002 000       |                | Gen Supplies Elem      |              | 16.98    |
| 01 1100 610 001 025       |                | Instr Materials        |              | 1,527.57 |
| 01 2510 382 001 000       |                | Telephone Secon        |              | 17.36    |
| 01 2510 382 002 000       |                | Telehone Elem          |              | 17.35    |
| 01 2710 626 000 000       |                | Gas And Oil            |              | 50.50    |
| 01 1100 580 002 000       |                | Travel Elem            |              | 270.00   |
| 01 1200 735 002 000       |                | Comp Software Elem     |              | 22.80    |
| 01 1100 610 002 018       |                | Music Materials        |              | 1.99     |
| 01 1100 610 001 000       |                | Gen Supplies Secon     |              | 80.82    |
| 01 1100 735 001 000       |                | Comp Software Secon    |              | 179.00   |
| 01 2410 810 001 000       |                | Dues And Fees Secon    |              | 435.00   |
| 01 2320 580 000 000       |                | Travel                 |              | 227.50   |
| 01 1100 610 002 000       |                | Gen Supplies Elem      |              | 48.69    |
| 01 2620 610 001 000       |                | GENERAL SUPPLIES       |              | 119.79   |
| 01 2620 610 002 000       |                | GENERAL SUPPLIES       |              | 25.11    |
| 01 1100 610 002 019       |                | Elem Pe Materials      |              | 9.49     |
| 01 1100 610 001 000       |                | Gen Supplies Secon     |              | 438.90   |
| 01 2510 382 001 000       |                | Telephone Secon        |              | 53.71    |
| 01 2510 382 002 000       |                | Telehone Elem          |              | 53.71    |
| 01 2130 610 000 000       |                | Health Supplies        |              | 122.40   |
| 01 1100 640 001 000       |                | Textbooks Secon        |              | 499.00   |
| 01 2220 610 002 000       |                | Supplies Elem          |              | 253.36   |
| 01 2580 650 002 000       |                | Computer Supplies      |              | 40.89    |
| Total U.S. Bank           |                |                        |              | 5,750.31 |
|                           | 4960080202505  | Verizon Business       | 06/01/2025   | 34.71    |



| PO Number                   | Invoice Number | Vendor Name           | Invoice Date | Amount |
|-----------------------------|----------------|-----------------------|--------------|--------|
| Account Number              |                | Detail Description    |              | Amount |
| 01 2510 382 001 000         |                | Telephone Secon       | 17.36        |        |
| 01 2510 382 002 000         |                | Telehone Elem         | 17.35        |        |
| Total Verizon Business      |                |                       | 34.71        |        |
|                             | 6114469731     | VERIZON WIRELESS      | 05/25/2025   | 107.42 |
| 01 2510 382 001 000         |                | Telephone Secon       | 53.71        |        |
| 01 2510 382 002 000         |                | Telehone Elem         | 53.71        |        |
| Total VERIZON WIRELESS      |                |                       | 107.42       |        |
|                             | S12526927      | West Music            | 05/30/2025   | 134.07 |
| 01 1100 610 002 018         |                | Music Materials       | 134.07       |        |
| Total West Music            |                |                       | 134.07       |        |
|                             | EAO.4thqrt2025 | WHOLENESS HEALING EAP | 05/01/2025   | 800.00 |
| 01 2310 810 000 000         |                | Dues And Fees         | 800.00       |        |
| Total WHOLENESS HEALING EAP |                |                       | 800.00       |        |
|                             | 2505-119028    | WILKE'S TRUE VALUE    | 05/03/2025   | 44.62  |
| 01 2710 610 000 000         |                | Tires And Parts       | 44.62        |        |
|                             | 2505-119870    | WILKE'S TRUE VALUE    | 05/09/2025   | 15.95  |
| 01 2610 610 001 000         |                | Supplies Secon        | 15.95        |        |
|                             | 2505-120209    | WILKE'S TRUE VALUE    | 05/12/2025   | 39.89  |
| 01 2710 610 000 000         |                | Tires And Parts       | 39.89        |        |
|                             | 2505-121096    | WILKE'S TRUE VALUE    | 05/19/2025   | 30.66  |
| 01 2620 610 001 000         |                | GENERAL SUPPLIES      | 15.33        |        |
| 01 2620 610 002 000         |                | GENERAL SUPPLIES      | 15.33        |        |
|                             | 2505-121563    | WILKE'S TRUE VALUE    | 05/25/2025   | 9.10   |
| 01 2620 610 001 000         |                | GENERAL SUPPLIES      | 9.10         |        |
|                             | 2505-121946    | WILKE'S TRUE VALUE    | 05/28/2025   | 20.48  |
| 01 2620 610 001 000         |                | GENERAL SUPPLIES      | 20.48        |        |
|                             | 2505-122067    | WILKE'S TRUE VALUE    | 05/28/2025   | 34.26  |
| 01 2620 610 002 000         |                | GENERAL SUPPLIES      | 34.26        |        |
|                             | 2505-122126    | WILKE'S TRUE VALUE    | 05/29/2025   | 7.12   |
| 01 2710 610 000 000         |                | Tires And Parts       | 7.12         |        |
|                             | 2505-12250     | WILKE'S TRUE VALUE    | 05/30/2025   | 21.04  |
| 01 2620 610 002 000         |                | GENERAL SUPPLIES      | 21.04        |        |
| Total WILKE'S TRUE VALUE    |                |                       | 223.12       |        |
| Fund Number 01              |                |                       | 106,000.31   |        |
| Checking Account ID 01      |                |                       | 106,000.31   |        |

Expenditure Report by Op. Unit/Function  
General Fund June 2025

| Account Number      | Account Description                      | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered Balance |
|---------------------|------------------------------------------|----------------|--------------|----------------------|-------------|----------------|--------------|----------------------|
| 01                  | General                                  |                |              |                      |             |                |              |                      |
| 01 1100 111 001 000 | SALARIES TEACHERS SECONDARY              | 923,742.00     | 76,911.76    | 752,344.65           | 81.45       | 171,397.35     | 0.00         | 171,397.35           |
| 01 1100 111 002 000 | SALARIES TEACHERS ELEM.                  | 971,972.00     | 76,371.98    | 743,189.06           | 76.46       | 228,782.94     | 0.00         | 228,782.94           |
| 01 1100 112 001 000 | AIDES/COACHES                            | 5,000.00       | 0.00         | 3,052.50             | 61.05       | 1,947.50       | 0.00         | 1,947.50             |
| 01 1100 120 001 000 | SUBSTITUTE OR TEMPORARY SALARIES         | 3,000.00       | 0.00         | 0.00                 | 0.00        | 3,000.00       | 0.00         | 3,000.00             |
| 01 1100 123 001 000 | Sub Salaries Secon                       | 25,000.00      | 5,620.00     | 48,454.99            | 193.82      | (23,454.99)    | 0.00         | (23,454.99)          |
| 01 1100 123 002 000 | Sub Salaries Elem                        | 20,000.00      | 4,145.00     | 34,263.92            | 171.32      | (14,263.92)    | 0.00         | (14,263.92)          |
| 01 1100 150 001 000 | ADDITIONAL COMP. NON INSTRUCTIONAL STAFF | 0.00           | 1,000.00     | 14,104.75            | 0.00        | (14,104.75)    | 0.00         | (14,104.75)          |
| 01 1100 151 001 000 | ADDITIONAL COMP. TEACHERS/PROF. STAFF    | 130,000.00     | 9,764.57     | 103,185.20           | 79.37       | 26,814.80      | 0.00         | 26,814.80            |
| 01 1100 151 002 000 | ADDITIONAL COMP. TEACHERS/PROF. STAFF    | 40,000.00      | 3,925.00     | 39,466.00            | 98.67       | 534.00         | 0.00         | 534.00               |
| 01 1100 152 001 000 | ADDITIONAL COMP. AIDES                   | 5,000.00       | 0.00         | 1,855.50             | 37.11       | 3,144.50       | 0.00         | 3,144.50             |
| 01 1100 210 001 000 | GROUP INSURANCE-NON INSTRUCTIONAL        | 0.00           | 139.64       | 1,377.13             | 0.00        | (1,377.13)     | 0.00         | (1,377.13)           |
| 01 1100 211 001 000 | Health Ins Secon                         | 407,103.00     | 29,218.44    | 294,819.21           | 72.42       | 112,283.79     | 0.00         | 112,283.79           |
| 01 1100 211 002 000 | Health Ins Elem                          | 428,318.00     | 30,618.11    | 302,919.41           | 70.72       | 125,398.59     | 0.00         | 125,398.59           |
| 01 1100 212 001 000 | GROUP INSURANCE-AIDES                    | 25.00          | 0.00         | 0.06                 | 0.24        | 24.94          | 0.00         | 24.94                |
| 01 1100 213 001 000 | GROUP INS.-SUBS                          | 1,000.00       | 392.65       | 1,927.17             | 192.72      | (927.17)       | 0.00         | (927.17)             |
| 01 1100 213 002 000 | GROUP INS.-SUBS                          | 7,500.00       | 179.98       | 1,058.40             | 14.11       | 6,441.60       | 0.00         | 6,441.60             |
| 01 1100 220 001 000 | FICA-NON INSTRUCTIONAL                   | 250.00         | 73.69        | 1,052.10             | 420.84      | (802.10)       | 0.00         | (802.10)             |
| 01 1100 221 001 000 | Fica Secon                               | 75,000.00      | 6,381.29     | 64,599.26            | 86.13       | 10,400.74      | 0.00         | 10,400.74            |
| 01 1100 221 002 000 | Fica Elem                                | 78,000.00      | 5,790.96     | 56,427.36            | 72.34       | 21,572.64      | 0.00         | 21,572.64            |
| 01 1100 222 001 000 | FICA-COACHES/AIDES                       | 1,000.00       | 0.00         | 375.50               | 37.55       | 624.50         | 0.00         | 624.50               |
| 01 1100 223 001 000 | FICA-SUB SUBS                            | 2,000.00       | 419.41       | 3,655.57             | 182.78      | (1,655.57)     | 0.00         | (1,655.57)           |
| 01 1100 223 002 000 | FICA-SUB SUBS                            | 2,000.00       | 312.31       | 2,593.21             | 129.66      | (593.21)       | 0.00         | (593.21)             |
| 01 1100 230 001 000 | RETIREMENT- NON INSTRUCTIONAL            | 0.00           | 98.78        | 1,130.42             | 0.00        | (1,130.42)     | 0.00         | (1,130.42)           |
| 01 1100 231 001 000 | RETIREMENT TEACHERS/ADMINS               | 95,000.00      | 8,561.73     | 84,356.57            | 88.80       | 10,643.43      | 0.00         | 10,643.43            |
| 01 1100 231 002 000 | RETIREMENT TEACHERS/ADMIN                | 100,000.00     | 7,931.56     | 77,309.09            | 77.31       | 22,690.91      | 0.00         | 22,690.91            |
| 01 1100 232 001 000 | RETIREMENT-COACHES/AIDES                 | 400.00         | 0.00         | 1.78                 | 0.45        | 398.22         | 0.00         | 398.22               |
| 01 1100 233 001 000 | RETIREMENT-SUBS                          | 200.00         | 271.68       | 2,180.38             | 1,090.19    | (1,980.38)     | 0.00         | (1,980.38)           |
| 01 1100 233 002 000 | RETIREMENT-SUBS                          | 200.00         | 125.95       | 1,315.77             | 657.89      | (1,115.77)     | 0.00         | (1,115.77)           |
| 01 1100 280 001 000 | NON INSTRUCTIONAL HSA                    | 0.00           | 25.36        | 249.67               | 0.00        | (249.67)       | 0.00         | (249.67)             |
| 01 1100 281 001 000 | CASH IN LIEU/HSA                         | 20,000.00      | 2,132.79     | 18,726.33            | 93.63       | 1,273.67       | 0.00         | 1,273.67             |
| 01 1100 281 002 000 | CASH IN LIEU/HSA                         | 25,000.00      | 2,738.55     | 26,575.96            | 106.30      | (1,575.96)     | 0.00         | (1,575.96)           |
| 01 1100 283 001 000 | UNEMPLOYMENT COMP OR INS                 | 100.00         | 69.21        | 337.13               | 337.13      | (237.13)       | 0.00         | (237.13)             |
| 01 1100 283 002 000 | UNEMPLOYMENT COMP OR INS                 | 100.00         | 31.70        | 184.95               | 184.95      | (84.95)        | 0.00         | (84.95)              |
| 01 1100 330 001 000 | ASSEMBLIES                               | 5,000.00       | 0.00         | 0.00                 | 0.00        | 5,000.00       | 0.00         | 5,000.00             |
| 01 1100 330 002 000 | ASSEMBLIES                               | 5,000.00       | 0.00         | 0.00                 | 0.00        | 5,000.00       | 0.00         | 5,000.00             |
| 01 1100 334 000 000 | Mileage for Psyche Services              | 2,500.00       | 0.00         | 0.00                 | 0.00        | 2,500.00       | 0.00         | 2,500.00             |
| 01 1100 382 000 000 | INTERNET SERVICES                        | 7,500.00       | 435.28       | 5,231.96             | 69.76       | 2,268.04       | 0.00         | 2,268.04             |
| 01 1100 382 001 000 | Distance Education                       | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 01 1100 431 001 000 | REPAIRS & MAINTENANCE - Contracted       | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 01 1100 431 002 000 | REPAIRS & MAINTENANCE - Contracted       | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 01 1100 443 001 000 | LEASED EQUIP                             | 10,000.00      | 765.95       | 14,125.45            | 141.25      | (4,125.45)     | 0.00         | (4,125.45)           |
| 01 1100 443 002 000 | LEASED EQUIP                             | 2,500.00       | 0.00         | 0.00                 | 0.00        | 2,500.00       | 0.00         | 2,500.00             |
| 01 1100 580 001 000 | Travel Secon                             | 5,000.00       | 2,532.39     | 4,135.83             | 82.72       | 864.17         | 0.00         | 864.17               |
| 01 1100 580 002 000 | Travel Elem                              | 2,000.00       | 426.00       | 1,818.54             | 90.93       | 181.46         | 0.00         | 181.46               |
| 01 1100 591 001 000 | ESU SERVICES-LMHP                        | 30,000.00      | 0.00         | 0.00                 | 0.00        | 30,000.00      | 0.00         | 30,000.00            |
| 01 1100 610 001 000 | Gen Supplies Secon                       | 15,000.00      | 660.49       | 5,924.48             | 39.50       | 9,075.52       | 0.00         | 9,075.52             |
| 01 1100 610 002 000 | Gen Supplies Elem                        | 15,000.00      | 175.04       | 2,927.59             | 19.52       | 12,072.41      | 0.00         | 12,072.41            |
| 01 1100 640 001 000 | Textbooks Secon                          | 30,000.00      | 499.00       | (179.00)             | (0.60)      | 30,179.00      | 0.00         | 30,179.00            |

Expenditure Report by Op. Unit/Function  
General Fund June 2025

| Account Number      | Account Description                   | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered Balance |
|---------------------|---------------------------------------|----------------|--------------|----------------------|-------------|----------------|--------------|----------------------|
| 01 1100 640 002 000 | Textbooks Elem                        | 30,000.00      | 0.00         | 1,210.42             | 4.03        | 28,789.58      | 0.00         | 28,789.58            |
| 01 1100 733 001 000 | Equipment Secon                       | 10,000.00      | 0.00         | 0.00                 | 0.00        | 10,000.00      | 0.00         | 10,000.00            |
| 01 1100 733 002 000 | Equipment Elem                        | 7,500.00       | 0.00         | 0.00                 | 0.00        | 7,500.00       | 0.00         | 7,500.00             |
| 01 1100 734 001 000 | Comp Equip Secon                      | 40,000.00      | 0.00         | 235.60               | 0.59        | 39,764.40      | 0.00         | 39,764.40            |
| 01 1100 734 002 000 | Comp Equip Elem                       | 20,000.00      | 0.00         | 0.00                 | 0.00        | 20,000.00      | 0.00         | 20,000.00            |
| 01 1100 735 001 000 | Comp Software Secon                   | 30,000.00      | 4,341.03     | 23,068.67            | 76.90       | 6,931.33       | 0.00         | 6,931.33             |
| 01 1100 735 002 000 | Comp Software Elem                    | 15,000.00      | 4,094.02     | 17,294.13            | 115.29      | (2,294.13)     | 0.00         | (2,294.13)           |
| 01 1100 810 001 000 | FEES                                  | 2,500.00       | 115.00       | 918.40               | 36.74       | 1,581.60       | 0.00         | 1,581.60             |
| 01 1100 810 002 000 | FEES                                  | 1,000.00       | 0.00         | 419.00               | 41.90       | 581.00         | 0.00         | 581.00               |
| 01 1100 890 001 000 | Other Misc Exp Secon                  | 3,000.00       | 40.62        | 2,373.68             | 79.12       | 626.32         | 0.00         | 626.32               |
| 01 1100 890 002 000 | Other Misc Exp Elem                   | 1,000.00       | 54.60        | 662.36               | 66.24       | 337.64         | 0.00         | 337.64               |
| 1100 SALARIES       |                                       | 3,656,410.00   | 287,391.52   | 2,763,256.11         | 75.57       | 893,153.89     | 0.00         | 893,153.89           |
| 01 1160 111 002 000 | SALARIES TEACHERS POVERTY             | 67,000.00      | 0.00         | 5,687.50             | 8.49        | 61,312.50      | 0.00         | 61,312.50            |
| 01 1160 211 002 000 | Poverty Program Health Ins            | 21,000.00      | 0.00         | 1,731.60             | 8.25        | 19,268.40      | 0.00         | 19,268.40            |
| 01 1160 221 002 000 | Poverty Program FICA                  | 5,000.00       | 0.00         | 403.36               | 8.07        | 4,596.64       | 0.00         | 4,596.64             |
| 01 1160 231 002 000 | Poverty Program Retire                | 7,000.00       | 0.00         | 561.80               | 8.03        | 6,438.20       | 0.00         | 6,438.20             |
| 01 1160 281 002 000 | TEACHERS/PRINCIPALS HSA               | 0.00           | 0.00         | 314.57               | 0.00        | (314.57)       | 0.00         | (314.57)             |
| 1160 POVERTY        |                                       | 100,000.00     | 0.00         | 8,698.83             | 8.70        | 91,301.17      | 0.00         | 91,301.17            |
| 01 1190 111 002 000 | SALARIES TEACHERS PRE K               | 26,000.00      | 2,015.62     | 20,156.20            | 77.52       | 5,843.80       | 0.00         | 5,843.80             |
| 01 1190 112 002 000 | PreK Para                             | 35,000.00      | 2,273.55     | 15,739.08            | 44.97       | 19,260.92      | 0.00         | 19,260.92            |
| 01 1190 122 002 000 | Sub Paras Salary                      | 0.00           | 1,389.85     | 2,053.52             | 0.00        | (2,053.52)     | 0.00         | (2,053.52)           |
| 01 1190 123 002 000 | PreK Subs                             | 2,000.00       | 70.00        | 980.00               | 49.00       | 1,020.00       | 0.00         | 1,020.00             |
| 01 1190 211 002 000 | PreK Health                           | 27,000.00      | 1,172.61     | 11,720.89            | 43.41       | 15,279.11      | 0.00         | 15,279.11            |
| 01 1190 212 002 000 | GROUP INSURANCE-AIDES                 | 10,000.00      | 0.00         | 9.57                 | 0.10        | 9,990.43       | 0.00         | 9,990.43             |
| 01 1190 221 002 000 | PreK Fica                             | 5,000.00       | 151.05       | 1,510.51             | 30.21       | 3,489.49       | 0.00         | 3,489.49             |
| 01 1190 222 002 000 | FICA-AIDES                            | 2,500.00       | 280.25       | 1,361.13             | 54.45       | 1,138.87       | 0.00         | 1,138.87             |
| 01 1190 223 002 000 | FICA-SUB SUBS                         | 300.00         | 5.36         | 74.95                | 24.98       | 225.05         | 0.00         | 225.05               |
| 01 1190 231 002 000 | PreK Retire                           | 2,500.00       | 199.10       | 1,991.00             | 79.64       | 509.00         | 0.00         | 509.00               |
| 01 1190 232 002 000 | RETIREMENT AIDES                      | 4,000.00       | 224.58       | 1,399.46             | 34.99       | 2,600.54       | 0.00         | 2,600.54             |
| 01 1190 233 002 000 | RETIREMENT-SUBS                       | 250.00         | 0.00         | 55.32                | 22.13       | 194.68         | 0.00         | 194.68               |
| 01 1190 610 002 000 | PreK Supplies                         | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 1190 890 002 000 | PreK Misc Exp                         | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 1190 PREK           |                                       | 115,550.00     | 7,781.97     | 57,051.63            | 49.37       | 58,498.37      | 0.00         | 58,498.37            |
| 01 1200 111 001 000 | SPED teachers                         | 210,000.00     | 14,225.00    | 143,614.31           | 68.39       | 66,385.69      | 0.00         | 66,385.69            |
| 01 1200 111 002 000 | SALARIES TEACHERS SPED ELEM.          | 225,000.00     | 18,859.38    | 188,593.80           | 83.82       | 36,406.20      | 0.00         | 36,406.20            |
| 01 1200 112 001 000 | SPED Paras                            | 160,000.00     | 16,892.28    | 163,255.17           | 102.03      | (3,255.17)     | 0.00         | (3,255.17)           |
| 01 1200 112 002 000 | Aide Elem                             | 140,000.00     | 10,756.38    | 104,603.64           | 74.72       | 35,396.36      | 0.00         | 35,396.36            |
| 01 1200 116 001 000 | Nurse Sp Ed Services                  | 750.00         | 0.00         | 0.00                 | 0.00        | 750.00         | 0.00         | 750.00               |
| 01 1200 116 002 000 | Nurse Sp Ed Services                  | 250.00         | 0.00         | 0.00                 | 0.00        | 250.00         | 0.00         | 250.00               |
| 01 1200 122 001 000 | Sub Paras Salary                      | 1,500.00       | 82.05        | 1,254.75             | 83.65       | 245.25         | 0.00         | 245.25               |
| 01 1200 122 002 000 | Sub Paras Salary                      | 0.00           | 0.00         | 1,391.75             | 0.00        | (1,391.75)     | 0.00         | (1,391.75)           |
| 01 1200 123 001 000 | Sub Secon                             | 5,000.00       | 0.00         | 650.00               | 13.00       | 4,350.00       | 0.00         | 4,350.00             |
| 01 1200 123 002 000 | Sub Elem                              | 7,500.00       | 720.00       | 4,695.00             | 62.60       | 2,805.00       | 0.00         | 2,805.00             |
| 01 1200 132 001 000 | OT - AIDES/PARAS                      | 1,500.00       | 135.95       | 1,578.32             | 105.22      | (78.32)        | 0.00         | (78.32)              |
| 01 1200 132 002 000 | OT - AIDES/PARAS                      | 250.00         | 0.00         | 9.77                 | 3.91        | 240.23         | 0.00         | 240.23               |
| 01 1200 151 001 000 | ADDITIONAL COMP. TEACHERS/PROF. STAFF | 10,000.00      | 818.18       | 8,181.80             | 81.82       | 1,818.20       | 0.00         | 1,818.20             |
| 01 1200 211 001 000 | Health Ins                            | 60,000.00      | 3,967.69     | 40,250.84            | 67.08       | 19,749.16      | 0.00         | 19,749.16            |
| 01 1200 211 002 000 | Health Ins Elem                       | 85,000.00      | 6,669.03     | 65,994.80            | 77.64       | 19,005.20      | 0.00         | 19,005.20            |
| 01 1200 212 001 000 | GROUP INSURANCE-AIDES                 | 20,000.00      | 1,614.05     | 16,173.90            | 80.87       | 3,826.10       | 0.00         | 3,826.10             |
| 01 1200 212 002 000 | GROUP INSURANCE-AIDES                 | 25,000.00      | 1,992.71     | 22,125.87            | 88.50       | 2,874.13       | 0.00         | 2,874.13             |
| 01 1200 213 001 000 | GROUP INS.-SUBS                       | 200.00         | 0.00         | 40.60                | 20.30       | 159.40         | 0.00         | 159.40               |
| 01 1200 213 002 000 | GROUP INS.-SUBS                       | 200.00         | 49.00        | 193.56               | 96.78       | 6.44           | 0.00         | 6.44                 |
| 01 1200 216 001 000 | Health Ins. NURSE                     | 100.00         | 0.00         | 0.00                 | 0.00        | 100.00         | 0.00         | 100.00               |

Expenditure Report by Op. Unit/Function  
General Fund June 2025

| Account Number                  | Account Description            | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered Balance |
|---------------------------------|--------------------------------|----------------|--------------|----------------------|-------------|----------------|--------------|----------------------|
| 01 1200 216 002 000             | Health Ins-NURSE               | 100.00         | 0.00         | 0.00                 | 0.00        | 100.00         | 0.00         | 100.00               |
| 01 1200 221 001 000             | Fica Secon                     | 15,000.00      | 1,103.80     | 11,140.36            | 74.27       | 3,859.64       | 0.00         | 3,859.64             |
| 01 1200 221 002 000             | Fica Elem                      | 20,000.00      | 1,400.41     | 14,006.97            | 70.03       | 5,993.03       | 0.00         | 5,993.03             |
| 01 1200 222 001 000             | FICA-AIDES                     | 10,000.00      | 1,275.41     | 12,363.41            | 123.63      | (2,363.41)     | 0.00         | (2,363.41)           |
| 01 1200 222 002 000             | FICA-AIDES                     | 8,500.00       | 699.47       | 6,952.28             | 81.79       | 1,547.72       | 0.00         | 1,547.72             |
| 01 1200 223 001 000             | FICA-SUB SUBS                  | 400.00         | 0.00         | 48.66                | 12.17       | 351.34         | 0.00         | 351.34               |
| 01 1200 223 002 000             | FICA-SUB SUBS                  | 750.00         | 53.77        | 354.03               | 47.20       | 395.97         | 0.00         | 395.97               |
| 01 1200 226 001 000             | Fica-NURSE                     | 100.00         | 0.00         | 0.00                 | 0.00        | 100.00         | 0.00         | 100.00               |
| 01 1200 226 002 000             | Fica-NURSE                     | 50.00          | 0.00         | 0.00                 | 0.00        | 50.00          | 0.00         | 50.00                |
| 01 1200 231 001 000             | RETIREMENT TEACHERS/ADMINS     | 20,000.00      | 1,405.13     | 14,185.95            | 70.93       | 5,814.05       | 0.00         | 5,814.05             |
| 01 1200 231 002 000             | RETIREMENT TEACHERS/ADMINS     | 25,000.00      | 1,862.89     | 18,628.90            | 74.52       | 6,371.10       | 0.00         | 6,371.10             |
| 01 1200 232 001 000             | RETIREMENT AIDES               | 17,500.00      | 1,553.75     | 15,964.38            | 91.23       | 1,535.62       | 0.00         | 1,535.62             |
| 01 1200 232 002 000             | RETIREMENT AIDES               | 15,000.00      | 923.20       | 9,761.04             | 65.07       | 5,238.96       | 0.00         | 5,238.96             |
| 01 1200 233 001 000             | RETIREMENT-SUBS                | 250.00         | 0.00         | 29.64                | 11.86       | 220.36         | 0.00         | 220.36               |
| 01 1200 233 002 000             | RETIREMENT-SUBS                | 100.00         | 29.64        | 187.21               | 187.21      | (87.21)        | 0.00         | (87.21)              |
| 01 1200 236 001 000             | Retire-NURSE                   | 100.00         | 0.00         | 0.00                 | 0.00        | 100.00         | 0.00         | 100.00               |
| 01 1200 236 002 000             | Retire-NURSE                   | 50.00          | 0.00         | 0.00                 | 0.00        | 50.00          | 0.00         | 50.00                |
| 01 1200 281 001 000             | CASH IN LIEU/HSA               | 5,000.00       | 0.00         | 0.00                 | 0.00        | 5,000.00       | 0.00         | 5,000.00             |
| 01 1200 282 001 000             | INSTRUCTIONAL AIDES HSA        | 150.00         | 126.15       | 1,269.30             | 846.20      | (1,119.30)     | 0.00         | (1,119.30)           |
| 01 1200 282 002 000             | INSTRUCTIONAL AIDES HSA        | 3,000.00       | 269.63       | 3,162.96             | 105.43      | (162.96)       | 0.00         | (162.96)             |
| 01 1200 283 001 000             | UNEMPLOYMENT COMP OR INS       | 0.00           | 0.00         | 7.15                 | 0.00        | (7.15)         | 0.00         | (7.15)               |
| 01 1200 283 002 000             | INS/HSA Cont.                  | 50.00          | 8.65         | 33.96                | 67.92       | 16.04          | 0.00         | 16.04                |
| 01 1200 286 001 000             | NURSE-HSA                      | 25.00          | 0.00         | 0.00                 | 0.00        | 25.00          | 0.00         | 25.00                |
| 01 1200 286 002 000             | NURSE-HSA                      | 25.00          | 0.00         | 0.00                 | 0.00        | 25.00          | 0.00         | 25.00                |
| 01 1200 320 001 000             | Purch Prof Ser Secon           | 10,000.00      | 0.00         | 107.50               | 1.08        | 9,892.50       | 0.00         | 9,892.50             |
| 01 1200 320 002 000             | Purch Prof Serv Elem           | 5,000.00       | 0.00         | 107.50               | 2.15        | 4,892.50       | 0.00         | 4,892.50             |
| 01 1200 330 001 000             | Contracted Services            | 2,500.00       | 0.00         | 300.00               | 12.00       | 2,200.00       | 0.00         | 2,200.00             |
| 01 1200 330 002 000             | Contracted Services            | 0.00           | 0.00         | 440.00               | 0.00        | (440.00)       | 0.00         | (440.00)             |
| 01 1200 520 001 000             | INSURANCE(Property, Liability) | 100.00         | 0.00         | 0.00                 | 0.00        | 100.00         | 0.00         | 100.00               |
| 01 1200 569 001 000             | TUITION-OTHER                  | 200,000.00     | 5,847.51     | 180,072.22           | 90.04       | 19,927.78      | 0.00         | 19,927.78            |
| 01 1200 569 002 000             | TUITION-OTHER                  | 50,000.00      | 0.00         | 2,614.69             | 5.23        | 47,385.31      | 0.00         | 47,385.31            |
| 01 1200 580 001 000             | Travel Secon                   | 250.00         | 0.00         | 288.48               | 115.39      | (38.48)        | 0.00         | (38.48)              |
| 01 1200 580 002 000             | Travel Elem                    | 250.00         | 0.00         | 288.49               | 115.40      | (38.49)        | 0.00         | (38.49)              |
| 01 1200 591 001 000             | SPED SUPERVISION SEC.          | 20,000.00      | 1,084.31     | 13,413.48            | 67.07       | 6,586.52       | 0.00         | 6,586.52             |
| 01 1200 591 002 000             | SPED SUPERVISION ELEM.         | 20,000.00      | 1,084.31     | 13,289.73            | 66.45       | 6,710.27       | 0.00         | 6,710.27             |
| 01 1200 610 001 000             | Gen Supplies                   | 7,500.00       | 311.77       | 1,626.82             | 21.69       | 5,873.18       | 0.00         | 5,873.18             |
| 01 1200 610 002 000             | Gen Supplies Elem              | 5,000.00       | 89.05        | 2,418.26             | 48.37       | 2,581.74       | 0.00         | 2,581.74             |
| 01 1200 640 001 000             | Textbooks                      | 750.00         | 0.00         | 0.00                 | 0.00        | 750.00         | 0.00         | 750.00               |
| 01 1200 640 002 000             | Textbooks Elem                 | 600.00         | 0.00         | 0.00                 | 0.00        | 600.00         | 0.00         | 600.00               |
| 01 1200 641 001 000             | Digital Materials              | 200.00         | 0.00         | 0.00                 | 0.00        | 200.00         | 0.00         | 200.00               |
| 01 1200 641 002 000             | Digital Mat./EBOOKS            | 100.00         | 0.00         | 0.00                 | 0.00        | 100.00         | 0.00         | 100.00               |
| 01 1200 733 001 000             | Equipment Furn Secon           | 2,000.00       | 0.00         | 0.00                 | 0.00        | 2,000.00       | 0.00         | 2,000.00             |
| 01 1200 733 002 000             | Furniture Equip Elem           | 1,000.00       | 0.00         | 0.00                 | 0.00        | 1,000.00       | 0.00         | 1,000.00             |
| 01 1200 734 001 000             | Comp Equip Secon               | 2,000.00       | 0.00         | 0.00                 | 0.00        | 2,000.00       | 0.00         | 2,000.00             |
| 01 1200 734 002 000             | Computer Equip Elem            | 1,000.00       | 0.00         | 0.00                 | 0.00        | 1,000.00       | 0.00         | 1,000.00             |
| 01 1200 735 001 000             | Comp Software Secon            | 1,000.00       | 0.00         | 5,298.99             | 529.90      | (4,298.99)     | 0.00         | (4,298.99)           |
| 01 1200 735 002 000             | Comp Software Elem             | 610.00         | 22.80        | 5,442.58             | 892.23      | (4,832.58)     | 0.00         | (4,832.58)           |
| 01 1200 810 001 000             | Registration Secondary         | 250.00         | 10.82        | 216.74               | 86.70       | 33.26          | 0.00         | 33.26                |
| 01 1200 810 002 000             | Registration Elem              | 1,000.00       | 0.00         | 245.00               | 24.50       | 755.00         | 0.00         | 755.00               |
| 1200     SPEDICAL ED School Age |                                | 1,424,510.00   | 95,944.17    | 1,096,874.56         | 77.00       | 327,635.44     | 0.00         | 327,635.44           |
| 01 1291 610 002 000             | PRE Supplies                   | 3,000.00       | 0.00         | 0.00                 | 0.00        | 3,000.00       | 0.00         | 3,000.00             |
| 01 1291 640 002 000             | Periodicals (3-5)              | 300.00         | 0.00         | 0.00                 | 0.00        | 300.00         | 0.00         | 300.00               |
| 01 1291 733 000 000             | Equipment (3-5)                | 1,700.00       | 0.00         | 0.00                 | 0.00        | 1,700.00       | 0.00         | 1,700.00             |
| 1291     SPED AGES 3-5          |                                | 5,000.00       | 0.00         | 0.00                 | 0.00        | 5,000.00       | 0.00         | 5,000.00             |

Expenditure Report by Op. Unit/Function  
General Fund June 2025

| Account Number                  | Account Description                      | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered Balance |
|---------------------------------|------------------------------------------|----------------|--------------|----------------------|-------------|----------------|--------------|----------------------|
| 01 2120 111 001 000             | Counselor Sal Secon                      | 60,000.00      | 4,905.50     | 49,438.24            | 82.40       | 10,561.76      | 0.00         | 10,561.76            |
| 01 2120 111 002 000             | Counselor Sal Elem                       | 16,000.00      | 1,226.37     | 12,263.70            | 76.65       | 3,736.30       | 0.00         | 3,736.30             |
| 01 2120 211 001 000             | Health Ins. Secon                        | 15,000.00      | 1,023.68     | 10,253.51            | 68.36       | 4,746.49       | 0.00         | 4,746.49             |
| 01 2120 211 002 000             | Health Ins. Elem                         | 3,715.00       | 255.92       | 2,544.54             | 68.49       | 1,170.46       | 0.00         | 1,170.46             |
| 01 2120 221 001 000             | Fica Secon                               | 5,000.00       | 359.21       | 3,621.17             | 72.42       | 1,378.83       | 0.00         | 1,378.83             |
| 01 2120 221 002 000             | Fica Elem                                | 1,500.00       | 89.80        | 898.21               | 59.88       | 601.79         | 0.00         | 601.79               |
| 01 2120 231 001 000             | Retirement Secon                         | 6,000.00       | 484.56       | 4,883.45             | 81.39       | 1,116.55       | 0.00         | 1,116.55             |
| 01 2120 231 002 000             | Retirement Elem                          | 1,500.00       | 121.14       | 1,211.40             | 80.76       | 288.60         | 0.00         | 288.60               |
| 01 2120 281 001 000             | TEACHERS/PRINCIPALS HSA                  | 2,500.00       | 184.10       | 1,844.01             | 73.76       | 655.99         | 0.00         | 655.99               |
| 01 2120 281 002 000             | TEACHERS/PRINCIPALS HSA                  | 750.00         | 46.03        | 457.66               | 61.02       | 292.34         | 0.00         | 292.34               |
| 01 2120 320 001 000             | Purch Prof Ser Secon                     | 1,250.00       | 0.00         | 40.00                | 3.20        | 1,210.00       | 0.00         | 1,210.00             |
| 01 2120 320 002 000             | Purch Prof Ser Elem                      | 1,000.00       | 0.00         | 0.00                 | 0.00        | 1,000.00       | 0.00         | 1,000.00             |
| 01 2120 330 001 000             | EMPLOYEE TRAINING/DEVELOPMENT            | 0.00           | 0.00         | 40.00                | 0.00        | (40.00)        | 0.00         | (40.00)              |
| 01 2120 580 001 000             | Travel Secon                             | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 2120 580 002 000             | Travel Elem                              | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 2120 610 001 000             | Supplies Secon                           | 1,000.00       | 0.00         | 593.49               | 59.35       | 406.51         | 0.00         | 406.51               |
| 01 2120 610 002 000             | Supplies Elem                            | 1,000.00       | 0.00         | 11.97                | 1.20        | 988.03         | 0.00         | 988.03               |
| 01 2120 640 001 000             | BOOKS & PERIODICALS                      | 2,500.00       | 0.00         | 0.00                 | 0.00        | 2,500.00       | 0.00         | 2,500.00             |
| 01 2120 640 002 000             | Resource Texts                           | 150.00         | 0.00         | 0.00                 | 0.00        | 150.00         | 0.00         | 150.00               |
| 01 2120 735 001 000             | Computer Software                        | 100.00         | 0.00         | 0.00                 | 0.00        | 100.00         | 0.00         | 100.00               |
| 01 2120 810 000 000             | REGISTRATION                             | 1,000.00       | 300.00       | 730.33               | 73.03       | 269.67         | 0.00         | 269.67               |
| 2120 COUNSELOR                  |                                          | 120,965.00     | 8,996.31     | 88,831.68            | 73.44       | 32,133.32      | 0.00         | 32,133.32            |
| 01 2130 116 000 000             | SALARIES -Professional Non-Cert. (Nurse) | 38,000.00      | 3,905.65     | 34,197.58            | 89.99       | 3,802.42       | 0.00         | 3,802.42             |
| 01 2130 216 000 000             | GROUP INS.-NURSE                         | 6,500.00       | 509.97       | 5,153.52             | 79.28       | 1,346.48       | 0.00         | 1,346.48             |
| 01 2130 226 000 000             | FICA-NURSE                               | 3,000.00       | 296.12       | 2,589.16             | 86.31       | 410.84         | 0.00         | 410.84               |
| 01 2130 236 000 000             | RETIREMENT-NURSE                         | 3,750.00       | 385.80       | 3,377.95             | 90.08       | 372.05         | 0.00         | 372.05               |
| 01 2130 286 000 000             | NURSE-HSA                                | 1,000.00       | 89.52        | 904.66               | 90.47       | 95.34          | 0.00         | 95.34                |
| 01 2130 320 001 000             | Purch Prof Ser Secon                     | 50.00          | 0.00         | 0.00                 | 0.00        | 50.00          | 0.00         | 50.00                |
| 01 2130 320 002 000             | Purch Prof Serv Elem                     | 50.00          | 0.00         | 0.00                 | 0.00        | 50.00          | 0.00         | 50.00                |
| 01 2130 580 000 000             | Travel                                   | 200.00         | 0.00         | 0.00                 | 0.00        | 200.00         | 0.00         | 200.00               |
| 01 2130 610 000 000             | Health Supplies                          | 5,000.00       | 133.30       | 2,899.48             | 57.99       | 2,100.52       | 0.00         | 2,100.52             |
| 01 2130 610 001 000             | Instruc Mater Secon                      | 100.00         | 0.00         | 0.00                 | 0.00        | 100.00         | 0.00         | 100.00               |
| 01 2130 610 002 000             | Instruc Mater Elem                       | 200.00         | 0.00         | 0.00                 | 0.00        | 200.00         | 0.00         | 200.00               |
| 01 2130 733 000 000             | Equipment                                | 300.00         | 0.00         | 0.00                 | 0.00        | 300.00         | 0.00         | 300.00               |
| 01 2130 810 000 000             | Dues And Fees                            | 150.00         | 0.00         | 130.00               | 86.67       | 20.00          | 0.00         | 20.00                |
| 2130 NURSE                      |                                          | 58,300.00      | 5,320.36     | 49,252.35            | 84.48       | 9,047.65       | 0.00         | 9,047.65             |
| 01 2131 116 001 000             | SALARIES -Professional Non-Cert. (Nurse) | 14,000.00      | 1,394.34     | 11,916.55            | 85.12       | 2,083.45       | 0.00         | 2,083.45             |
| 01 2131 116 002 000             | SALARIES -Professional Non-Cert. (Nurse) | 14,000.00      | 1,394.32     | 11,916.54            | 85.12       | 2,083.46       | 0.00         | 2,083.46             |
| 01 2131 216 001 000             | GROUP INS.-NURSE                         | 2,250.00       | 182.07       | 1,793.87             | 79.73       | 456.13         | 0.00         | 456.13               |
| 01 2131 216 002 000             | GROUP INS.-NURSE                         | 2,250.00       | 182.09       | 1,793.91             | 79.73       | 456.09         | 0.00         | 456.09               |
| 01 2131 226 001 000             | FICA-NURSE                               | 1,250.00       | 105.72       | 902.35               | 72.19       | 347.65         | 0.00         | 347.65               |
| 01 2131 226 002 000             | FICA-NURSE                               | 1,250.00       | 105.71       | 902.21               | 72.18       | 347.79         | 0.00         | 347.79               |
| 01 2131 236 001 000             | RETIREMENT-NURSE                         | 1,500.00       | 137.73       | 1,177.11             | 78.47       | 322.89         | 0.00         | 322.89               |
| 01 2131 236 002 000             | RETIREMENT-NURSE                         | 1,500.00       | 137.72       | 1,177.09             | 78.47       | 322.91         | 0.00         | 322.91               |
| 01 2131 286 001 000             | NURSE-HSA                                | 1,000.00       | 31.96        | 314.87               | 31.49       | 685.13         | 0.00         | 685.13               |
| 01 2131 286 002 000             | NURSE-HSA                                | 1,000.00       | 31.96        | 314.87               | 31.49       | 685.13         | 0.00         | 685.13               |
| 2131 HEALTH SERVICES SPED-NURSE |                                          | 40,000.00      | 3,703.62     | 32,209.37            | 80.52       | 7,790.63       | 0.00         | 7,790.63             |
| 01 2140 111 000 000             | SALARIES TEACHERS/PROFESSIONAL STAFF     | 7,000.00       | 0.00         | 0.00                 | 0.00        | 7,000.00       | 0.00         | 7,000.00             |
| 01 2140 211 000 000             | GROUP INSURANCE TEACHERS/ADMINS          | 1,000.00       | 0.00         | 0.00                 | 0.00        | 1,000.00       | 0.00         | 1,000.00             |

Expenditure Report by Op. Unit/Function  
General Fund June 2025

| Account Number      | Account Description                   | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered Balance |
|---------------------|---------------------------------------|----------------|--------------|----------------------|-------------|----------------|--------------|----------------------|
| 01 2140 221 000 000 | FICA TEACHERS/ADMIN                   | 850.00         | 0.00         | 0.00                 | 0.00        | 850.00         | 0.00         | 850.00               |
| 01 2140 231 000 000 | RETIREMENT TEACHERS/ADMINS            | 850.00         | 0.00         | 0.00                 | 0.00        | 850.00         | 0.00         | 850.00               |
| 01 2140 281 000 000 | CASH IN LIEU TEACHERS/HSA             | 300.00         | 0.00         | 0.00                 | 0.00        | 300.00         | 0.00         | 300.00               |
| 01 2140 591 001 000 | ESU SERVICES-LMHP                     | 15,000.00      | 1,500.00     | 13,500.00            | 90.00       | 1,500.00       | 0.00         | 1,500.00             |
| 01 2140 591 002 000 | ESU SERVICES-LMHP Elem                | 15,000.00      | 1,500.00     | 13,500.00            | 90.00       | 1,500.00       | 0.00         | 1,500.00             |
| 2140                | PSYCHOLOGICAL SERVICES                | 40,000.00      | 3,000.00     | 27,000.00            | 67.50       | 13,000.00      | 0.00         | 13,000.00            |
| 01 2151 320 001 000 | Speech Therapy Services               | 0.00           | 500.25       | 4,288.50             | 0.00        | (4,288.50)     | 0.00         | (4,288.50)           |
| 01 2151 340 001 000 | OTHER PROF. SERVICES                  | 0.00           | 5,206.89     | 36,543.03            | 0.00        | (36,543.03)    | 0.00         | (36,543.03)          |
| 01 2151 340 002 000 | OTHER PROF. SERVICES                  | 55,000.00      | 2,140.00     | 51,146.25            | 92.99       | 3,853.75       | 0.00         | 3,853.75             |
| 2151                | SPEECH PATH/AUDIOLOGY-SPED School Age | 55,000.00      | 7,847.14     | 91,977.78            | 167.23      | (36,977.78)    | 0.00         | (36,977.78)          |
| 01 2161 320 001 000 | PROFESSIONAL ED SERVICES              | 5,000.00       | 611.25       | 7,095.05             | 141.90      | (2,095.05)     | 0.00         | (2,095.05)           |
| 01 2161 320 002 000 | PROFESSIONAL ED SERVICES              | 15,500.00      | 1,368.00     | 11,709.15            | 75.54       | 3,790.85       | 0.00         | 3,790.85             |
| 01 2161 569 001 000 | TUITION-OTHER                         | 2,500.00       | 0.00         | 0.00                 | 0.00        | 2,500.00       | 0.00         | 2,500.00             |
| 01 2161 569 002 000 | OT Sped School Age                    | 2,500.00       | 0.00         | 0.00                 | 0.00        | 2,500.00       | 0.00         | 2,500.00             |
| 2161                | OCCUPATIONAL THERAPY-SPED SCHOOL AGE  | 25,500.00      | 1,979.25     | 18,804.20            | 73.74       | 6,695.80       | 0.00         | 6,695.80             |
| 01 2162 320 002 000 | OT Services SPED 3-5                  | 3,500.00       | 598.50       | 4,401.05             | 125.74      | (901.05)       | 0.00         | (901.05)             |
| 01 2162 569 002 000 | OT Sped 3-5                           | 3,000.00       | 0.00         | 0.00                 | 0.00        | 3,000.00       | 0.00         | 3,000.00             |
| 2162                | OCCUPATIONAL THERAPY-SPED 3-5         | 6,500.00       | 598.50       | 4,401.05             | 67.71       | 2,098.95       | 0.00         | 2,098.95             |
| 01 2163 320 002 000 | OT Sped Services 0-2                  | 5,000.00       | 400.65       | 5,382.45             | 107.65      | (382.45)       | 0.00         | (382.45)             |
| 2163                | OCCUPATIONAL THERAPY-SPED 0-2         | 5,000.00       | 400.65       | 5,382.45             | 107.65      | (382.45)       | 0.00         | (382.45)             |
| 01 2171 320 001 000 | PT Sped Services Sec.                 | 4,000.00       | 498.75       | 3,042.75             | 76.07       | 957.25         | 0.00         | 957.25               |
| 01 2171 320 002 000 | PT Sped Services Elem                 | 15,000.00      | 840.00       | 8,421.75             | 56.15       | 6,578.25       | 0.00         | 6,578.25             |
| 01 2171 569 001 000 | PT Sped School Age                    | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 2171 569 002 000 | PT Sped School Age                    | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 2171                | PHYSICAL THERAPY-SPED SCHOOL AGE      | 20,000.00      | 1,338.75     | 11,464.50            | 57.32       | 8,535.50       | 0.00         | 8,535.50             |
| 01 2172 320 002 000 | PT Sped Services 3-5                  | 2,500.00       | 299.25       | 1,700.25             | 68.01       | 799.75         | 0.00         | 799.75               |
| 01 2172 569 002 000 | PT 3-4 Sped                           | 2,500.00       | 0.00         | 0.00                 | 0.00        | 2,500.00       | 0.00         | 2,500.00             |
| 2172                | PHYSICAL THERAPY:SPED 3-5             | 5,000.00       | 299.25       | 1,700.25             | 34.01       | 3,299.75       | 0.00         | 3,299.75             |
| 01 2173 320 002 000 | PT Sped Services 0-2                  | 0.00           | 310.05       | 4,237.32             | 0.00        | (4,237.32)     | 0.00         | (4,237.32)           |
| 2173                | PHYSICAL THERAPY:SPED 0-2             | 0.00           | 310.05       | 4,237.32             | 0.00        | (4,237.32)     | 0.00         | (4,237.32)           |
| 01 2190 110 001 000 | Act Trans Sal Secon                   | 20,000.00      | 3,281.82     | 18,117.19            | 90.59       | 1,882.81       | 0.00         | 1,882.81             |
| 01 2190 110 002 000 | Act Trans Sal Elem                    | 1,000.00       | 0.00         | 0.00                 | 0.00        | 1,000.00       | 0.00         | 1,000.00             |
| 01 2190 210 001 000 | GROUP INSURANCE-NON INSTRUCTIONAL     | 750.00         | 9.97         | 549.07               | 73.21       | 200.93         | 0.00         | 200.93               |
| 01 2190 220 001 000 | FICA-NON INSTRUCTIONAL                | 1,500.00       | 250.97       | 1,367.86             | 91.19       | 132.14         | 0.00         | 132.14               |
| 01 2190 220 002 000 | FICA-NON INSTRUCTIONAL                | 100.00         | 0.00         | 0.00                 | 0.00        | 100.00         | 0.00         | 100.00               |
| 01 2190 230 001 000 | RETIREMENT- NON INSTRUCTIONAL         | 1,000.00       | 58.34        | 804.04               | 80.40       | 195.96         | 0.00         | 195.96               |
| 01 2190 230 002 000 | RETIREMENT- NON INSTRUCTIONAL         | 115.00         | 0.00         | 0.00                 | 0.00        | 115.00         | 0.00         | 115.00               |
| 01 2190 280 001 000 | CASH IN LIEU NON INSTR/HSA            | 0.00           | 2.38         | 2.38                 | 0.00        | (2.38)         | 0.00         | (2.38)               |
| 01 2190 340 001 000 | Testing                               | 1,500.00       | 446.00       | 3,833.00             | 255.53      | (2,333.00)     | 0.00         | (2,333.00)           |
| 01 2190 580 002 000 | Meals/mileage                         | 100.00         | 0.00         | 0.00                 | 0.00        | 100.00         | 0.00         | 100.00               |
| 2190                | ACT TRANS                             | 26,065.00      | 4,049.48     | 24,673.54            | 94.66       | 1,391.46       | 0.00         | 1,391.46             |
| 01 2212 111 001 000 | SALARIES TEACHERS STAFF. DEV          | 2,500.00       | 0.00         | 0.00                 | 0.00        | 2,500.00       | 0.00         | 2,500.00             |
| 01 2212 111 002 000 | SALARIES TEACHERS STAFF DEV. ELEM.    | 2,500.00       | 0.00         | 0.00                 | 0.00        | 2,500.00       | 0.00         | 2,500.00             |
| 01 2212 123 001 000 | Staff Development                     | 300.00         | 0.00         | 0.00                 | 0.00        | 300.00         | 0.00         | 300.00               |
| 01 2212 123 002 000 | Staff Development                     | 300.00         | 0.00         | 0.00                 | 0.00        | 300.00         | 0.00         | 300.00               |
| 01 2212 211 001 000 | HEALTH INSURANCE                      | 200.00         | 0.00         | 0.00                 | 0.00        | 200.00         | 0.00         | 200.00               |
| 01 2212 211 002 000 | HEALTH INSURANCE                      | 200.00         | 0.00         | 0.00                 | 0.00        | 200.00         | 0.00         | 200.00               |
| 01 2212 221 001 000 | Staff Dev Fica                        | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 2212 221 002 000 | Staff Dev Fica                        | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |

Expenditure Report by Op. Unit/Function  
General Fund June 2025

| Account Number                   | Account Description                        | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered Balance |
|----------------------------------|--------------------------------------------|----------------|--------------|----------------------|-------------|----------------|--------------|----------------------|
| 01 2212 231 001 000              | RETIREMENT                                 | 250.00         | 0.00         | 0.00                 | 0.00        | 250.00         | 0.00         | 250.00               |
| 01 2212 231 002 000              | Staff Dev Retire                           | 250.00         | 0.00         | 0.00                 | 0.00        | 250.00         | 0.00         | 250.00               |
| 01 2212 330 001 000              | Purch Prof Ser Secon                       | 1,500.00       | 987.00       | 2,047.00             | 136.47      | (547.00)       | 0.00         | (547.00)             |
| 01 2212 330 002 000              | Purch Prof Ser Elem                        | 5,000.00       | 0.00         | 520.00               | 10.40       | 4,480.00       | 0.00         | 4,480.00             |
| 01 2212 580 001 000              | Travel Secon                               | 1,500.00       | 0.00         | 3,019.98             | 201.33      | (1,519.98)     | 0.00         | (1,519.98)           |
| 01 2212 580 002 000              | Travel Elem                                | 1,500.00       | 0.00         | 0.00                 | 0.00        | 1,500.00       | 0.00         | 1,500.00             |
| 01 2212 610 001 000              | Supplies Secon                             | 2,000.00       | 0.00         | 132.50               | 6.63        | 1,867.50       | 0.00         | 1,867.50             |
| 01 2212 610 002 000              | Supplies Elem                              | 2,000.00       | 0.00         | 132.50               | 6.63        | 1,867.50       | 0.00         | 1,867.50             |
| 01 2212 810 001 000              | Dues And Fees Secon                        | 2,000.00       | 0.00         | 240.00               | 12.00       | 1,760.00       | 0.00         | 1,760.00             |
| 01 2212 810 002 000              | Dues And Fees Elem                         | 2,000.00       | 0.00         | 0.00                 | 0.00        | 2,000.00       | 0.00         | 2,000.00             |
| 2212 STAFF                       |                                            | 25,000.00      | 987.00       | 6,091.98             | 24.37       | 18,908.02      | 0.00         | 18,908.02            |
| 01 2214 111 000 000              | SALARIES<br>TEACHERS/PROFESSIONAL<br>STAFF | 5,100.00       | 0.00         | 0.00                 | 0.00        | 5,100.00       | 0.00         | 5,100.00             |
| 01 2214 221 000 000              | FICA TEACHERS/ADMIN                        | 650.00         | 0.00         | 0.00                 | 0.00        | 650.00         | 0.00         | 650.00               |
| 01 2214 231 000 000              | RETIREMENT TEACHERS/ADMINS                 | 650.00         | 0.00         | 0.00                 | 0.00        | 650.00         | 0.00         | 650.00               |
| 01 2214 580 001 000              | TRAVEL                                     | 150.00         | 0.00         | 0.00                 | 0.00        | 150.00         | 0.00         | 150.00               |
| 01 2214 580 002 000              | TRAVEL                                     | 150.00         | 0.00         | 0.00                 | 0.00        | 150.00         | 0.00         | 150.00               |
| 01 2214 610 001 000              | GENERAL SUPPLIES                           | 375.00         | 0.00         | 0.00                 | 0.00        | 375.00         | 0.00         | 375.00               |
| 01 2214 610 002 000              | GENERAL SUPPLIES                           | 375.00         | 0.00         | 0.00                 | 0.00        | 375.00         | 0.00         | 375.00               |
| 01 2214 810 001 000              | DUES AND FEES                              | 1,425.00       | 0.00         | 0.00                 | 0.00        | 1,425.00       | 0.00         | 1,425.00             |
| 01 2214 810 002 000              | DUES AND FEES                              | 1,425.00       | 0.00         | 0.00                 | 0.00        | 1,425.00       | 0.00         | 1,425.00             |
| 2214 IMPLEMENTATION OF STANDARDS |                                            | 10,300.00      | 0.00         | 0.00                 | 0.00        | 10,300.00      | 0.00         | 10,300.00            |
| 01 2220 111 001 000              | SALARIES TEACHERS LIBRARIAN<br>SECOND.     | 24,187.50      | 2,906.25     | 29,137.50            | 120.47      | (4,950.00)     | 0.00         | (4,950.00)           |
| 01 2220 111 002 000              | SALARIES TEACHERS LIBRARIAN<br>ELEM.       | 24,187.50      | 2,906.25     | 29,137.50            | 120.47      | (4,950.00)     | 0.00         | (4,950.00)           |
| 01 2220 211 001 000              | Health Ins Secon                           | 14,000.00      | 859.68       | 8,597.25             | 61.41       | 5,402.75       | 0.00         | 5,402.75             |
| 01 2220 211 002 000              | Health Ins Elem                            | 14,000.00      | 859.68       | 8,597.25             | 61.41       | 5,402.75       | 0.00         | 5,402.75             |
| 01 2220 221 001 000              | Fica Secon                                 | 2,000.00       | 220.50       | 2,210.72             | 110.54      | (210.72)       | 0.00         | (210.72)             |
| 01 2220 221 002 000              | Fica Elem                                  | 2,000.00       | 220.50       | 2,210.72             | 110.54      | (210.72)       | 0.00         | (210.72)             |
| 01 2220 231 001 000              | Retire Secon                               | 2,500.00       | 287.07       | 2,878.11             | 115.12      | (378.11)       | 0.00         | (378.11)             |
| 01 2220 231 002 000              | Retire Elem                                | 2,500.00       | 287.07       | 2,878.11             | 115.12      | (378.11)       | 0.00         | (378.11)             |
| 01 2220 320 001 000              | Purchased Ser Secon                        | 500.00         | 0.00         | 40.00                | 8.00        | 460.00         | 0.00         | 460.00               |
| 01 2220 320 002 000              | Purchased Ser Elem                         | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 2220 330 001 000              | EMPLOYEE<br>TRAINING/DEVELOPMENT           | 0.00           | 114.50       | 114.50               | 0.00        | (114.50)       | 0.00         | (114.50)             |
| 01 2220 330 002 000              | EMPLOYEE<br>TRAINING/DEVELOPMENT           | 0.00           | 114.50       | 114.50               | 0.00        | (114.50)       | 0.00         | (114.50)             |
| 01 2220 431 001 000              | Repair Secon                               | 150.00         | 0.00         | 0.00                 | 0.00        | 150.00         | 0.00         | 150.00               |
| 01 2220 431 002 000              | Repair Elem                                | 350.00         | 0.00         | 0.00                 | 0.00        | 350.00         | 0.00         | 350.00               |
| 01 2220 610 001 000              | Supplies Secon                             | 500.00         | 140.47       | 277.11               | 55.42       | 222.89         | 0.00         | 222.89               |
| 01 2220 610 002 000              | Supplies Elem                              | 600.00         | 393.82       | 859.55               | 143.26      | (259.55)       | 0.00         | (259.55)             |
| 01 2220 640 001 000              | Library Books Secon                        | 4,500.00       | 0.00         | 2,146.40             | 47.70       | 2,353.60       | 0.00         | 2,353.60             |
| 01 2220 640 002 000              | Library Books Elem                         | 2,250.00       | 0.00         | 1,780.07             | 79.11       | 469.93         | 0.00         | 469.93               |
| 01 2220 641 000 000              | EBOOKS                                     | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 2220 641 001 000              | Digital Mat./EBOOKS                        | 250.00         | 0.00         | 0.00                 | 0.00        | 250.00         | 0.00         | 250.00               |
| 01 2220 641 002 000              | Digital Mat./EBOOKS                        | 250.00         | 0.00         | 0.00                 | 0.00        | 250.00         | 0.00         | 250.00               |
| 01 2220 643 001 000              | WEB/CLOUD BASED SOFTWARE                   | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 01 2220 733 001 000              | Equipment Secon                            | 600.00         | 0.00         | 0.00                 | 0.00        | 600.00         | 0.00         | 600.00               |
| 01 2220 733 002 000              | Equipment Elem                             | 600.00         | 0.00         | 0.00                 | 0.00        | 600.00         | 0.00         | 600.00               |
| 01 2220 735 001 000              | Computer Software                          | 3,800.00       | 0.00         | 592.50               | 15.59       | 3,207.50       | 0.00         | 3,207.50             |
| 01 2220 735 002 000              | Elem Software                              | 2,500.00       | 0.00         | 592.50               | 23.70       | 1,907.50       | 0.00         | 1,907.50             |
| 01 2220 810 001 000              | LIBRARY DUES & REGISTRATION                | 0.00           | 300.00       | 300.00               | 0.00        | (300.00)       | 0.00         | (300.00)             |
| 01 2220 890 001 000              | Other Mis Exp Secon                        | 40.00          | 0.00         | 0.00                 | 0.00        | 40.00          | 0.00         | 40.00                |
| 01 2220 890 002 000              | Other Misc Exp Elem                        | 100.00         | 0.00         | 0.00                 | 0.00        | 100.00         | 0.00         | 100.00               |

Expenditure Report by Op. Unit/Function  
General Fund June 2025

| Account Number      | Account Description                   | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered Balance |
|---------------------|---------------------------------------|----------------|--------------|----------------------|-------------|----------------|--------------|----------------------|
| 2220                | LIBRARY/MEDIA SERVICES                | 103,365.00     | 9,610.29     | 92,464.29            | 89.45       | 10,900.71      | 0.00         | 10,900.71            |
| 01 2310 340 000 000 | SERVICES                              | 750.00         | 151.00       | 6,490.55             | 865.41      | (5,740.55)     | 0.00         | (5,740.55)           |
| 01 2310 520 000 000 | INSURANCE(Property, Liability)        | 15,500.00      | 0.00         | 0.00                 | 0.00        | 15,500.00      | 0.00         | 15,500.00            |
| 01 2310 540 000 000 | Advertising & Print                   | 7,500.00       | 614.91       | 5,698.10             | 75.97       | 1,801.90       | 0.00         | 1,801.90             |
| 01 2310 580 000 000 | Board Travel                          | 2,000.00       | 0.00         | 0.00                 | 0.00        | 2,000.00       | 0.00         | 2,000.00             |
| 01 2310 610 000 000 | Supplies                              | 3,500.00       | 403.98       | 1,874.18             | 53.55       | 1,625.82       | 0.00         | 1,625.82             |
| 01 2310 735 000 000 | Software (E-Meetings)                 | 3,000.00       | 0.00         | 2,600.00             | 86.67       | 400.00         | 0.00         | 400.00               |
| 01 2310 810 000 000 | Dues And Fees                         | 12,500.00      | 800.00       | 7,861.34             | 62.89       | 4,638.66       | 0.00         | 4,638.66             |
| 01 2310 890 000 000 | Other Misc Exp                        | 2,000.00       | 0.00         | 2,758.55             | 137.93      | (758.55)       | 0.00         | (758.55)             |
| 2310                | BOARD OF EDUCATION                    | 46,750.00      | 1,969.89     | 27,282.72            | 58.36       | 19,467.28      | 0.00         | 19,467.28            |
| 01 2320 105 000 000 | SUPERINTENDENT SALARY                 | 150,380.00     | 12,603.68    | 126,036.98           | 83.81       | 24,343.02      | 0.00         | 24,343.02            |
| 01 2320 110 000 000 | Clerical                              | 23,000.00      | 1,862.99     | 19,154.27            | 83.28       | 3,845.73       | 0.00         | 3,845.73             |
| 01 2320 130 000 000 | OT-NON INSTRUCTIONAL                  | 700.00         | 119.62       | 640.96               | 91.57       | 59.04          | 0.00         | 59.04                |
| 01 2320 210 000 000 | GROUP INSURANCE-NON INSTRUCTIONAL     | 7,500.00       | 552.42       | 5,354.58             | 71.39       | 2,145.42       | 0.00         | 2,145.42             |
| 01 2320 215 000 000 | Health Ins                            | 30,000.00      | 2,402.05     | 24,020.50            | 80.07       | 5,979.50       | 0.00         | 5,979.50             |
| 01 2320 220 000 000 | FICA-NON INSTRUCTIONAL                | 2,000.00       | 146.80       | 1,469.52             | 73.48       | 530.48         | 0.00         | 530.48               |
| 01 2320 225 000 000 | Fica                                  | 12,000.00      | 954.62       | 9,546.20             | 79.55       | 2,453.80       | 0.00         | 2,453.80             |
| 01 2320 230 000 000 | RETIREMENT- NON INSTRUCTIONAL         | 2,500.00       | 195.84       | 1,955.33             | 78.21       | 544.67         | 0.00         | 544.67               |
| 01 2320 235 000 000 | RETIREMENT SUPT.                      | 15,000.00      | 1,241.13     | 12,411.30            | 82.74       | 2,588.70       | 0.00         | 2,588.70             |
| 01 2320 280 000 000 | NON INSTRUCTIONAL HSA                 | 1,500.00       | 100.56       | 974.74               | 64.98       | 525.26         | 0.00         | 525.26               |
| 01 2320 580 000 000 | Travel                                | 2,500.00       | 227.50       | 423.50               | 16.94       | 2,076.50       | 0.00         | 2,076.50             |
| 01 2320 610 000 000 | Supplies                              | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 2320 735 000 000 | Software-North Star                   | 2,000.00       | 0.00         | 1,800.00             | 90.00       | 200.00         | 0.00         | 200.00               |
| 01 2320 810 000 000 | Dues And Fees                         | 1,667.00       | 690.00       | 1,235.00             | 74.09       | 432.00         | 0.00         | 432.00               |
| 01 2320 890 000 000 | Other Misc Exp                        | 1,000.00       | 0.00         | 0.00                 | 0.00        | 1,000.00       | 0.00         | 1,000.00             |
| 2320                | EXECUTIVE ADMINISTRATION-SUPT         | 252,247.00     | 21,097.21    | 205,022.88           | 81.28       | 47,224.12      | 0.00         | 47,224.12            |
| 01 2330 317 000 000 | LEGAL SERVICES                        | 25,000.00      | 2,619.00     | 3,787.50             | 15.15       | 21,212.50      | 0.00         | 21,212.50            |
| 2330                | DISTRICT LEGAL SERVICES               | 25,000.00      | 2,619.00     | 3,787.50             | 15.15       | 21,212.50      | 0.00         | 21,212.50            |
| 01 2410 110 001 000 | Clerical Sal Secon                    | 56,500.00      | 4,607.49     | 49,051.96            | 86.82       | 7,448.04       | 0.00         | 7,448.04             |
| 01 2410 110 002 000 | Clerical Sal Elem                     | 52,000.00      | 4,181.96     | 40,929.99            | 78.71       | 11,070.01      | 0.00         | 11,070.01            |
| 01 2410 111 001 000 | Princ Sal Secon                       | 100,000.00     | 8,333.33     | 83,333.30            | 83.33       | 16,666.70      | 0.00         | 16,666.70            |
| 01 2410 111 002 000 | Prin Sal Elem                         | 113,500.00     | 9,167.83     | 91,678.30            | 80.77       | 21,821.70      | 0.00         | 21,821.70            |
| 01 2410 120 001 000 | SUBSTITUTE OR TEMPORARY SALARIES      | 1,000.00       | 0.00         | 828.36               | 82.84       | 171.64         | 0.00         | 171.64               |
| 01 2410 122 001 000 | STUDENT AIDE                          | 5,000.00       | 0.00         | 0.00                 | 0.00        | 5,000.00       | 0.00         | 5,000.00             |
| 01 2410 130 001 000 | OT-NON INSTRUCTIONAL                  | 2,000.00       | 279.12       | 1,793.69             | 89.68       | 206.31         | 0.00         | 206.31               |
| 01 2410 130 002 000 | OT-NON INSTRUCTIONAL                  | 2,000.00       | 175.90       | 1,615.98             | 80.80       | 384.02         | 0.00         | 384.02               |
| 01 2410 151 001 000 | ADDITIONAL COMP. TEACHERS/PROF. STAFF | 24,047.00      | 478.13       | 4,781.30             | 19.88       | 19,265.70      | 0.00         | 19,265.70            |
| 01 2410 151 002 000 | ADDITIONAL COMP. TEACHERS/PROF. STAFF | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 01 2410 210 001 000 | GROUP INSURANCE-NON INSTRUCTIONAL     | 0.00           | 1,293.37     | 13,106.00            | 0.00        | (13,106.00)    | 0.00         | (13,106.00)          |
| 01 2410 210 002 000 | GROUP INSURANCE-NON INSTRUCTIONAL     | 28,047.00      | 1,980.68     | 19,806.80            | 70.62       | 8,240.20       | 0.00         | 8,240.20             |
| 01 2410 211 001 000 | Health Ins Secon                      | 28,047.00      | 65.70        | 657.00               | 2.34        | 27,390.00      | 0.00         | 27,390.00            |
| 01 2410 211 002 000 | Health Ins Elem                       | 200.00         | 10.00        | 100.00               | 50.00       | 100.00         | 0.00         | 100.00               |
| 01 2410 220 001 000 | FICA-NON INSTRUCTIONAL                | 4,500.00       | 362.43       | 3,843.13             | 85.40       | 656.87         | 0.00         | 656.87               |
| 01 2410 220 002 000 | FICA-NON INSTRUCTIONAL                | 4,000.00       | 311.01       | 3,031.12             | 75.78       | 968.88         | 0.00         | 968.88               |
| 01 2410 221 001 000 | Fica Secon                            | 8,100.00       | 674.08       | 6,740.80             | 83.22       | 1,359.20       | 0.00         | 1,359.20             |
| 01 2410 221 002 000 | Fica Elem                             | 10,750.00      | 871.53       | 8,715.30             | 81.07       | 2,034.70       | 0.00         | 2,034.70             |
| 01 2410 230 001 000 | RETIREMENT- NON INSTRUCTIONAL         | 6,000.00       | 482.68       | 5,022.33             | 83.71       | 977.67         | 0.00         | 977.67               |
| 01 2410 230 002 000 | RETIREMENT- NON                       | 5,500.00       | 430.46       | 4,202.60             | 76.41       | 1,297.40       | 0.00         | 1,297.40             |



Expenditure Report by Op. Unit/Function  
General Fund June 2025

| Account Number               | Account Description                      | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered Balance |
|------------------------------|------------------------------------------|----------------|--------------|----------------------|-------------|----------------|--------------|----------------------|
| INSTRUCTIONAL                |                                          |                |              |                      |             |                |              |                      |
| 01 2410 231 001 000          | RETIREMENT ADMIN'S SEC.                  | 10,500.00      | 870.38       | 8,703.80             | 82.89       | 1,796.20       | 0.00         | 1,796.20             |
| 01 2410 231 002 000          | RETIREMENT ADMIN ELEM.                   | 11,000.00      | 905.58       | 9,055.80             | 82.33       | 1,944.20       | 0.00         | 1,944.20             |
| 01 2410 280 001 000          | NON INSTRUCTIONAL HSA                    | 3,500.00       | 235.33       | 2,384.89             | 68.14       | 1,115.11       | 0.00         | 1,115.11             |
| 01 2410 280 002 000          | NON INSTRUCTIONAL HSA                    | 5,000.00       | 360.55       | 3,605.50             | 72.11       | 1,394.50       | 0.00         | 1,394.50             |
| 01 2410 281 002 000          | CASH IN LIEU/HSA                         | 28,047.00      | 2,403.87     | 24,038.70            | 85.71       | 4,008.30       | 0.00         | 4,008.30             |
| 01 2410 580 001 000          | Travel Secon                             | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 2410 580 002 000          | Travel Elem                              | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 2410 610 001 000          | Supplies Secon                           | 1,150.00       | 0.00         | 0.00                 | 0.00        | 1,150.00       | 0.00         | 1,150.00             |
| 01 2410 610 002 000          | Supplies Elem                            | 1,000.00       | 0.00         | 0.00                 | 0.00        | 1,000.00       | 0.00         | 1,000.00             |
| 01 2410 733 001 000          | Equipment Secon                          | 50.00          | 0.00         | 0.00                 | 0.00        | 50.00          | 0.00         | 50.00                |
| 01 2410 733 002 000          | Equipment Elem                           | 50.00          | 0.00         | 0.00                 | 0.00        | 50.00          | 0.00         | 50.00                |
| 01 2410 810 001 000          | Dues And Fees Secon                      | 500.00         | 435.00       | 554.99               | 111.00      | (54.99)        | 0.00         | (54.99)              |
| 01 2410 810 002 000          | Dues And Fees Elem                       | 500.00         | 919.00       | 979.00               | 195.80      | (479.00)       | 0.00         | (479.00)             |
| 01 2410 890 001 000          | Other Misc Exp Secon                     | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 2410 890 002 000          | Other Misc Exp Elem                      | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 2410 OFFICE OF THE PRINCIPAL |                                          | 514,488.00     | 39,835.41    | 388,560.64           | 75.52       | 125,927.36     | 0.00         | 125,927.36           |
|                              |                                          |                |              |                      |             |                |              |                      |
| 01 2510 110 000 000          | Clerical Salary                          | 81,150.00      | 6,681.57     | 67,520.81            | 83.20       | 13,629.19      | 0.00         | 13,629.19            |
| 01 2510 130 000 000          | OT-NON INSTRUCTIONAL                     | 500.00         | 0.00         | 599.62               | 119.92      | (99.62)        | 0.00         | (99.62)              |
| 01 2510 150 000 000          | ADDITIONAL COMP. NON INSTRUCTIONAL STAFF | 11,000.00      | 848.31       | 8,483.10             | 77.12       | 2,516.90       | 0.00         | 2,516.90             |
|                              |                                          |                |              |                      |             |                |              |                      |
| 01 2510 210 000 000          | Health Ins                               | 4,500.00       | 496.66       | 4,703.02             | 104.51      | (203.02)       | 0.00         | (203.02)             |
| 01 2510 220 000 000          | Fica                                     | 6,750.00       | 548.22       | 5,585.60             | 82.75       | 1,164.40       | 0.00         | 1,164.40             |
| 01 2510 230 000 000          | Retirement                               | 8,100.00       | 659.98       | 6,728.76             | 83.07       | 1,371.24       | 0.00         | 1,371.24             |
| 01 2510 280 000 000          | CASH IN LIEU/HSA                         | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 01 2510 293 000 000          | Workman's Comp                           | 40,000.00      | 0.00         | 0.00                 | 0.00        | 40,000.00      | 0.00         | 40,000.00            |
| 01 2510 315 000 000          | ACCOUNTING & AUDITING SERVICES           | 13,000.00      | 0.00         | 13,492.00            | 103.78      | (492.00)       | 0.00         | (492.00)             |
|                              |                                          |                |              |                      |             |                |              |                      |
| 01 2510 382 001 000          | Telephone Secon                          | 6,000.00       | 348.78       | 3,424.97             | 57.08       | 2,575.03       | 0.00         | 2,575.03             |
| 01 2510 382 002 000          | Telehone Elem                            | 6,000.00       | 348.75       | 3,424.77             | 57.08       | 2,575.23       | 0.00         | 2,575.23             |
| 01 2510 431 000 000          | Repair Maint Service                     | 1,000.00       | 0.00         | 0.00                 | 0.00        | 1,000.00       | 0.00         | 1,000.00             |
| 01 2510 443 000 000          | Rental And Leases                        | 2,000.00       | 0.00         | 1,840.00             | 92.00       | 160.00         | 0.00         | 160.00               |
| 01 2510 520 000 000          | INSURANCE-WORKMAN'S COMP                 | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 01 2510 531 000 000          | POSTAGE                                  | 6,000.00       | 25.61        | 531.81               | 8.86        | 5,468.19       | 0.00         | 5,468.19             |
| 01 2510 580 000 000          | Travel                                   | 550.00         | 0.00         | 0.00                 | 0.00        | 550.00         | 0.00         | 550.00               |
| 01 2510 610 000 000          | Supplies                                 | 2,000.00       | 398.31       | 719.20               | 35.96       | 1,280.80       | 0.00         | 1,280.80             |
| 01 2510 733 000 000          | Equipment                                | 1,000.00       | 0.00         | 0.00                 | 0.00        | 1,000.00       | 0.00         | 1,000.00             |
| 01 2510 734 000 000          | Computer Hardware                        | 1,000.00       | 0.00         | 0.00                 | 0.00        | 1,000.00       | 0.00         | 1,000.00             |
| 01 2510 735 000 000          | Computer Software                        | 11,000.00      | 0.00         | 0.00                 | 0.00        | 11,000.00      | 0.00         | 11,000.00            |
| 01 2510 810 000 000          | REGISTRATION                             | 250.00         | 0.00         | 40.00                | 16.00       | 210.00         | 0.00         | 210.00               |
| 01 2510 890 000 000          | Other Misc Exp                           | 250.00         | 0.00         | 0.00                 | 0.00        | 250.00         | 0.00         | 250.00               |
| 2510 CLERICAL                |                                          | 202,050.00     | 10,356.19    | 117,093.66           | 57.95       | 84,956.34      | 0.00         | 84,956.34            |
|                              |                                          |                |              |                      |             |                |              |                      |
| 01 2580 112 000 000          | Tech Support Aides                       | 6,000.00       | 0.00         | 1,038.88             | 17.31       | 4,961.12       | 0.00         | 4,961.12             |
| 01 2580 114 000 000          | Tech Support Salary                      | 80,000.00      | 6,250.00     | 67,187.20            | 83.98       | 12,812.80      | 0.00         | 12,812.80            |
| 01 2580 214 000 000          | Tech Support Health Ins                  | 1,000.00       | 36.13        | 375.54               | 37.55       | 624.46         | 0.00         | 624.46               |
| 01 2580 224 000 000          | Tech Support Fica                        | 6,500.00       | 477.48       | 5,133.09             | 78.97       | 1,366.91       | 0.00         | 1,366.91             |
| 01 2580 234 000 000          | RETIREMENT-TECH                          | 8,000.00       | 617.37       | 6,636.62             | 82.96       | 1,363.38       | 0.00         | 1,363.38             |
| 01 2580 432 000 000          | TECH REPAIRS/MAINT.                      | 2,500.00       | 0.00         | 0.00                 | 0.00        | 2,500.00       | 0.00         | 2,500.00             |
| 01 2580 432 001 000          | TECH REPAIRS & MAINTENANCE               | 1,000.00       | 0.00         | 1,150.00             | 115.00      | (150.00)       | 0.00         | (150.00)             |
| 01 2580 432 002 000          | TECH REPAIRS & MAINTENANCE               | 1,000.00       | 0.00         | 1,150.00             | 115.00      | (150.00)       | 0.00         | (150.00)             |
| 01 2580 580 000 000          | Tech Support Travel                      | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 2580 650 001 000          | Computer Supplies                        | 5,000.00       | 218.64       | 2,036.28             | 40.73       | 2,963.72       | 0.00         | 2,963.72             |
| 01 2580 650 002 000          | Computer Supplies                        | 5,000.00       | 259.53       | 1,028.93             | 20.58       | 3,971.07       | 0.00         | 3,971.07             |
| 01 2580 735 001 000          | TECHNOLOGY SOFTWARE                      | 10,000.00      | 0.00         | 0.00                 | 0.00        | 10,000.00      | 0.00         | 10,000.00            |
| 01 2580 810 000 000          | REGISTRATION                             | 500.00         | 229.00       | 269.00               | 53.80       | 231.00         | 0.00         | 231.00               |

| Account Number      | Account Description               | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered Balance |
|---------------------|-----------------------------------|----------------|--------------|----------------------|-------------|----------------|--------------|----------------------|
| 2580                | Administrative Tech Services      | 127,000.00     | 8,088.15     | 86,005.54            | 67.72       | 40,994.46      | 0.00         | 40,994.46            |
| 01 2610 110 001 000 | Cust Sal Secon                    | 104,000.00     | 7,807.61     | 82,264.77            | 79.10       | 21,735.23      | 0.00         | 21,735.23            |
| 01 2610 110 002 000 | Cust Sal Elem                     | 78,000.00      | 5,962.97     | 66,055.41            | 84.69       | 11,944.59      | 0.00         | 11,944.59            |
| 01 2610 123 001 000 | Sub/Summer Sal Secon              | 20,500.00      | 279.45       | 3,093.79             | 15.09       | 17,406.21      | 0.00         | 17,406.21            |
| 01 2610 123 002 000 | Sub/Summer Sal Elem               | 19,500.00      | 0.00         | 1,196.84             | 6.14        | 18,303.16      | 0.00         | 18,303.16            |
| 01 2610 130 001 000 | OT-NON INSTRUCTIONAL              | 1,500.00       | 0.00         | 28.13                | 1.88        | 1,471.87       | 0.00         | 1,471.87             |
| 01 2610 130 002 000 | OT-NON INSTRUCTIONAL              | 1,500.00       | 195.90       | 2,236.53             | 149.10      | (736.53)       | 0.00         | (736.53)             |
| 01 2610 210 001 000 | Health Ins Secon                  | 47,500.00      | 2,041.08     | 21,152.01            | 44.53       | 26,347.99      | 0.00         | 26,347.99            |
| 01 2610 210 002 000 | Health Ins Elem                   | 32,000.00      | 2,108.95     | 22,627.24            | 70.71       | 9,372.76       | 0.00         | 9,372.76             |
| 01 2610 220 001 000 | Fica Secon                        | 9,750.00       | 593.44       | 6,214.05             | 63.73       | 3,535.95       | 0.00         | 3,535.95             |
| 01 2610 220 002 000 | Fica Elem                         | 5,700.00       | 442.68       | 4,847.21             | 85.04       | 852.79         | 0.00         | 852.79               |
| 01 2610 223 001 000 | FICA-SUB SUBS                     | 1,500.00       | 0.00         | 40.04                | 2.67        | 1,459.96       | 0.00         | 1,459.96             |
| 01 2610 223 002 000 | FICA-SUB SUBS                     | 1,250.00       | 0.00         | 40.03                | 3.20        | 1,209.97       | 0.00         | 1,209.97             |
| 01 2610 230 001 000 | Retirement Secon                  | 12,500.00      | 771.22       | 8,128.70             | 65.03       | 4,371.30       | 0.00         | 4,371.30             |
| 01 2610 230 002 000 | Retirement Elem                   | 7,500.00       | 588.96       | 6,563.69             | 87.52       | 936.31         | 0.00         | 936.31               |
| 01 2610 233 001 000 | RETIREMENT-SUBS                   | 50.00          | 0.00         | 0.00                 | 0.00        | 50.00          | 0.00         | 50.00                |
| 01 2610 280 002 000 | CASH IN LIEU NON INSTR/HSA        | 5,000.00       | 268.50       | 2,767.57             | 55.35       | 2,232.43       | 0.00         | 2,232.43             |
| 01 2610 410 001 000 | Water Sewer Secon                 | 4,000.00       | 369.76       | 3,689.91             | 92.25       | 310.09         | 0.00         | 310.09               |
| 01 2610 410 002 000 | Water Sewer Elem                  | 4,000.00       | 369.74       | 3,689.80             | 92.25       | 310.20         | 0.00         | 310.20               |
| 01 2610 520 001 000 | INSURANCE(Property, Liability)    | 30,000.00      | 0.00         | 0.00                 | 0.00        | 30,000.00      | 0.00         | 30,000.00            |
| 01 2610 520 002 000 | INSURANCE(Property, Liability)    | 30,000.00      | 0.00         | 0.00                 | 0.00        | 30,000.00      | 0.00         | 30,000.00            |
| 01 2610 610 001 000 | Supplies Secon                    | 17,500.00      | 1,107.43     | 11,216.84            | 64.10       | 6,283.16       | 0.00         | 6,283.16             |
| 01 2610 610 002 000 | Supplies Elem                     | 17,500.00      | 1,091.46     | 10,648.53            | 60.85       | 6,851.47       | 0.00         | 6,851.47             |
| 01 2610 621 001 000 | Fuel Secon                        | 55,000.00      | 3,826.33     | 45,393.98            | 82.53       | 9,606.02       | 0.00         | 9,606.02             |
| 01 2610 621 002 000 | Fuel Elem                         | 55,000.00      | 3,826.31     | 45,504.06            | 82.73       | 9,495.94       | 0.00         | 9,495.94             |
| 2610                | CUSTODIAL                         | 560,750.00     | 31,651.79    | 347,399.13           | 61.95       | 213,350.87     | 0.00         | 213,350.87           |
| 01 2620 110 000 000 | Maintenance Sal                   | 52,250.00      | 3,032.02     | 32,069.20            | 61.38       | 20,180.80      | 0.00         | 20,180.80            |
| 01 2620 210 000 000 | Health Ins                        | 5,500.00       | 2.40         | 24.00                | 0.44        | 5,476.00       | 0.00         | 5,476.00             |
| 01 2620 220 000 000 | Fica                              | 4,000.00       | 231.69       | 2,450.69             | 61.27       | 1,549.31       | 0.00         | 1,549.31             |
| 01 2620 230 000 000 | Retirement                        | 6,000.00       | 299.50       | 3,167.76             | 52.80       | 2,832.24       | 0.00         | 2,832.24             |
| 01 2620 420 001 000 | CLEANING SERVICES/TRASH           | 6,500.00       | 490.50       | 4,905.00             | 75.46       | 1,595.00       | 0.00         | 1,595.00             |
| 01 2620 420 002 000 | CLEANING SERVICES/TRASH           | 6,500.00       | 490.50       | 4,905.00             | 75.46       | 1,595.00       | 0.00         | 1,595.00             |
| 01 2620 431 001 000 | Con/ser Repair Secon              | 45,000.00      | 3,395.97     | 21,499.57            | 47.78       | 23,500.43      | 0.00         | 23,500.43            |
| 01 2620 431 002 000 | Cont/ser Repair Elem              | 55,000.00      | 81.84        | 4,615.09             | 8.39        | 50,384.91      | 0.00         | 50,384.91            |
| 01 2620 490 001 000 | Other Purchased Property Services | 0.00           | 0.00         | 166.50               | 0.00        | (166.50)       | 0.00         | (166.50)             |
| 01 2620 490 002 000 | Other Purchased Property Services | 0.00           | 0.00         | 166.50               | 0.00        | (166.50)       | 0.00         | (166.50)             |
| 01 2620 520 001 000 | PROPERTY INS.                     | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 01 2620 520 002 000 | PROPERTY INS.                     | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 01 2620 610 001 000 | GENERAL SUPPLIES                  | 20,000.00      | 3,450.68     | 14,424.52            | 72.12       | 5,575.48       | 0.00         | 5,575.48             |
| 01 2620 610 002 000 | GENERAL SUPPLIES                  | 20,000.00      | 580.58       | 5,529.11             | 27.65       | 14,470.89      | 0.00         | 14,470.89            |
| 01 2620 720 001 000 | BUILDINGS IMPROVEMENT             | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 01 2620 720 002 000 | BUILDINGS IMPROVEMENT             | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 01 2620 733 001 000 | Equipment Secon                   | 2,000.00       | 0.00         | 0.00                 | 0.00        | 2,000.00       | 0.00         | 2,000.00             |
| 01 2620 733 002 000 | Equipment Elem                    | 2,000.00       | 0.00         | 0.00                 | 0.00        | 2,000.00       | 0.00         | 2,000.00             |
| 01 2620 890 001 000 | Other Exp Secon                   | 200.00         | 0.00         | 36.00                | 18.00       | 164.00         | 0.00         | 164.00               |
| 01 2620 890 002 000 | Other Exp Elem                    | 200.00         | 0.00         | 36.00                | 18.00       | 164.00         | 0.00         | 164.00               |
| 2620                | MAINTENANCE                       | 225,150.00     | 12,055.68    | 93,994.94            | 41.75       | 131,155.06     | 0.00         | 131,155.06           |
| 01 2710 110 000 000 | Transp Salaries                   | 155,000.00     | 15,509.34    | 136,134.16           | 87.83       | 18,865.84      | 0.00         | 18,865.84            |
| 01 2710 123 000 000 | SUB SALARIES                      | 10,000.00      | 1,314.68     | 13,146.80            | 131.47      | (3,146.80)     | 0.00         | (3,146.80)           |
| 01 2710 210 000 000 | Health Ins                        | 8,000.00       | 1,005.23     | 6,585.94             | 82.32       | 1,414.06       | 0.00         | 1,414.06             |
| 01 2710 213 000 000 | GROUP INS.-SUBS                   | 0.00           | 0.19         | 0.19                 | 0.00        | (0.19)         | 0.00         | (0.19)               |
| 01 2710 220 000 000 | Fica                              | 12,750.00      | 1,170.82     | 10,320.27            | 80.94       | 2,429.73       | 0.00         | 2,429.73             |
| 01 2710 223 000 000 | FICA-SUB SUBS                     | 1,550.00       | 100.52       | 1,005.05             | 64.84       | 544.95         | 0.00         | 544.95               |
| 01 2710 230 000 000 | Retirement                        | 10,000.00      | 978.74       | 8,502.33             | 85.02       | 1,497.67       | 0.00         | 1,497.67             |

Expenditure Report by Op. Unit/Function  
General Fund June 2025

| Account Number                             | Account Description                  | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered Balance |
|--------------------------------------------|--------------------------------------|----------------|--------------|----------------------|-------------|----------------|--------------|----------------------|
| 01 2710 233 000 000                        | RETIREMENT-SUBS                      | 200.00         | 112.94       | 869.52               | 434.76      | (669.52)       | 0.00         | (669.52)             |
| 01 2710 330 000 000                        | TESTING                              | 2,000.00       | 500.00       | 1,610.00             | 80.50       | 390.00         | 0.00         | 390.00               |
| 01 2710 334 000 000                        | MILEAGE PAID-CONTRACTED              | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 2710 340 000 000                        | Purch Ser(physicals)                 | 2,500.00       | 0.00         | 1,169.00             | 46.76       | 1,331.00       | 0.00         | 1,331.00             |
| 01 2710 431 000 000                        | REPAIRS & MAINT.                     | 25,000.00      | 0.00         | 0.00                 | 0.00        | 25,000.00      | 0.00         | 25,000.00            |
| 01 2710 442 000 000                        | LEASE VEHICLES                       | 6,000.00       | 0.00         | 0.00                 | 0.00        | 6,000.00       | 0.00         | 6,000.00             |
| 01 2710 520 000 000                        | INSURANCE(Property, Liability)       | 20,000.00      | 0.00         | 0.00                 | 0.00        | 20,000.00      | 0.00         | 20,000.00            |
| 01 2710 610 000 000                        | Tires And Parts                      | 18,000.00      | 2,641.55     | 8,675.28             | 48.20       | 9,324.72       | 0.00         | 9,324.72             |
| 01 2710 626 000 000                        | Gas And Oil                          | 54,000.00      | 3,991.80     | 38,894.54            | 72.03       | 15,105.46      | 0.00         | 15,105.46            |
| 01 2710 733 000 000                        | Equipment                            | 1,000.00       | 0.00         | 5,260.00             | 526.00      | (4,260.00)     | 0.00         | (4,260.00)           |
| 01 2710 890 000 000                        | Other Exp                            | 1,000.00       | 0.00         | 542.64               | 54.26       | 457.36         | 0.00         | 457.36               |
| 2710     Vehicle Operation-Reg. Ed         |                                      | 327,500.00     | 27,325.81    | 232,715.72           | 71.06       | 94,784.28      | 0.00         | 94,784.28            |
| 01 2712 110 001 000                        | NON-INSTRUCTIONAL                    | 20,000.00      | 0.00         | 15,773.16            | 78.87       | 4,226.84       | 0.00         | 4,226.84             |
| 01 2712 110 002 000                        | SPED Transp Salary                   | 5,000.00       | 1,200.36     | 2,403.56             | 48.07       | 2,596.44       | 0.00         | 2,596.44             |
| 01 2712 123 001 000                        | SUB SALARIES                         | 0.00           | 971.72       | 971.72               | 0.00        | (971.72)       | 0.00         | (971.72)             |
| 01 2712 210 001 000                        | GROUP INSURANCE-NON INSTRUCTIONAL    | 4,000.00       | 0.00         | 2,407.28             | 60.18       | 1,592.72       | 0.00         | 1,592.72             |
| 01 2712 210 002 000                        | SPED Transp Health                   | 0.00           | 0.76         | 3.59                 | 0.00        | (3.59)         | 0.00         | (3.59)               |
| 01 2712 220 001 000                        | FICA-NON INSTRUCTIONAL               | 1,500.00       | 0.00         | 1,155.38             | 77.03       | 344.62         | 0.00         | 344.62               |
| 01 2712 220 002 000                        | SPED Transp FICA                     | 0.00           | 91.84        | 183.88               | 0.00        | (183.88)       | 0.00         | (183.88)             |
| 01 2712 223 001 000                        | FICA-SUBS                            | 0.00           | 74.34        | 74.34                | 0.00        | (74.34)        | 0.00         | (74.34)              |
| 01 2712 230 001 000                        | RETIREMENT- NON INSTRUCTIONAL        | 2,000.00       | 0.00         | 1,106.66             | 55.33       | 893.34         | 0.00         | 893.34               |
| 01 2712 230 002 000                        | SPED Transp Retire                   | 1,000.00       | 67.76        | 186.54               | 18.65       | 813.46         | 0.00         | 813.46               |
| 01 2712 332 001 000                        | Mileage/parent Secon                 | 3,000.00       | 0.00         | 2,090.40             | 69.68       | 909.60         | 0.00         | 909.60               |
| 01 2712 332 002 000                        | Mileage/parents Elem                 | 3,000.00       | 0.00         | 0.00                 | 0.00        | 3,000.00       | 0.00         | 3,000.00             |
| 01 2712 333 001 000                        | Mileage paid to staff                | 0.00           | 0.00         | 85.76                | 0.00        | (85.76)        | 0.00         | (85.76)              |
| 01 2712 519 001 000                        | Contracted Transpor                  | 50,000.00      | 0.00         | 18,960.00            | 37.92       | 31,040.00      | 0.00         | 31,040.00            |
| 01 2712 519 002 000                        | Contracted Elem                      | 2,000.00       | 0.00         | 0.00                 | 0.00        | 2,000.00       | 0.00         | 2,000.00             |
| 01 2712 520 000 000                        | INSURANCE(Property, Liability)       | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 01 2712 626 001 000                        | Gas & Oil                            | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 2712     Vehicle Operation-School Age SPED |                                      | 92,000.00      | 2,406.78     | 45,402.27            | 49.35       | 46,597.73      | 0.00         | 46,597.73            |
| 01 2730 431 000 000                        | REPAIRS & MAINT.                     | 0.00           | 433.58       | 24,330.52            | 0.00        | (24,330.52)    | 0.00         | (24,330.52)          |
| 2730     Vehicle Service/Maint. Reg Ed.    |                                      | 0.00           | 433.58       | 24,330.52            | 0.00        | (24,330.52)    | 0.00         | (24,330.52)          |
| 01 3535 111 000 000                        | SALARIES TEACHERS/PROFESSIONAL STAFF | 4,000.00       | 255.45       | 2,554.50             | 63.86       | 1,445.50       | 0.00         | 1,445.50             |
| 01 3535 211 000 000                        | High Ability Health                  | 1,600.00       | 119.64       | 1,204.32             | 75.27       | 395.68         | 0.00         | 395.68               |
| 01 3535 221 000 000                        | High Ability Fica                    | 300.00         | 19.01        | 190.01               | 63.34       | 109.99         | 0.00         | 109.99               |
| 01 3535 231 000 000                        | High Ability Retirement              | 500.00         | 25.23        | 252.30               | 50.46       | 247.70         | 0.00         | 247.70               |
| 01 3535 580 000 000                        | High Abilt Learn Mileage             | 100.00         | 0.00         | 0.00                 | 0.00        | 100.00         | 0.00         | 100.00               |
| 01 3535 591 000 000                        | ESU SERVICES                         | 1,500.00       | 0.00         | 0.00                 | 0.00        | 1,500.00       | 0.00         | 1,500.00             |
| 01 3535 610 000 000                        | High Abilt Learn Supplies            | 5,000.00       | 0.00         | 9,946.41             | 198.93      | (4,946.41)     | 0.00         | (4,946.41)           |
| 01 3535 733 000 000                        | High Abilt Learn Equip               | 5,000.00       | 0.00         | 0.00                 | 0.00        | 5,000.00       | 0.00         | 5,000.00             |
| 01 3535 735 000 000                        | HIGH ABIL SOFTWARE                   | 250.00         | 0.00         | 0.00                 | 0.00        | 250.00         | 0.00         | 250.00               |
| 01 3535 810 000 000                        | High Abilt Learn Registration        | 4,000.00       | 0.00         | 3,533.80             | 88.35       | 466.20         | 0.00         | 466.20               |
| 3535     HIGH ABILITY LEARNERS             |                                      | 22,250.00      | 419.33       | 17,681.34            | 79.47       | 4,568.66       | 0.00         | 4,568.66             |
| 01 3551 610 001 000                        | CTE GENERAL SUPPLIES                 | 0.00           | 0.00         | 4,997.78             | 0.00        | (4,997.78)     | 0.00         | (4,997.78)           |
| 3551     Career Education CTE              |                                      | 0.00           | 0.00         | 4,997.78             | 0.00        | (4,997.78)     | 0.00         | (4,997.78)           |
| 01 6200 111 000 000                        | REGULAR SALARIES                     | 69,750.00      | 4,882.50     | 48,825.00            | 70.00       | 20,925.00      | 0.00         | 20,925.00            |
| 01 6200 211 000 000                        | HEALTH INSURANCE                     | 25,000.00      | 1,491.76     | 15,308.29            | 61.23       | 9,691.71       | 0.00         | 9,691.71             |
| 01 6200 221 000 000                        | FICA                                 | 5,600.00       | 351.32       | 3,507.34             | 62.63       | 2,092.66       | 0.00         | 2,092.66             |
| 01 6200 231 000 000                        | RETIREMENT                           | 7,200.00       | 482.29       | 4,822.82             | 66.98       | 2,377.18       | 0.00         | 2,377.18             |
| 01 6200 281 000 000                        | TEACHERS/PRINCIPALS HSA              | 3,750.00       | 271.00       | 2,780.98             | 74.16       | 969.02         | 0.00         | 969.02               |

Expenditure Report by Op. Unit/Function  
General Fund June 2025

| Account Number                            | Account Description      | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered Balance |
|-------------------------------------------|--------------------------|----------------|--------------|----------------------|-------------|----------------|--------------|----------------------|
| 01 6200 580 000 000                       | Travel                   | 250.00         | 0.00         | 0.00                 | 0.00        | 250.00         | 0.00         | 250.00               |
| 01 6200 591 000 000                       | ESU SERVICES             | 0.00           | 0.00         | 1,414.00             | 0.00        | (1,414.00)     | 0.00         | (1,414.00)           |
| 01 6200 610 000 000                       | Supplies/Materials       | 120.00         | 0.00         | 0.00                 | 0.00        | 120.00         | 0.00         | 120.00               |
| 6200     TITLE 1 PART A                   |                          | 111,670.00     | 7,478.87     | 76,658.43            | 68.65       | 35,011.57      | 0.00         | 35,011.57            |
| 01 6310 111 000 000                       | TEACHERS SALARIES        | 34,500.00      | 797.50       | 8,037.50             | 23.30       | 26,462.50      | 0.00         | 26,462.50            |
| 01 6310 211 000 000                       | TITLE IIA Health         | 12,000.00      | 436.63       | 4,236.03             | 35.30       | 7,763.97       | 0.00         | 7,763.97             |
| 01 6310 221 000 000                       | TITLE IIA Fica           | 2,500.00       | 59.92        | 600.26               | 24.01       | 1,899.74       | 0.00         | 1,899.74             |
| 01 6310 231 000 000                       | TITLE IIA Retirement     | 3,500.00       | 78.78        | 793.96               | 22.68       | 2,706.04       | 0.00         | 2,706.04             |
| 01 6310 281 000 000                       | TEACHERS/PRINCIPALS HSA  | 2,000.00       | 79.32        | 769.54               | 38.48       | 1,230.46       | 0.00         | 1,230.46             |
| 6310     TITLE IIA                        |                          | 54,500.00      | 1,452.15     | 14,437.29            | 26.49       | 40,062.71      | 0.00         | 40,062.71            |
| 01 6403 591 000 000                       | IDEA Vocational/Vision   | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 6403     IDEA PART B-SCHOOL AGE           |                          | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 01 6406 111 000 000                       | BASE 3-4 SPED INSTR      | 3,500.00       | 0.00         | 0.00                 | 0.00        | 3,500.00       | 0.00         | 3,500.00             |
| 01 6406 211 000 000                       | BASE 3-4 SPED HEALTH     | 1,051.00       | 0.00         | 0.00                 | 0.00        | 1,051.00       | 0.00         | 1,051.00             |
| 01 6406 221 000 000                       | BASE 3-4 SPED FICA       | 188.00         | 0.00         | 0.00                 | 0.00        | 188.00         | 0.00         | 188.00               |
| 01 6406 231 000 000                       | BASE 3-4 SPED RETIR      | 244.00         | 0.00         | 0.00                 | 0.00        | 244.00         | 0.00         | 244.00               |
| 01 6406 320 000 000                       | PROFESSIONAL ED SERVICES | 2,529.00       | 0.00         | 0.00                 | 0.00        | 2,529.00       | 0.00         | 2,529.00             |
| 6406     IDEA PRESCHOOL: 3-4              |                          | 7,512.00       | 0.00         | 0.00                 | 0.00        | 7,512.00       | 0.00         | 7,512.00             |
| 01 6408 591 002 000                       | SPED IDEA PRE-K          | 111,769.00     | 0.00         | 0.00                 | 0.00        | 111,769.00     | 0.00         | 111,769.00           |
| 6408     IDEA Part B (611) Base & EP 0-21 |                          | 111,769.00     | 0.00         | 0.00                 | 0.00        | 111,769.00     | 0.00         | 111,769.00           |
| 01 6700 111 000 000                       | Vocational Wages         | 2,400.00       | 0.00         | 0.00                 | 0.00        | 2,400.00       | 0.00         | 2,400.00             |
| 01 6700 211 000 000                       | Vocational Health        | 303.00         | 0.00         | 0.00                 | 0.00        | 303.00         | 0.00         | 303.00               |
| 01 6700 221 000 000                       | Vocational FICA          | 183.00         | 0.00         | 0.00                 | 0.00        | 183.00         | 0.00         | 183.00               |
| 01 6700 231 000 000                       | Vocational Retire        | 238.00         | 0.00         | 0.00                 | 0.00        | 238.00         | 0.00         | 238.00               |
| 6700     VOCATIONAL                       |                          | 3,124.00       | 0.00         | 0.00                 | 0.00        | 3,124.00       | 0.00         | 3,124.00             |
| 01 6992 111 000 000                       | REAP Salary              | 32,000.00      | 0.00         | 2,472.50             | 7.73        | 29,527.50      | 0.00         | 29,527.50            |
| 01 6992 211 000 000                       | REAP Health              | 11,500.00      | 0.00         | 905.23               | 7.87        | 10,594.77      | 0.00         | 10,594.77            |
| 01 6992 221 000 000                       | REAP Fica                | 2,500.00       | 0.00         | 175.29               | 7.01        | 2,324.71       | 0.00         | 2,324.71             |
| 01 6992 231 000 000                       | REAP Retirement          | 3,500.00       | 0.00         | 244.23               | 6.98        | 3,255.77       | 0.00         | 3,255.77             |
| 01 6992 281 000 000                       | TEACHERS/PRINCIPALS HSA  | 1,500.00       | 0.00         | 164.45               | 10.96       | 1,335.55       | 0.00         | 1,335.55             |
| 6992     REAP                             |                          | 51,000.00      | 0.00         | 3,961.70             | 7.77        | 47,038.30      | 0.00         | 47,038.30            |
| 01 6998 643 001 000                       | WEB/CLOUD BASED SOFTWARE | 25,000.00      | 0.00         | 0.00                 | 0.00        | 25,000.00      | 0.00         | 25,000.00            |
| 6998     ESSER III                        |                          | 25,000.00      | 0.00         | 0.00                 | 0.00        | 25,000.00      | 0.00         | 25,000.00            |
| 01 8000 912 000 000                       | Lunch Fund               | 50,000.00      | 0.00         | 44,519.10            | 89.04       | 5,480.90       | 0.00         | 5,480.90             |
| 01 8000 913 001 000                       | Activity Transfer        | 30,000.00      | 0.00         | 0.00                 | 0.00        | 30,000.00      | 0.00         | 30,000.00            |
| 8000     TRANSFERS (OUTGOING)             |                          | 80,000.00      | 0.00         | 44,519.10            | 55.65       | 35,480.90      | 0.00         | 35,480.90            |
| 000     DISTRICT WIDE                     |                          | 8,682,225.00   | 606,748.15   | 6,118,223.05         | 70.47       | 2,564,001.95   | 0.00         | 2,564,001.95         |
| 01 1100 610 002 001                       | Grade 1 Materials        | 400.00         | 0.00         | 113.51               | 28.38       | 286.49         | 0.00         | 286.49               |
| 01 1100 640 002 001                       | Classroom Periodical     | 1,800.00       | 0.00         | 0.00                 | 0.00        | 1,800.00       | 0.00         | 1,800.00             |
| 1100     SALARIES                         |                          | 2,200.00       | 0.00         | 113.51               | 5.16        | 2,086.49       | 0.00         | 2,086.49             |
| 001     FIRST GRADE                       |                          | 2,200.00       | 0.00         | 113.51               | 5.16        | 2,086.49       | 0.00         | 2,086.49             |
| 01 1100 610 002 002                       | Grade 2 Materials        | 400.00         | 0.00         | 1,895.68             | 473.92      | (1,495.68)     | 0.00         | (1,495.68)           |
| 01 1100 640 002 002                       | Classroom Periodical     | 1,750.00       | 0.00         | 171.31               | 9.79        | 1,578.69       | 0.00         | 1,578.69             |
| 1100     SALARIES                         |                          | 2,150.00       | 0.00         | 2,066.99             | 96.14       | 83.01          | 0.00         | 83.01                |
| 002     SECOND GRADE                      |                          | 2,150.00       | 0.00         | 2,066.99             | 96.14       | 83.01          | 0.00         | 83.01                |
| 01 1100 610 002 003                       | Grade 3 Materials        | 400.00         | 22.74        | 62.74                | 15.69       | 337.26         | 0.00         | 337.26               |
| 01 1100 640 002 003                       | Classroom Periodical     | 1,550.00       | 0.00         | 238.12               | 15.36       | 1,311.88       | 0.00         | 1,311.88             |
| 1100     SALARIES                         |                          | 1,950.00       | 22.74        | 300.86               | 15.43       | 1,649.14       | 0.00         | 1,649.14             |
| 003     THIRD GRADE                       |                          | 1,950.00       | 22.74        | 300.86               | 15.43       | 1,649.14       | 0.00         | 1,649.14             |

## Expenditure Report by Op. Unit/Function

General Fund June 2025

| Account Number      | Account Description                | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered Balance |
|---------------------|------------------------------------|----------------|--------------|----------------------|-------------|----------------|--------------|----------------------|
| 01 1100 610 002 004 | Grade 4 Materials                  | 400.00         | 0.00         | 0.00                 | 0.00        | 400.00         | 0.00         | 400.00               |
| 01 1100 640 002 004 | Classroom Periodical               | 650.00         | 0.00         | 335.72               | 51.65       | 314.28         | 0.00         | 314.28               |
| 1100 SALARIES       |                                    | 1,050.00       | 0.00         | 335.72               | 31.97       | 714.28         | 0.00         | 714.28               |
| 004 FOURTH GRADE    |                                    | 1,050.00       | 0.00         | 335.72               | 31.97       | 714.28         | 0.00         | 714.28               |
| 01 1100 610 002 005 | Grade 5 Materials                  | 400.00         | 19.79        | 19.79                | 4.95        | 380.21         | 0.00         | 380.21               |
| 01 1100 640 002 005 | Classroom Periodical               | 550.00         | 0.00         | 344.66               | 62.67       | 205.34         | 0.00         | 205.34               |
| 1100 SALARIES       |                                    | 950.00         | 19.79        | 364.45               | 38.36       | 585.55         | 0.00         | 585.55               |
| 005 FIFTH GRADE     |                                    | 950.00         | 19.79        | 364.45               | 38.36       | 585.55         | 0.00         | 585.55               |
| 01 1100 610 002 006 | Grade 6 Materials                  | 400.00         | 0.00         | 344.66               | 86.17       | 55.34          | 0.00         | 55.34                |
| 01 1100 640 002 006 | Classroom Periodical               | 300.00         | 0.00         | 0.00                 | 0.00        | 300.00         | 0.00         | 300.00               |
| 1100 SALARIES       |                                    | 700.00         | 0.00         | 344.66               | 49.24       | 355.34         | 0.00         | 355.34               |
| 006 SIXTH GRADE     |                                    | 700.00         | 0.00         | 344.66               | 49.24       | 355.34         | 0.00         | 355.34               |
| 01 1100 610 002 007 | Kingrt Materials                   | 300.00         | 47.40        | 83.38                | 27.79       | 216.62         | 0.00         | 216.62               |
| 01 1100 640 002 007 | Classroom Periodical               | 800.00         | 0.00         | 0.00                 | 0.00        | 800.00         | 0.00         | 800.00               |
| 1100 SALARIES       |                                    | 1,100.00       | 47.40        | 83.38                | 7.58        | 1,016.62       | 0.00         | 1,016.62             |
| 007 Kindergarten    |                                    | 1,100.00       | 47.40        | 83.38                | 7.58        | 1,016.62       | 0.00         | 1,016.62             |
| 01 1100 610 002 017 | Elem Art Materials                 | 501.00         | 0.00         | 0.00                 | 0.00        | 501.00         | 0.00         | 501.00               |
| 1100 SALARIES       |                                    | 501.00         | 0.00         | 0.00                 | 0.00        | 501.00         | 0.00         | 501.00               |
| 017 ELEM. ART       |                                    | 501.00         | 0.00         | 0.00                 | 0.00        | 501.00         | 0.00         | 501.00               |
| 01 1100 610 001 018 | Music Materials                    | 1,000.00       | 0.00         | 1,935.47             | 193.55      | (935.47)       | 0.00         | (935.47)             |
| 01 1100 610 002 018 | Music Materials                    | 727.00         | 136.06       | 188.37               | 25.91       | 538.63         | 0.00         | 538.63               |
| 01 1100 733 001 018 | Music Equipment                    | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 1100 733 002 018 | Music Equipment                    | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 1100 810 001 018 | FEES                               | 831.00         | 0.00         | 2,239.22             | 269.46      | (1,408.22)     | 0.00         | (1,408.22)           |
| 1100 SALARIES       |                                    | 3,558.00       | 136.06       | 4,363.06             | 122.63      | (805.06)       | 0.00         | (805.06)             |
| 018 MUSIC           |                                    | 3,558.00       | 136.06       | 4,363.06             | 122.63      | (805.06)       | 0.00         | (805.06)             |
| 01 1100 610 002 019 | Elem Pe Materials                  | 200.00         | 122.94       | 122.94               | 61.47       | 77.06          | 0.00         | 77.06                |
| 01 1100 733 002 019 | Equipment                          | 300.00         | 0.00         | 0.00                 | 0.00        | 300.00         | 0.00         | 300.00               |
| 1100 SALARIES       |                                    | 500.00         | 122.94       | 122.94               | 24.59       | 377.06         | 0.00         | 377.06               |
| 019 ELEM. PE        |                                    | 500.00         | 122.94       | 122.94               | 24.59       | 377.06         | 0.00         | 377.06               |
| 01 1100 610 001 020 | Lang Arts Materials                | 500.00         | 9.15         | 18.11                | 3.62        | 481.89         | 0.00         | 481.89               |
| 01 1100 640 001 020 | Classroom Periodical               | 600.00         | 0.00         | 326.67               | 54.45       | 273.33         | 0.00         | 273.33               |
| 01 1100 735 001 020 | Computer Software                  | 200.00         | 0.00         | 0.00                 | 0.00        | 200.00         | 0.00         | 200.00               |
| 01 1100 810 001 020 | Student Registration               | 900.00         | 0.00         | 0.00                 | 0.00        | 900.00         | 0.00         | 900.00               |
| 1100 SALARIES       |                                    | 2,200.00       | 9.15         | 344.78               | 15.67       | 1,855.22       | 0.00         | 1,855.22             |
| 020 LANGUAGE ARTS   |                                    | 2,200.00       | 9.15         | 344.78               | 15.67       | 1,855.22       | 0.00         | 1,855.22             |
| 01 1100 610 001 021 | Math Materials                     | 200.00         | 55.41        | 572.23               | 286.12      | (372.23)       | 0.00         | (372.23)             |
| 1100 SALARIES       |                                    | 200.00         | 55.41        | 572.23               | 286.12      | (372.23)       | 0.00         | (372.23)             |
| 021 MATH            |                                    | 200.00         | 55.41        | 572.23               | 286.12      | (372.23)       | 0.00         | (372.23)             |
| 01 1100 431 001 022 | REPAIRS & MAINTENANCE - Contracted | 750.00         | 0.00         | 0.00                 | 0.00        | 750.00         | 0.00         | 750.00               |
| 01 1100 610 001 022 | Materials                          | 5,000.00       | 54.40        | 474.42               | 9.49        | 4,525.58       | 0.00         | 4,525.58             |
| 01 1100 640 001 022 | Classroom Periodical               | 350.00         | 0.00         | 340.99               | 97.43       | 9.01           | 0.00         | 9.01                 |
| 01 1100 733 001 022 | Equipment                          | 3,000.00       | 0.00         | 0.00                 | 0.00        | 3,000.00       | 0.00         | 3,000.00             |
| 01 1100 735 001 022 | Computer Software                  | 250.00         | 0.00         | 872.27               | 348.91      | (622.27)       | 0.00         | (622.27)             |
| 1100 SALARIES       |                                    | 9,350.00       | 54.40        | 1,687.68             | 18.05       | 7,662.32       | 0.00         | 7,662.32             |
| 022 SCIENCE         |                                    | 9,350.00       | 54.40        | 1,687.68             | 18.05       | 7,662.32       | 0.00         | 7,662.32             |

## Expenditure Report by Op. Unit/Function

General Fund June 2025

| Account Number      | Account Description                | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered Balance |
|---------------------|------------------------------------|----------------|--------------|----------------------|-------------|----------------|--------------|----------------------|
| 01 1100 610 001 023 | Soc Stud Materials                 | 150.00         | 0.00         | 5.79                 | 3.86        | 144.21         | 0.00         | 144.21               |
| 01 1100 640 001 023 | Classroom Periodical               | 320.00         | 0.00         | 0.00                 | 0.00        | 320.00         | 0.00         | 320.00               |
| 1100 SALARIES       |                                    | 470.00         | 0.00         | 5.79                 | 1.23        | 464.21         | 0.00         | 464.21               |
| 023 SOCIAL STUDIES  |                                    | 470.00         | 0.00         | 5.79                 | 1.23        | 464.21         | 0.00         | 464.21               |
| 01 1100 431 001 025 | REPAIRS & MAINTENANCE - Contracted | 1,600.00       | 0.00         | 0.00                 | 0.00        | 1,600.00       | 0.00         | 1,600.00             |
| 01 1100 580 001 025 | Instructor Travel                  | 1,700.00       | 0.00         | 0.00                 | 0.00        | 1,700.00       | 0.00         | 1,700.00             |
| 01 1100 610 001 025 | Instr Materials                    | 4,000.00       | 1,879.23     | 4,419.15             | 110.48      | (419.15)       | 0.00         | (419.15)             |
| 01 1100 640 001 025 | Expendable Wrbk                    | 65.00          | 0.00         | 0.00                 | 0.00        | 65.00          | 0.00         | 65.00                |
| 01 1100 733 001 025 | Equipment Secon                    | 125.00         | 0.00         | 0.00                 | 0.00        | 125.00         | 0.00         | 125.00               |
| 01 1100 735 001 025 | Comp Software Secon                | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 1100 810 001 025 | FEES                               | 950.00         | 0.00         | 0.00                 | 0.00        | 950.00         | 0.00         | 950.00               |
| 1100 SALARIES       |                                    | 8,940.00       | 1,879.23     | 4,419.15             | 49.43       | 4,520.85       | 0.00         | 4,520.85             |
| 025 AGRICULTURE     |                                    | 8,940.00       | 1,879.23     | 4,419.15             | 49.43       | 4,520.85       | 0.00         | 4,520.85             |
| 01 1100 431 001 026 | REPAIRS & MAINTENANCE - Contracted | 200.00         | 0.00         | 0.00                 | 0.00        | 200.00         | 0.00         | 200.00               |
| 01 1100 580 001 026 | Instructor Travel                  | 300.00         | 0.00         | 0.00                 | 0.00        | 300.00         | 0.00         | 300.00               |
| 01 1100 610 001 026 | Instr Materials                    | 1,000.00       | 2.08         | 2.08                 | 0.21        | 997.92         | 0.00         | 997.92               |
| 01 1100 640 001 026 | Expendable Wrbk                    | 1,000.00       | 0.00         | 0.00                 | 0.00        | 1,000.00       | 0.00         | 1,000.00             |
| 01 1100 733 001 026 | Equipment                          | 100.00         | 0.00         | 0.00                 | 0.00        | 100.00         | 0.00         | 100.00               |
| 01 1100 735 001 026 | Comp Software                      | 1,000.00       | 0.00         | 0.00                 | 0.00        | 1,000.00       | 0.00         | 1,000.00             |
| 01 1100 810 001 026 | FEES                               | 1,400.00       | 0.00         | 399.00               | 28.50       | 1,001.00       | 0.00         | 1,001.00             |
| 1100 SALARIES       |                                    | 5,000.00       | 2.08         | 401.08               | 8.02        | 4,598.92       | 0.00         | 4,598.92             |
| 026 BUSINESS        |                                    | 5,000.00       | 2.08         | 401.08               | 8.02        | 4,598.92       | 0.00         | 4,598.92             |
| 01 1100 610 001 027 | Secon Art Materials                | 1,800.00       | 84.70        | 589.31               | 32.74       | 1,210.69       | 0.00         | 1,210.69             |
| 1100 SALARIES       |                                    | 1,800.00       | 84.70        | 589.31               | 32.74       | 1,210.69       | 0.00         | 1,210.69             |
| 027 SECONDARY ART   |                                    | 1,800.00       | 84.70        | 589.31               | 32.74       | 1,210.69       | 0.00         | 1,210.69             |
| 01 1100 350 001 028 | Other Purchased Services           | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 01 1100 431 001 028 | REPAIRS & MAINTENANCE - Contracted | 2,500.00       | 0.00         | 1,964.00             | 78.56       | 536.00         | 0.00         | 536.00               |
| 01 1100 431 002 028 | REPAIRS & MAINTENANCE - Contracted | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 1100 610 001 028 | Instr Materials                    | 1,000.00       | 0.00         | 1,526.13             | 152.61      | (526.13)       | 0.00         | (526.13)             |
| 01 1100 610 002 028 | Instrument Materials               | 1,000.00       | 0.00         | 0.00                 | 0.00        | 1,000.00       | 0.00         | 1,000.00             |
| 01 1100 733 001 028 | Equipment                          | 3,000.00       | 0.00         | 0.00                 | 0.00        | 3,000.00       | 0.00         | 3,000.00             |
| 01 1100 733 002 028 | Equipment                          | 1,000.00       | 0.00         | 0.00                 | 0.00        | 1,000.00       | 0.00         | 1,000.00             |
| 01 1100 810 001 028 | Registration                       | 500.00         | 0.00         | 235.00               | 47.00       | 265.00         | 0.00         | 265.00               |
| 01 1100 810 002 028 | Student Registration               | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 1100 SALARIES       |                                    | 10,000.00      | 0.00         | 3,725.13             | 37.25       | 6,274.87       | 0.00         | 6,274.87             |
| 028 BAND            |                                    | 10,000.00      | 0.00         | 3,725.13             | 37.25       | 6,274.87       | 0.00         | 6,274.87             |
| 01 1100 431 001 029 | REPAIRS & MAINTENANCE - Contracted | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 1100 440 001 029 | Secon Pe Rental                    | 6,500.00       | 0.00         | 0.00                 | 0.00        | 6,500.00       | 0.00         | 6,500.00             |
| 01 1100 610 001 029 | Instr Materials                    | 800.00         | 113.46       | 134.44               | 16.81       | 665.56         | 0.00         | 665.56               |
| 01 1100 733 001 029 | Equipment                          | 1,000.00       | 0.00         | 0.00                 | 0.00        | 1,000.00       | 0.00         | 1,000.00             |
| 1100 SALARIES       |                                    | 8,800.00       | 113.46       | 134.44               | 1.53        | 8,665.56       | 0.00         | 8,665.56             |
| 029 SECONDARY PE    |                                    | 8,800.00       | 113.46       | 134.44               | 1.53        | 8,665.56       | 0.00         | 8,665.56             |
| 01 1100 610 001 030 | FCS Instr Materials                | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 1100 SALARIES       |                                    | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 030 FCS             |                                    | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 01 1100 431 001 031 | REPAIRS & MAINTENANCE -            | 300.00         | 0.00         | 0.00                 | 0.00        | 300.00         | 0.00         | 300.00               |

## Expenditure Report by Op. Unit/Function

General Fund June 2025

| Account Number                             | Account Description        | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered Balance |
|--------------------------------------------|----------------------------|----------------|--------------|----------------------|-------------|----------------|--------------|----------------------|
|                                            | Contracted                 |                |              |                      |             |                |              |                      |
| 01 1100 580 001 031                        | Instructor Travel          | 250.00         | 0.00         | 0.00                 | 0.00        | 250.00         | 0.00         | 250.00               |
| 01 1100 610 001 031                        | Instruc Materials          | 2,000.00       | 0.00         | 2,080.07             | 104.00      | (80.07)        | 0.00         | (80.07)              |
| 01 1100 733 001 031                        | Equipment                  | 1,000.00       | 0.00         | 0.00                 | 0.00        | 1,000.00       | 0.00         | 1,000.00             |
| 01 1100 735 001 031                        | Comp Software              | 300.00         | 0.00         | 0.00                 | 0.00        | 300.00         | 0.00         | 300.00               |
| 01 1100 810 001 031                        | Instru Registration        | 1,080.00       | 0.00         | 0.00                 | 0.00        | 1,080.00       | 0.00         | 1,080.00             |
| 1100 SALARIES                              |                            | 4,930.00       | 0.00         | 2,080.07             | 42.19       | 2,849.93       | 0.00         | 2,849.93             |
| 031 INDUSTRIAL ARTS                        |                            | 4,930.00       | 0.00         | 2,080.07             | 42.19       | 2,849.93       | 0.00         | 2,849.93             |
| 01 1100 610 001 032                        | Foreign Lang Mater         | 200.00         | 6.83         | 6.83                 | 3.42        | 193.17         | 0.00         | 193.17               |
| 01 1100 640 001 032                        | Classroom Period           | 150.00         | 0.00         | 0.00                 | 0.00        | 150.00         | 0.00         | 150.00               |
| 01 1100 810 001 032                        | REGISTRATION               | 50.00          | 0.00         | 90.00                | 180.00      | (40.00)        | 0.00         | (40.00)              |
| 1100 SALARIES                              |                            | 400.00         | 6.83         | 96.83                | 24.21       | 303.17         | 0.00         | 303.17               |
| 032 FOREIGN LANGUAGE                       |                            | 400.00         | 6.83         | 96.83                | 24.21       | 303.17         | 0.00         | 303.17               |
| 01 1100 610 001 033                        | Journalism Materials       | 300.00         | 0.00         | 0.00                 | 0.00        | 300.00         | 0.00         | 300.00               |
| 01 1100 733 001 033                        | Journalism Equip           | 300.00         | 0.00         | 0.00                 | 0.00        | 300.00         | 0.00         | 300.00               |
| 1100 SALARIES                              |                            | 600.00         | 0.00         | 0.00                 | 0.00        | 600.00         | 0.00         | 600.00               |
| 033 JOURNALISM                             |                            | 600.00         | 0.00         | 0.00                 | 0.00        | 600.00         | 0.00         | 600.00               |
| 01 2171 591 002 600                        | PT Therapy                 | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 2171 PHYSICAL THERAPY-SPED SCHOOL AGE      |                            | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 01 2172 591 002 600                        | PT SPED 3-5                | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 2172 PHYSICAL THERAPY:SPED 3-5             |                            | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 600 PT Services                            |                            | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 01 2161 320 001 601                        | PROFESSIONAL ED SERVICES   | 5,000.00       | 0.00         | 0.00                 | 0.00        | 5,000.00       | 0.00         | 5,000.00             |
| 2161 OCCUPATIONAL THERAPY-SPED SCHOOL AGE  |                            | 5,000.00       | 0.00         | 0.00                 | 0.00        | 5,000.00       | 0.00         | 5,000.00             |
| 01 2162 591 002 601                        | OT SPED 3-5                | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 2162 OCCUPATIONAL THERAPY-SPED 3-5         |                            | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 601 OT Services                            |                            | 5,000.00       | 0.00         | 0.00                 | 0.00        | 5,000.00       | 0.00         | 5,000.00             |
| 01 2151 320 001 602                        | Speech Therapy Services    | 0.00           | 0.00         | 0.00                 | 0.00        | 0.00           | 0.00         | 0.00                 |
| 01 2151 591 001 602                        | Speech Therapy             | 40,000.00      | 3,932.79     | 42,422.29            | 106.06      | (2,422.29)     | 0.00         | (2,422.29)           |
| 01 2151 591 002 602                        | Speech Therapy Elem        | 160,000.00     | 10,621.27    | 122,214.17           | 76.38       | 37,785.83      | 0.00         | 37,785.83            |
| 2151 SPEECH PATH/AUDIOLOGY-SPED School Age |                            | 200,000.00     | 14,554.06    | 164,636.46           | 82.32       | 35,363.54      | 0.00         | 35,363.54            |
| 01 2152 591 002 602                        | PRE SCHL SPEECH (3-5)      | 5,000.00       | 2,171.70     | 14,629.88            | 292.60      | (9,629.88)     | 0.00         | (9,629.88)           |
| 2152 SPEECH PATH/AUDIOLOGY-SPED Ages 3-5   |                            | 5,000.00       | 2,171.70     | 14,629.88            | 292.60      | (9,629.88)     | 0.00         | (9,629.88)           |
| 01 2153 591 002 602                        | SPEECH (0-2)               | 6,300.00       | 1,523.84     | 15,547.16            | 246.78      | (9,247.16)     | 0.00         | (9,247.16)           |
| 2153 SPEECH PATH/AUDIOLOGY-SPED Ages 0-2   |                            | 6,300.00       | 1,523.84     | 15,547.16            | 246.78      | (9,247.16)     | 0.00         | (9,247.16)           |
| 602 Speech                                 |                            | 211,300.00     | 18,249.60    | 194,813.50           | 92.20       | 16,486.50      | 0.00         | 16,486.50            |
| 01 1291 591 002 603                        | PRE SPED Supervision (3-5) | 3,500.00       | 284.85       | 3,024.63             | 86.42       | 475.37         | 0.00         | 475.37               |
| 1291 SPED AGES 3-5                         |                            | 3,500.00       | 284.85       | 3,024.63             | 86.42       | 475.37         | 0.00         | 475.37               |
| 01 1292 591 002 603                        | Pre Sped Services (0-2)    | 3,500.00       | 284.84       | 3,024.62             | 86.42       | 475.38         | 0.00         | 475.38               |
| 1292 SPED AGES 0-2                         |                            | 3,500.00       | 284.84       | 3,024.62             | 86.42       | 475.38         | 0.00         | 475.38               |
| 603 Sped Super                             |                            | 7,000.00       | 569.69       | 6,049.25             | 86.42       | 950.75         | 0.00         | 950.75               |
| 01 1200 591 001 604                        | Deaf Ed                    | 5,500.00       | 0.00         | 0.00                 | 0.00        | 5,500.00       | 0.00         | 5,500.00             |
| 01 1200 591 002 604                        | DEAF ED                    | 5,500.00       | 0.00         | 0.00                 | 0.00        | 5,500.00       | 0.00         | 5,500.00             |
| 1200 SPEDICAL ED School Age                |                            | 11,000.00      | 0.00         | 0.00                 | 0.00        | 11,000.00      | 0.00         | 11,000.00            |
| 01 2151 591 001 604                        | ESU SERVICES-Deaf Ed Sec.  | 5,000.00       | 504.06       | 6,554.46             | 131.09      | (1,554.46)     | 0.00         | (1,554.46)           |
| 01 2151 591 002 604                        | Deaf Ed Sped Elem.         | 5,000.00       | 504.06       | 7,435.96             | 148.72      | (2,435.96)     | 0.00         | (2,435.96)           |
| 2151 SPEECH PATH/AUDIOLOGY-SPED School Age |                            | 10,000.00      | 1,008.12     | 13,990.42            | 139.90      | (3,990.42)     | 0.00         | (3,990.42)           |

Expenditure Report by Op. Unit/Function  
General Fund June 2025

| Account Number      | Account Description                     | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered Balance |
|---------------------|-----------------------------------------|----------------|--------------|----------------------|-------------|----------------|--------------|----------------------|
| 01 2153 591 002 604 | Pre Deaf Ed Services (0-2)              | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 2153                | SPEECH PATH/AUDIOLOGY-SPED Ages 0-2     | 500.00         | 0.00         | 0.00                 | 0.00        | 500.00         | 0.00         | 500.00               |
| 604                 | Deaf Ed                                 | 21,500.00      | 1,008.12     | 13,990.42            | 65.07       | 7,509.58       | 0.00         | 7,509.58             |
| 01 2181 591 001 605 | Vision                                  | 0.00           | 0.00         | 331.75               | 0.00        | (331.75)       | 0.00         | (331.75)             |
| 01 2181 591 002 605 | VISION                                  | 4,750.00       | 0.00         | 3,662.03             | 77.10       | 1,087.97       | 0.00         | 1,087.97             |
| 2181                | VISUALLY IMPAIRED:SPED SCHOOL AGE       | 4,750.00       | 0.00         | 3,993.78             | 84.08       | 756.22         | 0.00         | 756.22               |
| 605                 | Vision                                  | 4,750.00       | 0.00         | 3,993.78             | 84.08       | 756.22         | 0.00         | 756.22               |
| 01 2141 591 001 606 | SCHOOL PSYCH                            | 30,000.00      | 2,676.31     | 27,693.11            | 92.31       | 2,306.89       | 0.00         | 2,306.89             |
| 01 2141 591 002 606 | Diagnostic Testing (School Psych)       | 30,000.00      | 2,676.31     | 28,335.32            | 94.45       | 1,664.68       | 0.00         | 1,664.68             |
| 2141                | PSYCHOLOGICAL SERVICES: SPED SCHOOL AGE | 60,000.00      | 5,352.62     | 56,028.43            | 93.38       | 3,971.57       | 0.00         | 3,971.57             |
| 01 2142 591 002 606 | PSYCH SERVICES SPED 3-5                 | 6,650.00       | 669.08       | 6,923.28             | 104.11      | (273.28)       | 0.00         | (273.28)             |
| 2142                | PSYCHOLOGICAL SERVICES: SPED 3-5        | 6,650.00       | 669.08       | 6,923.28             | 104.11      | (273.28)       | 0.00         | (273.28)             |
| 01 2143 591 002 606 | PSYC SERVICES SPED 0-2                  | 6,650.00       | 669.08       | 6,281.07             | 94.45       | 368.93         | 0.00         | 368.93               |
| 2143                | PSYCHOLOGICAL SERVICES: SPED 0-2        | 6,650.00       | 669.08       | 6,281.07             | 94.45       | 368.93         | 0.00         | 368.93               |
| 606                 | D/E Psychological                       | 73,300.00      | 6,690.78     | 69,232.78            | 94.45       | 4,067.22       | 0.00         | 4,067.22             |
| 01 2151 591 001 607 | Audiology Secon                         | 5,000.00       | 68.33        | 771.28               | 15.43       | 4,228.72       | 0.00         | 4,228.72             |
| 01 2151 591 002 607 | Audiology Elem                          | 15,000.00      | 68.33        | 771.28               | 5.14        | 14,228.72      | 0.00         | 14,228.72            |
| 2151                | SPEECH PATH/AUDIOLOGY-SPED School Age   | 20,000.00      | 136.66       | 1,542.56             | 7.71        | 18,457.44      | 0.00         | 18,457.44            |
| 01 2152 591 002 607 | AUDIOLOGY SPED 3-5                      | 250.00         | 17.08        | 192.81               | 77.12       | 57.19          | 0.00         | 57.19                |
| 2152                | SPEECH PATH/AUDIOLOGY-SPED Ages 3-5     | 250.00         | 17.08        | 192.81               | 77.12       | 57.19          | 0.00         | 57.19                |
| 01 2153 591 002 607 | AUDIOLOGY SPED 0-2                      | 250.00         | 17.08        | 192.81               | 77.12       | 57.19          | 0.00         | 57.19                |
| 2153                | SPEECH PATH/AUDIOLOGY-SPED Ages 0-2     | 250.00         | 17.08        | 192.81               | 77.12       | 57.19          | 0.00         | 57.19                |
| 607                 | Audiology                               | 20,500.00      | 170.82       | 1,928.18             | 9.41        | 18,571.82      | 0.00         | 18,571.82            |
| 01 1200 591 000 608 | Vocational                              | 2,500.00       | 126.90       | 1,354.14             | 54.17       | 1,145.86       | 0.00         | 1,145.86             |
| 1200                | SPEDICAL ED School Age                  | 2,500.00       | 126.90       | 1,354.14             | 54.17       | 1,145.86       | 0.00         | 1,145.86             |
| 608                 | VOCATIONAL                              | 2,500.00       | 126.90       | 1,354.14             | 54.17       | 1,145.86       | 0.00         | 1,145.86             |
| 01                  | General                                 | 9,095,924.00   | 636,118.25   | 6,431,737.16         | 70.71       | 2,664,186.84   | 0.00         | 2,664,186.84         |



Expenditure Report by Op. Unit/Function  
General Fund June 2025

| Account Number | Account Description | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered<br>Balance |
|----------------|---------------------|----------------|--------------|----------------------|-------------|----------------|--------------|-------------------------|
| Grand Total:   |                     | 9,095,924.00   | 636,118.25   | 6,431,737.16         | 70.71       | 2,664,186.84   | 0.00         | 2,664,186.84            |

Ravenna Public Schools  
GENERAL FUND  
Ending May 31st, 2025

Beginning Balance: \$875,831.03

Receipts:

|                          |                |
|--------------------------|----------------|
| Tax Collection (Buffalo) | \$1,491,987.51 |
| Tax Collection (Sherman) | \$300,587.94   |
| State of NE Sped         |                |
| REAP                     |                |
| ALICAP WC Prem.          |                |
| Transportation           | \$37,445.00    |
| ESU 10                   |                |
| Sale of Prop/Equip.      | \$125.00       |
| Medicaid (MAC)           |                |
| State Aid                | \$59,198.00    |
| State of NE (MIPS)       |                |
| Other                    | \$2,346.50     |
| Interest                 | \$4,457.37     |

Total Receipts: \$1,896,147.32

Disbursements:

|                   |              |
|-------------------|--------------|
| Board Bills (May) | \$655,454.61 |
|-------------------|--------------|

\$655,454.61

Ending Balance: \$2,116,523.74

Cash on Hand: \$2,116,523.74

Outstanding checks \$101,964.71

Bank Balance: \$2,218,488.45

Investments: \$1,289,868.27

Accounted for as Follows:

General Fund

|                       |                |
|-----------------------|----------------|
| General Fund Checking | \$2,116,523.74 |
| CD #xxx3375           | \$0.00         |
| CD # 70099 (9 mo)     | \$1,289,868.27 |

Total Available: \$3,406,392.01 \$3,406,392.01

| Account Number | Account Description                     | Budget       | Month to Date | Year to Date |
|----------------|-----------------------------------------|--------------|---------------|--------------|
| 8              | Revenue                                 |              |               |              |
| 01 1100 1000   | District Taxes - Buffalo                | 3,514,679.00 | 788,862.57    | 2,520,348.40 |
| 01 1100 1100   | District Taxes - Sherman                | 930,000.00   | 119,499.49    | 613,068.96   |
| 01 1115 1000   | Carline-Bufferalo                       | 8,000.00     | 5,690.59      | 6,480.38     |
| 01 1115 1100   | Carline - Sherman                       | 2,000.00     | 1,635.84      | 1,862.88     |
| 01 1120 1000   | Public Power Tax - Buffalo              | 100,000.00   | 87,447.10     | 130,641.13   |
| 01 1120 1100   | Public Power Tax - Sherman              | 65,000.00    | 0.00          | 1,147.07     |
| 01 1125 1000   | Motor Vehicle Taxes - Buffalo           | 210,000.00   | 17,972.11     | 155,308.41   |
| 01 1125 1100   | Motor Vehicle Taxes - Sherman           | 40,000.00    | 2,650.25      | 29,028.97    |
| 01 1311        | Tuition Individual                      | 0.00         | 0.00          | 0.00         |
| 01 1313        | Tuit Sp Ed Individ.                     | 0.00         | 0.00          | 0.00         |
| 01 1315        | DISTANCE LEARNING                       | 0.00         | 1,920.00      | 9,240.00     |
| 01 1323        | Tuit Sp Ed Oth Dist.                    | 0.00         | 0.00          | 0.00         |
| 01 1410        | Trans. Individual                       | 0.00         | 0.00          | 0.00         |
| 01 1411        | Trans Sp Ed Individ.                    | 0.00         | 0.00          | 0.00         |
| 01 1421        | Trans. Other Dist.                      | 0.00         | 0.00          | 0.00         |
| 01 1423        | Trans Sp Ed Oth Dist                    | 0.00         | 0.00          | 2,357.50     |
| 01 1510        | Interest On Invest.                     | 45,000.00    | 4,457.37      | 13,385.55    |
| 01 1701        | Bond Fund Transfer                      | 0.00         | 0.00          | 0.00         |
| 01 1740        | Fees                                    | 0.00         | 0.00          | 0.00         |
| 01 1742        | PostSecondary Fees                      | 0.00         | 0.00          | 0.00         |
| 01 1790        | Driver's Ed                             | 0.00         | 0.00          | 0.00         |
| 01 1800        | 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 | 1,000.00     | 100.00        | 1,200.00     |
| 01 1911        | Local License Fees                      | 2,000.00     | 0.00          | 2,200.00     |
| 01 1920        | CONTRIBUTIONS & DONATIONS               | 0.00         | 0.00          | 0.00         |
| 01 1921        | Police Court Fines                      | 0.00         | 0.00          | 0.00         |
| 01 1925        | Tobacco Grant                           | 0.00         | 0.00          | 0.00         |
| 01 1955        | Postsecondary Receipts                  | 0.00         | 0.00          | 0.00         |
| 01 2110 1000   | Buffalo Co Fines-lic                    | 25,000.00    | 2,073.28      | 17,862.08    |
| 01 2110 1100   | Sherm Fines-license                     | 5,000.00     | 85.21         | 1,887.51     |
| 01 2130 1000   | Other County Receipt - Buffalo          | 0.00         | 0.00          | 0.00         |
| 01 2130 1100   | Other County Receipts- Sherman          | 0.00         | 0.00          | 0.00         |
| 01 2140        | Non-resident Tuition                    | 0.00         | 0.00          | 0.00         |
| 01 2210        | ESU Receipts                            | 0.00         | 0.00          | 1,025.00     |
| 01 3110        | State Aid                               | 591,978.00   | 59,198.00     | 532,782.00   |
| 01 3120        | Spec. Ed Programs                       | 900,000.00   | 0.00          | 743,751.00   |
| 01 3125        | Special Ed Transpor.                    | 10,000.00    | 37,445.00     | 37,445.00    |
| 01 3130 1000   | Homestead Exemption - Buffalo           | 0.00         | 12,854.34     | 38,563.02    |
| 01 3130 1100   | Sherm Homestead Ex                      | 0.00         | 1,155.96      | 3,467.88     |
| 01 3131        | PROPERTY TAX CREDIT                     | 0.00         | 752,648.71    | 1,505,297.42 |
| 01 3134        | PERSONAL PROPERTY TAX CREDIT-RR & PSE   | 0.00         | 0.00          | 0.00         |
| 01 3170        | State Vocational                        | 0.00         | 0.00          | 0.00         |
| 01 3180 1000   | Pro-rata Motor Veh.Buffalo              | 8,000.00     | 0.00          | 6,925.64     |
| 01 3180 1100   | Sher Pro Rat Moto V                     | 2,000.00     | 0.00          | 1,581.04     |
| 01 3400        | State Apportionment                     | 60,000.00    | 0.00          | 129,018.60   |
| 01 3500        | Other State Categorical Programs        | 0.00         | 0.00          | 0.00         |

| Account Number | Account Description                     | Budget     | Month to Date | Year to Date |
|----------------|-----------------------------------------|------------|---------------|--------------|
| 01 3512        | DIST ED INCENTIVE                       | 0.00       | 0.00          | 0.00         |
| 01 3535        | High Abilt Learners                     | 4,500.00   | 0.00          | 4,166.00     |
| 01 3550        | School Tech Fund                        | 0.00       | 0.00          | 0.00         |
| 01 3551        | Career Education (CTE)                  | 4,000.00   | 0.00          | 0.00         |
| 01 3552 000    | School Safety & Security Act            | 0.00       | 0.00          | 0.00         |
| 01 3570        | Teacher Evaluation                      | 0.00       | 0.00          | 0.00         |
| 01 3599        | Other State Categorical Programs        | 0.00       | 0.00          | 10,394.81    |
| 01 3990        | Other State Funds                       | 0.00       | 0.00          | 0.00         |
| 01 4100        | Title 1 Carry Over                      | 0.00       | 0.00          | 0.00         |
| 01 4105        | UNIVERSAL SERVICE FUND (E-RATE)         | 0.00       | 0.00          | 0.00         |
| 01 4310 000    | Title V, Part B, ESSA-REAP              | 30,000.00  | 0.00          | 39,350.00    |
| 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          | 0.00       | 0.00          | 0.00         |
| 01 4401        | IDEA PRESCHOOL                          | 0.00       | 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 4421        | IDEA Part-B Base/EP 0-21                | 0.00       | 0.00          | 0.00         |
| 01 4422        | IDEA Preschool ARP-Base 0-21            | 0.00       | 0.00          | 0.00         |
| 01 4423        | IDEA Part B ARP Prop. Share             | 0.00       | 0.00          | 0.00         |
| 01 4505        | Title 1 Current                         | 80,000.00  | 0.00          | 67,302.00    |
| 01 4506        | Title 1 NCLB                            | 0.00       | 0.00          | 0.00         |
| 01 4509        | TITLE II, PART A NCLB TCHR QULTY GRANTS | 0.00       | 0.00          | 16,100.00    |
| 01 4511        | REAP GRANT                              | 0.00       | 0.00          | 37,319.00    |
| 01 4512        | IDEA Base                               | 0.00       | 0.00          | 0.00         |
| 01 4516        | IDEA Pre-school Handicapp               | 1,000.00   | 0.00          | 2,683.00     |
| 01 4518        | IDEA Part B (611) Base & EP             | 100,000.00 | 0.00          | 111,769.00   |
| 01 4519        | IDEA E-P                                | 0.00       | 0.00          | 0.00         |
| 01 4521        | IDEA Part B Proportionate Share         | 0.00       | 0.00          | 2,059.00     |
| 01 4524        | OTHER FEDERAL NON-CATEGORICAL RECEIPTS  | 0.00       | 0.00          | 0.00         |
| 01 4525        | Fed. Vocational                         | 0.00       | 0.00          | 0.00         |
| 01 4530        | Other Federal Categ. Receipts           | 0.00       | 0.00          | 0.00         |
| 01 4580        | EDUCATION JOB MONEY                     | 0.00       | 0.00          | 0.00         |
| 01 4599        | ARRA STATE AID                          | 0.00       | 0.00          | 0.00         |
| 01 4708        | Medicaid in Public School (MIPS)        | 5,000.00   | 0.00          | 4,010.27     |
| 01 4709        | Medicaid Administrative Activities      | 7,500.00   | 0.00          | 4,245.93     |
| 01 4900        | Other Fed. Non-cat                      | 0.00       | 0.00          | 0.00         |
| 01 4969        | Title IV, Part A                        | 0.00       | 0.00          | 10,000.00    |
| 01 4996        | CARES Act                               | 0.00       | 0.00          | 0.00         |
| 01 4997        | ESSER II                                | 0.00       | 0.00          | 0.00         |
| 01 4998        | ESSER III                               | 0.00       | 0.00          | 57,687.00    |
| 01 5200        | From Other Funds                        | 0.00       | 0.00          | 0.00         |
| 01 5300        | Sale Of Prop & Equip                    | 0.00       | 125.00        | 1,205.00     |
| 01 5301        | Insurance Adjustment                    | 0.00       | 0.00          | 13,223.00    |
| 01 5690        | Other Non-revenue                       | 0.00       | 326.50        | 10,534.42    |
| 01 9000        | Non-program Receipts                    | 0.00       | 0.00          | 500,000.00   |
| 01 9004        | Interfund from QCPUF                    | 0.00       | 0.00          | 0.00         |

| Account Number |         | Account Description  | Budget       | Month to Date | Year to Date |
|----------------|---------|----------------------|--------------|---------------|--------------|
| 01 9100        |         | NE ST REVENUE        | 0.00         | 0.00          | 0.00         |
| 01 9200        |         | Interlocal Agreement | 0.00         | 0.00          | 0.00         |
| 01             | General |                      | 6,751,657.00 | 1,896,147.32  | 7,397,923.87 |
| 8              | Revenue |                      | 6,751,657.00 | 1,896,147.32  | 7,397,923.87 |

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**5**

Customer Copy

Invoice: 14608743  
 Date: 05-06-2025  
 Rep: 72 DAVID H  
 Whse: K

ShipTo#: 126490

Bill To#: 126490

RAVENNA SCHOOL LUNCH  
 41750 CARTHAGE RD  
 RAVENNA, NE 68869  
 308-452-3249

RAVENNA SCHOOL LUNCH  
 PO BOX 8400

RAVENNA, NE 68869

Terms: 20TH OF THE MONTH

Due: 06-21-2025

| Ord                                                         | Qty | U/M  | Pack       | Description                              |           | Item # | Price  | Code   | Total  |
|-------------------------------------------------------------|-----|------|------------|------------------------------------------|-----------|--------|--------|--------|--------|
| ALL SHORTAGES MUST BE REPORTED IMMEDIATE                    |     |      |            |                                          |           |        |        |        |        |
| 1                                                           | 1   | SKU  | 6 #10      | CATSUP 33% FANCY #10 SSMY599             | SUNSOURCE | DRY    | 47060  | 47.69  | 47.69  |
| 1                                                           | 1   | SKU* | 4 1 gal    | DRESSING BUTTERMILK RANCH 21368HMT       | HIGHLAND  | DRY    | 63166  | 57.87  | 57.87  |
| 2                                                           | 2   | SKU  | 200 12 gm  | MAYO IND POUCH 5317 @                    | HEINZ     | DRY    | 41512  | 26.21  | 52.42  |
| 1                                                           | 0   | SKU  | 5 lb       | SUNFLOWER KERNEL SALTED                  | HERMAN NU | DRY    | 37948  | 11.92  | 0.00   |
| 1                                                           | 1   | SKU  | 50 50 ct   | PORTION CUP PLAS 5.5oz CLR EPC550        | EMPRESS   | DRY    | 86467  | 114.48 | 114.48 |
| 1                                                           | 1   | SKU  | 20 50 ct   | CUP PET 7oz CLR EPET7                    | EMPRESS   | DRY    | 86501  | 69.40  | 69.40  |
| 2                                                           | 2   | SKU  | 72 1 oz    | CHIPS DORITO NACHO REDC FAT WGR SMS 3174 | FRITO LAY | DRY    | 26601  | 36.91  | 73.82  |
| 2                                                           | 0   | SKU  | 44 1.4 oz  | CHIPS DORITO NACHO WALKING TACO WGR R/F  | FRITO LAY | DRY    | 30358  | 35.36  | 0.00   |
| 1                                                           | 1   | SKU  | 3 2 lb     | SUNFLOWER KERNEL ROASTED SALTED 7115896  | AZAR      | DRY    | 37942  | 32.17  | 32.17  |
| 1                                                           | 1   | SKU  | 12 2 oz    | DRINK MIX S/F LEMONADE 50762             | HIGHLAND  | DRY    | 40287  | 47.58  | 47.58  |
| 2                                                           | 2   | SKU  | 100 1 oz   | SOUR CREAM IND PLAIN DAISY IDP100        | DAISY     | CLR    | 66501  | 18.14  | 36.28  |
| 2                                                           | 2   | SKU  | 8 16 oz    | STRAWBERRIES FRESH PACKER                | PACKER    | CLR    | 180113 | 25.96  | 51.92  |
| PRODUCT OF USA / MEXICO                                     |     |      |            |                                          |           |        |        |        |        |
| 1                                                           | 1   | SKU  | 12 10 oz   | TOMATOES FRESH GRAPE                     | PACKER    | CLR    | 180356 | 21.78  | 21.78  |
| 2                                                           | 2   | SKU  | 2 5 lb     | CHIC PC DICED 1/2" WHITE 25465           | CRESTVIEW | FRZ    | 503495 | 46.68  | 93.36  |
| 2                                                           | 2   | SKU  | 72 3.45 oz | CRISPITO PC CHICK CHILI WGR CN 24569     | TYSON     | FRZ    | 54315  | 55.95  | 111.90 |
| <p>06 3100 630 000 638.54</p> <p>06 3100 610 000 183.88</p> |     |      |            |                                          |           |        |        |        |        |

|      |     |     |  |
|------|-----|-----|--|
|      |     |     |  |
|      |     |     |  |
|      |     |     |  |
| DRY  | CLR | FRZ |  |
| 10/0 | 5/0 | 4/0 |  |

☐ CASH \_\_\_\_\_  
☐ CHECK (#) \_\_\_\_\_  
 AMOUNT \_\_\_\_\_

*Kenneth E. Schaefer*

6-3-25

DELIVERY FEE

TAX

AMOUNT DUE

11.75

0.00

822.42

*Jessica Anderson*  
 Customer Received By

*V.S.*  
 Drivers initials

REGULAR ORDER

doug.vollmer 05-06-2025 04:33

HGBPIE





**Cash-Wa Distributing**

www.cashwa.com

PO Box 309

Kearney NE 68848-0309

(308) 237-3151

(308) 234-6018

**126490****P14610150**

ShipTo#: 126490

Bill To#: 126490

RAVENNA SCHOOL LUNCH  
41750 CARTHAGE RD  
RAVENNA, NE 68869  
308-452-3249

RAVENNA SCHOOL LUNCH  
PO BOX 8400

RAVENNA, NE 68869

Terms: 20TH OF THE MONTH

Due: 06-21-2025



Route:

Customer Copy

Invoice: P14610150

Date: 05-06-2025

Rep: 72 DAVID H

Whse: K

| Ord               | Qty | U/M  | Pack   | Description                              |          | Item #    | Price | Code | Total |
|-------------------|-----|------|--------|------------------------------------------|----------|-----------|-------|------|-------|
|                   |     |      |        | ALL SHORTAGES MUST BE REPORTED IMMEDIATE |          |           |       |      |       |
| 1                 | 1   | SKU* | 4 5 lb | CHEESE SHRED MILD CHEDDAR 174507         | 13-015-1 | CLR 60965 | 64.71 |      | 64.71 |
| 063100 63000      |     |      |        |                                          |          |           |       |      |       |
| Kurt E. Schneider |     |      |        |                                          |          |           |       |      |       |

|  |     |  |  |
|--|-----|--|--|
|  |     |  |  |
|  |     |  |  |
|  |     |  |  |
|  | CLR |  |  |
|  | 1/0 |  |  |

☐ CASH \_\_\_\_\_  
☐ CHECK (#) \_\_\_\_\_  
 AMOUNT \_\_\_\_\_

6-3-25

TAX

AMOUNT DUE

0.00

64.71

*Jessica Anderson*  
 SIGN HERE

Customer Received By

\_\_\_\_\_  
 Drivers initials

CUSTOMER PICKUP

HGBPIE



josh.benson 05-06-2025 09:03:5





**Cash-Wa Distributing**  
www.cashwa.com

PO Box 309  
Kearney NE 68848-0309

(308) 237-3151

(308) 234-6018

**126490**

**14617007**



Route: 317

**5**

Customer Copy

Invoice: 14617007  
Date: 05-13-2025  
Rep: 72 DAVID H  
Whse: K

ShipTo#: 126490

Bill To#: 126490

RAVENNA SCHOOL LUNCH  
41750 CARTHAGE RD  
RAVENNA, NE 68869  
308-452-3249

RAVENNA SCHOOL LUNCH  
PO BOX 8400

RAVENNA, NE 68869

Terms: 20TH OF THE MONTH

Due: 06-21-2025

| Ord                                      | Qty | U/M  | Pack    | Description                            |           | Item # | Price  | Code  | Total |
|------------------------------------------|-----|------|---------|----------------------------------------|-----------|--------|--------|-------|-------|
| ALL SHORTAGES MUST BE REPORTED IMMEDIATE |     |      |         |                                        |           |        |        |       |       |
| 1                                        | 1   | SKU* | 4 1 gal | DRESSING BUTTERMILK RANCH 21368HMT     | HIGHLAND  | DRY    | 63166  | 57.87 | 57.87 |
| 1                                        | 1   | SKU  | 36 4 oz | FRUIT BOWL MANDARIN IN JUICE SMS 04208 | DOLE      | DRY    | 46622  | 27.03 | 27.03 |
| 1                                        | 1   | SKU  | 1 30 lb | BROCCOLI CUTS IQF 30lb 00216           | SUNSOURCE | FRZ    | 507693 | 49.56 | 49.56 |
| 06 3100 630 000                          |     |      |         |                                        |           |        |        |       |       |
| Kearney E. Schneider                     |     |      |         |                                        |           |        |        |       |       |
| 10-3-25                                  |     |      |         |                                        |           |        |        |       |       |

|     |  |     |  |
|-----|--|-----|--|
|     |  |     |  |
|     |  |     |  |
|     |  |     |  |
|     |  |     |  |
| DRY |  | FRZ |  |
| 2/0 |  | 1/0 |  |

☐ CASH \_\_\_\_\_  
☐ CHECK (#) \_\_\_\_\_  
AMOUNT \_\_\_\_\_

DELIVERY FEE

TAX

AMOUNT DUE

11.75

0.00

146.21

*Jessica Anderson*

Customer Received By

V-S

Drivers initials

HGBPIE



REGULAR ORDER

joeb 05-13-2025 05:03:13



## HILAND DAIRY

Invoice Date: 05/05/25  
 Print Time: 09:06:45 AM  
 Route Number: 190120  
 Driver Name: MIKE KLUNA

Remit To: PO BOX 801515  
 KANSAS CITY MO 64180-1515  
 402-344-4321

Sold To: SCH RAVENNA PUBLIC DAIRY  
 BOX 84 A 41750 CARTHAGE RD  
 RAVENNA NE 68869

Customer # : 4842  
 AR Type : CHARGE  
 Terms : MTHLY BILL

INVOICE NUMBER: 1205784

| Prod | Description | UPC Code | Cases | Units | Qty | Price | Ext |
|------|-------------|----------|-------|-------|-----|-------|-----|
|------|-------------|----------|-------|-------|-----|-------|-----|

## SALES

|      |                     |             |   |     |     |        |        |
|------|---------------------|-------------|---|-----|-----|--------|--------|
| 9171 | HPT HIL 1% 50/CS    | 07206000065 | 0 | 300 | 300 | 0.4289 | 128.67 |
| 9178 | HPT HIL CHOC FF 50/ | 07206000133 | 0 | 600 | 600 | 0.4427 | 265.62 |
| 9177 | HPT HIL STRWBRY FF  | 07206000038 | 0 | 200 | 200 | 0.4427 | 88.54  |

Total Qty: 0 1100 1100

Sub Total : 482.83  
 Total Invoice : 482.83

## CONTAINERS

|       |                      |   |
|-------|----------------------|---|
| 10462 | EACH STO MILK CASE D | 0 |
| 11654 | EACH STO MILK CASE R | 0 |

(2.0.10.91)

We Appreciate Your Business

32

J.A.

06 3100 630 000  
 Kenneth E Schneider  
 6-3-25

Invoice Date: 05/12/25  
Print Time: 09:19:47 AM  
Route Number: 190120  
Driver Name: MIKE KLUNA

HILAND DAIRY

Remit To: PO BOX 801515  
KANSAS CITY MO 64180-1515  
402-344-4321

Sold To: SCH RAVENNA PUBLIC DAIRY  
BOX 84 A 41750 CARTHAGE RD  
RAVENNA NE 68869

Customer # : 4842  
AR Type : CHARGE  
Terms : MTHLY BILL

INVOICE NUMBER: 1205901

| Prod | Description | UPC Code | Cases | Units | Qty | Price | Ext |
|------|-------------|----------|-------|-------|-----|-------|-----|
|------|-------------|----------|-------|-------|-----|-------|-----|

RETURNS

|      |                     |             |   |     |      |         |         |
|------|---------------------|-------------|---|-----|------|---------|---------|
| 9178 | HPT HIL CHOC FF 50/ | 07206000133 | 0 | 230 | -230 | -0.4427 | -101.82 |
|------|---------------------|-------------|---|-----|------|---------|---------|

Total Qty: 0 -230 -230

Sub Total : -101.82  
Total Invoice : -101.82

CONTAINERS

|       |                      |   |
|-------|----------------------|---|
| 10462 | EACH STO MILK CASE D | 0 |
| 11654 | EACH STO MILK CASE R | 0 |

(2.0.10.91)

We Appreciate Your Business

06 3100 630 000

Kenneth E. Schneider  
6-3-25

## HILAND DAIRY

Invoice Date: 05/12/25  
 Print Time: 09:19:44 AM  
 Route Number: 190120  
 Driver Name: MIKE KLUNA

Remit To: PO BOX 801515  
 KANSAS CITY MO 64180-1515  
 402-344-4321

Sold To: SCH RAVENNA PUBLIC DAIRY  
 BOX 84 A 41750 CARTHAGE RD  
 RAVENNA NE 68869

Customer # : 4842  
 AR Type : CHARGE  
 Terms : MTHLY BILL

INVOICE NUMBER: 1205900

| Prod  | Description         | UPC Code    | Cases | Units | Qty | Price  | Ext    |
|-------|---------------------|-------------|-------|-------|-----|--------|--------|
| SALES |                     |             |       |       |     |        |        |
| 9171  | HPT HIL 1% 50/CS    | 07206000065 | 0     | 500   | 500 | 0.4289 | 214.45 |
| 9178  | HPT HIL CHOC FF 50/ | 07206000133 | 0     | 950   | 950 | 0.4427 | 420.57 |
| 9177  | HPT HIL STRWBRY FF  | 07206000038 | 0     | 150   | 150 | 0.4427 | 66.41  |

Total Qty: 0 1600 1600

Sub Total : 701.43  
 Total Invoice : 701.43

## CONTAINERS

|       |                      |   |
|-------|----------------------|---|
| 10462 | EACH STO MILK CASE D | 0 |
| 11654 | EACH STO MILK CASE R | 0 |

(2.0.10.91)

We Appreciate Your Business

J.A.

32

06 3100 630 000

K. E. Schoder

6-3-25

## HILAND DAIRY

Invoice Date: 05/22/25  
 Print Time: 09:13:01 AM  
 Route Number: 190120  
 Driver Name: MIKE KLUNA

Remit To: PO BOX 801515  
 KANSAS CITY MO 64180-1515  
 402-344-4321

Sold To: SCH RAVENNA PUBLIC DAIRY  
 BOX 84 A 41750 CARTHAGE RD  
 RAVENNA NE 68869

Customer # : 4842  
 AR Type : CHARGE  
 Terms : MTHLY BILL

INVOICE NUMBER: 1206092

| Prod | Description | UPC Code | Cases | Units | Qty | Price | Ext |
|------|-------------|----------|-------|-------|-----|-------|-----|
|------|-------------|----------|-------|-------|-----|-------|-----|

## RETURNS

|      |                     |             |   |     |      |         |         |
|------|---------------------|-------------|---|-----|------|---------|---------|
| 9171 | HPT HIL 1% 50/CS    | 07206000065 | 0 | 175 | -175 | -0.4289 | -75.06  |
| 9178 | HPT HIL CHOC FF 50/ | 07206000133 | 0 | 390 | -390 | -0.4427 | -172.65 |

Total Qty: 0 -565 -565

Sub Total : -247.71  
 Total Invoice : -247.71

## CONTAINERS

|       |                      |   |
|-------|----------------------|---|
| 10462 | EACH STO MILK CASE D | 0 |
| 11654 | EACH STO MILK CASE R | 0 |

(2.0.10.91)

We Appreciate Your Business

06 3100 6200 000

Kenneth E Schrader

6-8-25



refund on lunch accts.

|                                                                                                                                                             |                                                                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>24-25</b><br/> <b>Ravenna High School</b><br/>         PO Box 8400, Ravenna NE 68869<br/>         Generated on 05/22/2025 03:17:30 PM Page 1 of 1</p> | <p><b>Patron Balance Report</b><br/>         05/20/2025 Max Balance &lt;= \$1,000.00<br/>         Sort by: Patron Name<br/>         Show All Patrons on Account, Include Patrons with End Dates<br/>         Paid: 28 Reduced: 11 Free: 13 Non-Reimb: 2 Total: 54</p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| Account # | Student/Staff Number | Patron Name             | Grade | Eligibility | Account Balance |
|-----------|----------------------|-------------------------|-------|-------------|-----------------|
| 24        | 30214                | Aufdengarten, Payge E   | 12    | Free        | \$0.10          |
| 24        | 30513                | Haworth, Charlotte A    | 04    | Free        |                 |
| 28        | 30217                | Beer, Austin            | 12    | Reduced     | \$32.50         |
| 28        | 30216                | Beer, Cody D            | 09    | Reduced     |                 |
| 28        | 30407                | Williams, Noah J        | 07    | Reduced     |                 |
| 163       | 30483                | Bren, Jesse J           | 05    | Free        | \$0.70          |
| 163       | 30229                | Bren, Makira            | 08    | Free        |                 |
| 163       | 30230                | Carey, Kailee J         | 12    | Free        |                 |
| 163       | 30054                | Gonzales, Francisco B   | 10    | Free        |                 |
| 135       | 30231                | Bursaw, Katherine M     | 06    | Paid        | \$56.45         |
| 135       | 30232                | Bursaw, Lillian J       | 08    | Paid        |                 |
| 135       | 30233                | Bursaw, Patrick S       | 12    | Paid        |                 |
| 515       | 30782                | Caron-Sweeney, Jackson  | 02    | Paid        | \$0.00          |
| 515       | 30792                | Caron-Sweeney, Landon J | KG    | Paid        |                 |
| 515       | 30783                | Sweeney, Jayden         | 12    | Paid        |                 |
| 168       | 10120                | Cornelius, Colleen      |       | Non-Reimb   | \$76.20         |
| 168       | 30240                | Cornelius, Macy R       | 10    | Paid        |                 |
| 168       | 30239                | Cornelius, Maggie R     | 12    | Paid        |                 |
| 183       | 30278                | Hervert, Aubree L       | 09    | Paid        | \$61.00         |
| 183       | 30277                | Hervert, Lainey L       | 12    | Paid        |                 |
| 69        | 30279                | Hoard, Avery A          | 12    | Free        | \$0.17          |
| 69        | 30280                | Hoard, Avlynn L         | 10    | Free        |                 |
| 69        | 30593                | Joppa, Jesse J          | 04    | Free        |                 |
| 69        | 30851                | Joppa, Jurnee N         | KG    | Free        |                 |
| 350       | 30495                | Hudak, Logan L          | 12    | Paid        | \$4.70          |
| 187       | 30287                | Huryta, Addison M       | 08    | Paid        | \$18.60         |
| 187       | 30286                | Huryta, Kellie E        | 12    | Paid        |                 |
| 416       | 30609                | Kroll, Grace L          | 10    | Reduced     | \$152.35        |
| 416       | 30610                | Kroll, Kamryn R         | 08    | Reduced     |                 |
| 416       | 30604                | Kroll, Richard W        | 12    | Reduced     |                 |
| 227       | 30838                | Lieske, Ryker J         | HP    | Paid        | \$4.75          |
| 227       | 30398                | Vogt, Ava A             | 12    | Paid        |                 |
| 227       | 30397                | Vogt, Hailey G          | 10    | Paid        |                 |
| 198       | 30312                | Lyions, Mateline E      | 12    | Paid        | \$7.70          |
| 198       | 30311                | Lyions, Samantha A      | 11    | Paid        |                 |
| 87        | 30325                | McCoy, Margaret         | 12    | Paid        | \$2.25          |
| 99        | 30341                | Paitz, Connor J         | 12    | Paid        | \$4.60          |
| 527       | 30811                | Price, Kristopher       | 12    | Reduced     | \$73.67 ✓       |
| 498       | 30648                | Pringle, Deven S        | 12    | Paid        | \$50.00         |
| 498       | 30650                | Pringle, Donaven S      | 10    | Paid        |                 |
| 498       | 30649                | Pringle, Taylor C       | 07    | Paid        |                 |
| 151       | 30353                | Rasmussen, Bryce W      | 09    | Paid        | \$31.10         |
| 151       | 30352                | Rasmussen, Grady L      | 12    | Paid        |                 |
| 151       | 10059                | Rasmussen, Sonya        |       | Non-Reimb   |                 |
| 326       | 30464                | Schroeder, Kennah M     | 08    | Free        | \$68.90         |
| 326       | 30465                | Schroeder, Laine K      | 12    | Free        |                 |
| 326       | 30601                | Schroeder, Norah C      | 05    | Free        |                 |
| 113       | 30369                | Schroeder, Noah J       | 12    | Paid        | \$99.30 ✓       |
| 221       | 30379                | Siegel, Reannon L       | 12    | Paid        | \$0.00          |
| 437       | 30639                | Smith, Christopher      | 12    | Reduced     | \$13.25         |
| 437       | 30641                | Smith, Cianna M         | 10    | Reduced     |                 |
| 437       | 30642                | Smith, Graysin M        | 06    | Reduced     |                 |
| 437       | 30894                | Smith, Hunter C         | HP    | Reduced     |                 |
| 122       | 30391                | Treffer, Addysen R      | 12    | Paid        | \$6.05 ✓        |
| Total:    |                      |                         |       |             | \$764.34        |

06 360 890 00





RAVENNA PUBLIC SCHOOLS  
41750 CARTHAGE RD  
RAVENNA NE 68869-4051



0/300  
SYSCO LINCOLN  
900 KINGBIRD ROAD  
LINCOLN, NEBRASKA 68521  
800-797-2627  
(800-SYSCOCs)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS  
PO BOX 8400

RAVENNA NE 68869 -8400

CUSTOMER'S ORIGINAL INVOICE CONFIDENTIAL PROPERTY OF SYSCO

| DELV. DATE | CUSTOMER | INVOICE NUMBER                                         | PAGE |
|------------|----------|--------------------------------------------------------|------|
| 5/01/25    |          |                                                        |      |
| TRUCK STOP | 501047   | 661311594                                              | 5 1  |
| 0/005      |          |                                                        |      |
| ROUTE      | 4447     | PURCHASE ORDER                                         |      |
|            |          | TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE |      |
|            |          | EOM 10th Prox                                          |      |
|            |          | MANIFEST# 1318814 NORMAL DELIVERY                      |      |
|            |          | MA:                                                    |      |

| L | C | QTY | PACK | SIZE     | ITEM DESCRIPTION                                  | ITEM CODE | UNIT PRICE | UNIT TAX AMOUNT | EXTENDED PRICE | TAX | P | INVOICE ADJUSTMENTS |     |
|---|---|-----|------|----------|---------------------------------------------------|-----------|------------|-----------------|----------------|-----|---|---------------------|-----|
|   |   |     |      |          |                                                   |           |            |                 |                |     |   | CODE                | QTY |
|   |   |     |      |          | THE ILLINOIS SHELL EGG FEE HAS BEEN PAID BY SYSCO |           |            |                 |                |     |   |                     |     |
|   |   |     |      |          | *** DAIRY ***                                     |           |            |                 |                |     |   |                     |     |
| C |   | 1   | CS   | 484 OZ   | YOPLAIT YOGURT CHERRY TRIX TRIPLE 31077000        | 0964215   | 17.55      |                 | 17.55          |     |   |                     |     |
| C |   | 1   | CS   | 484 OZ   | YOPLAIT YOGURT RASPBERRY RNBOW TRIX 17725000      | 5076627   | 17.55      |                 | 17.55          |     |   |                     |     |
|   |   |     |      |          | GROUP TOTAL****                                   |           |            |                 | 35.10          |     |   |                     |     |
|   |   |     |      |          | *** POULTRY ***                                   |           |            |                 |                |     |   |                     |     |
| F |   | 1   | CS   | 4BAGS    | TYSON CHICKEN NUGGET CKD BRD W 10703640928        | 1837461   | 85.81      |                 | 85.81          |     |   |                     |     |
|   |   |     |      |          | GROUP TOTAL****                                   |           |            |                 | 85.81          |     |   |                     |     |
|   |   |     |      |          | *** FROZEN ***                                    |           |            |                 |                |     |   |                     |     |
| F |   | 1   | CS   | 722.29OZ | PILLSBY ROLL CINN MINI CINNI 133686000            | 0139610   | 40.16      |                 | 40.16          |     |   |                     |     |
| F |   | 1   | CS   | 65 LB    | JTM SAUCE ALFREDO RDUC FAT CN 5722                | 0748762   | 70.10      |                 | 70.10          |     |   |                     |     |
| F |   | 1   | CS   | 964 OZ   | ARDMORE JUICE APPLE CUP 41381                     | 2200293   | 19.49      |                 | 19.49          |     |   |                     |     |
| F |   | 1   | CS   | 964 OZ   | ARDMORE JUICE CRNBRY BLEND CUP 41383              | 2200301   | 19.61      |                 | 19.61          |     |   |                     |     |
| F |   | 1   | CS   | 964 OZ   | ARDMORE JUICE ORANGE CUP 41380                    | 2200319   | 33.86      |                 | 33.86          |     |   |                     |     |
| F |   | 1   | CS   | 964 OZ   | ARDMORE JUICE GRAPE CUP 41382                     | 2313310   | 24.00      |                 | 24.00          |     |   |                     |     |
| F |   | 3   | CS   | 126 CT   | BKRSCLS ROLL HOAGIE HEARTH HINGED 6IN 31644       | 6641328   | 32.79      |                 | 98.37          |     |   |                     |     |
| F |   | 1   | CS   | 482.6OZ  | UNCRUST SANDWICH PEANUT BTR&GRAPE 5150040940      | 7250644   | 41.20      |                 | 41.20          |     |   |                     |     |
| F |   | 1   | CS   | 25 LB    | DOLE STRAWBERRY SLICED IQF CHEF RC 17930          | 7394147   | 32.44      |                 | 32.44          |     |   |                     |     |
|   |   |     |      |          | GROUP TOTAL****                                   |           |            |                 | 379.23         |     |   |                     |     |
|   |   |     |      |          | *** CANNED & DRY ***                              |           |            |                 |                |     |   |                     |     |
| D |   | 1   | CS   | 961 OZ   | GM CEREAL LUCKY CHARM GLTNFR B 31917000           | 1912987   | 36.78      |                 | 36.78          |     |   |                     |     |
| D |   | 2   | CS   | 6#10     | SYS IMP PEAR SLICED CHOICE EXTRA LS 2182218       | 2182218   | 62.78      |                 | 125.56         |     |   |                     |     |
| D |   | 2   | CS   | 6#10     | SYS REL PEACH SLICED IRREG IN EXTRA 2182388       | 2182388   | 59.19      |                 | 118.38         |     |   |                     |     |

| CASES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | SPLIT | TOT. PCS | CUBE | GROSS WT. | OPEN: 6:00 AM        | CLOSE: 6:00 PM                                         | REMIT TO                                                  | SUB TOTAL       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|------|-----------|----------------------|--------------------------------------------------------|-----------------------------------------------------------|-----------------|
| 19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |       | 19       | 21.9 | 468       |                      |                                                        | SYSCO LINCOLN<br>P.O. BOX 80068<br>LINCOLN, NE 68501-0068 |                 |
| DRIVER'S SIGN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |       |          |      |           | NO. PCS DELVD.       | CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN X J.A | NO. PCS REC.                                              | TAX TOTAL       |
| IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499e(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES. ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE. |       |          |      |           | PAYABLE ON OR BEFORE |                                                        |                                                           | INVOICE TOTAL   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |       |          |      |           |                      |                                                        |                                                           | CONT. ON PAGE 2 |

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE





RAVENNA PUBLIC SCHOOLS  
41750 CARTHAGE RD  
RAVENNA NE 68869-4051



SYSCO LINCOLN  
900 KINGBIRD ROAD  
LINCOLN, NEBRASKA 68521  
800-797-2627  
(800-SYSCOCs)

308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS  
PO BOX 8400  
RAVENNA

NE 68869 -8400

CUSTOMER'S ORIGINAL INVOICE CONFIDENTIAL PROPERTY OF SYSCO

| DELV. DATE | CUSTOMER                                               | INVOICE NUMBER | PAGE |
|------------|--------------------------------------------------------|----------------|------|
| 5/01/25    |                                                        |                |      |
| TRUCK STOP | 501047                                                 | 661311594      | 5 2  |
| 0/005      |                                                        |                |      |
| ROUTE      | PURCHASE ORDER                                         |                |      |
| 4447       | TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE |                |      |
|            | EOM 10th Prox                                          |                |      |
|            | MANIFEST# 1318814 NORMAL DELIVERY                      |                |      |
|            | MA:                                                    |                |      |

DRIVER:

| COL                      | QTY | PACK | SIZE   | ITEM DESCRIPTION                        | ITEM CODE | UNIT PRICE | UNIT TAX AMOUNT | EXTENDED PRICE | TAX | P | INVOICE ADJUSTMENTS |
|--------------------------|-----|------|--------|-----------------------------------------|-----------|------------|-----------------|----------------|-----|---|---------------------|
|                          |     |      |        |                                         |           |            |                 |                |     |   | CODE QTY            |
| D                        | 1   | CS   | 45 LB  | KIKOMAN SAUCE ORANGE PRESERV FREE 01575 | 3090067   | 33.10      |                 | 33.10          |     |   |                     |
| D                        | 1   | CS   | 6#10   | CHFIMATE SAUCE CHILI HOT DOG 5000005158 | 4053435   | 59.71      |                 | 59.71          |     |   |                     |
| D                        | 1   | CS   | 961 OZ | GM CEREAL CINN TST RDUC SUG BW 29444000 | 6055800   | 36.78      |                 | 36.78          |     |   |                     |
|                          |     |      |        | GROUP TOTAL****                         |           |            |                 | 410.31         |     |   |                     |
|                          |     |      |        | *** PRODUCE ***                         |           |            |                 |                |     |   |                     |
| C                        | 1   | CS   | 170 CT | PACKER APPLE FRSH OPAL PREM EURO        | 3514009   | 45.06      |                 | 45.06          |     |   |                     |
|                          |     |      |        | GROUP TOTAL****                         |           |            |                 | 45.06          |     |   |                     |
| ORDER SUMMARY : 3419949  |     |      |        |                                         |           |            |                 |                |     |   |                     |
| 06 3100 630 000          |     |      |        |                                         |           |            |                 |                |     |   |                     |
| Kathy E Schroeder 6-3-25 |     |      |        |                                         |           |            |                 |                |     |   |                     |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |       |          |      |                |                                                           |  |                |              |                      |  |         |        |           |       |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|------|----------------|-----------------------------------------------------------|--|----------------|--------------|----------------------|--|---------|--------|-----------|-------|--------|
| CASES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | SPLIT | TOT. PCS | CUBE | GROSS WT.      | OPEN: 6:00 AM                                             |  | CLOSE: 6:00 PM |              | REMIT TO             |  |         |        |           |       |        |
| 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |       | 4        | 4.8  | 108            | SYSCO LINCOLN<br>P.O. BOX 80068<br>LINCOLN, NE 68501-0068 |  |                |              |                      |  |         |        |           | SUB   |        |
| 23                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |       | 23       | 26.7 | 576            |                                                           |  |                |              |                      |  |         |        |           | TOTAL | 955.51 |
| DRIVER'S SIGN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |       |          |      | NO. PCS DELVD. | CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS<br>SIGN X J.A |  |                | NO. PCS REC. |                      |  | TAX     |        |           |       |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |       |          |      |                |                                                           |  |                |              |                      |  | TOTAL   |        |           |       |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |       |          |      |                |                                                           |  |                |              |                      |  | INVOICE |        |           |       |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |       |          |      |                |                                                           |  |                |              |                      |  | TOTAL   | 955.51 |           |       |        |
| IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES, ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES, AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE. |       |          |      |                |                                                           |  |                |              | PAYABLE ON OR BEFORE |  | 6/10/25 |        | LAST PAGE |       |        |

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE





RAVENNA PUBLIC SCHOOLS  
41750 CARTHAGE RD  
RAVENNA NE 68869-4051



308-452-3202

NE ESU RAVENNA PUBLIC SCHOOLS  
PO BOX 8400  
RAVENNA NE 68869 -8400

0/38  
SYSCO LINCOLN  
900 KINGBIRD ROAD  
LINCOLN, NEBRASKA 68521  
800-797-2627  
(800-SYSCOCs)

CUSTOMER'S ORIGINAL INVOICE CONFIDENTIAL PROPERTY OF SYSCO

| DELV. DATE | CUSTOMER                                               | INVOICE NUMBER | PAGE |
|------------|--------------------------------------------------------|----------------|------|
| 5/08/25    | 501047                                                 | 661323902      | 6 1  |
| TRUCK STOP | 0/005                                                  |                |      |
| ROUTE      | 4447                                                   |                |      |
|            | PURCHASE ORDER                                         |                |      |
|            | TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE |                |      |
|            | EOM 10th Prox                                          |                |      |
|            | MANIFEST# 1320009 NORMAL DELIVERY                      |                |      |
|            | MA:                                                    |                |      |

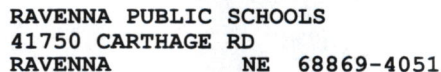
DRIVER:

| QTY                                             | PACK | SIZE            | ITEM DESCRIPTION                                  | ITEM CODE | UNIT PRICE | UNIT TAX AMOUNT | EXTENDED PRICE | TAX | P | INVOICE ADJUSTMENTS |     |
|-------------------------------------------------|------|-----------------|---------------------------------------------------|-----------|------------|-----------------|----------------|-----|---|---------------------|-----|
|                                                 |      |                 |                                                   |           |            |                 |                |     |   | CODE                | QTY |
|                                                 |      |                 | THE ILLINOIS SHELL EGG FEE HAS BEEN PAID BY SYSCO |           |            |                 |                |     |   |                     |     |
|                                                 |      |                 | *** DAIRY ***                                     |           |            |                 |                |     |   |                     |     |
| C                                               | 2S   | ONLY1LB         | AREZIMP CHEESE PARM GRD DRY SHAKER US 60          | 4071322   | 5.44       |                 | 10.88          |     |   |                     |     |
|                                                 |      |                 | GROUP TOTAL****                                   |           |            |                 | 10.88          |     |   |                     |     |
|                                                 |      |                 | *** FROZEN ***                                    |           |            |                 |                |     |   |                     |     |
| F                                               | 2    | CS 1441EA       | BKRSCLS BREAD GARLIC TOAST SLI 4.5IN 03250        | 7270301   | 38.54      |                 | 77.08          |     |   |                     |     |
|                                                 |      |                 | GROUP TOTAL****                                   |           |            |                 | 77.08          |     |   |                     |     |
|                                                 |      |                 | *** CANNED & DRY ***                              |           |            |                 |                |     |   |                     |     |
| D                                               | 1    | CS 724 OZ       | SYS CLS APPLESAUCE IN JUICE U FCASU8000SYS02      | 1484106   | 26.91      |                 | 26.91          |     |   |                     |     |
| D                                               | 2    | CS 6#10         | SYS IMP PEAR SLICED CHOICE EXTRA LS 2182218       | 2182218   | 62.78      |                 | 125.56         |     |   |                     |     |
| D                                               | 2    | CS 6# 10        | SYS SUP APPLESAUCE FCY IN APPLE JUIC A211737      | 4012373   | 47.36      |                 | 94.72          |     |   |                     |     |
| D                                               | 1    | CS 364 OZ       | DOLE PINEAPPLE TIDBIT JCE BOWL 00419              | 4714598   | 23.25      |                 | 23.25          |     |   |                     |     |
| D                                               | 1    | CS 364 OZ       | DOLE FRUIT MIX TROPICAL FRT JCE BWL 03048         | 4714655   | 23.25      |                 | 23.25          |     |   |                     |     |
| D                                               | 1    | CS 364.3 OZDOLE | PEACH DICED IN STRWB GELATIN 03053                | 6722888   | 22.00      |                 | 22.00          |     |   |                     |     |
| D                                               | 2    | CS 610          | CANPACOAST PINEAPPLE CHUNK IN LIGH 073934160034   | 7238997   | 62.21      |                 | 124.42         |     |   |                     |     |
|                                                 |      |                 | GROUP TOTAL****                                   |           |            |                 | 440.11         |     |   |                     |     |
| ORDER SUMMARY                                   |      |                 | : 3433075                                         |           |            |                 |                |     |   |                     |     |
| 06 3100 030000<br>Kenneth E Schroeder<br>6-3-25 |      |                 |                                                   |           |            |                 |                |     |   |                     |     |

| CASES                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | SPLIT | TOT. PCS | CUBE | GROSS WT. | OPEN: 6:00 AM  | CLOSE: 6:00 PM                                          | REMIT TO                                                  | SUB TOTAL            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|------|-----------|----------------|---------------------------------------------------------|-----------------------------------------------------------|----------------------|
| 12                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2     | 14       | 10.8 | 360       |                |                                                         | SYSCO LINCOLN<br>P.O. BOX 80068<br>LINCOLN, NE 68501-0068 | 528.07               |
| 12                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2     | 14       | 10.8 | 360       |                |                                                         |                                                           |                      |
| DRIVER'S SIGN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |       |          |      |           | NO. PCS DELVD. | CUST. SIGNED INVOICE EVIDENCES OF ALL ITEMS SIGN X J.A. | NO. PCS REC.                                              | TAX TOTAL            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |       |          |      |           |                |                                                         |                                                           | INVOICE TOTAL        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |       |          |      |           |                |                                                         |                                                           | 528.07               |
| IMPORTANT PACA PROVISION: THE PERISHABLE AGRICULTURAL COMMODITIES LISTED ON THIS INVOICE ARE SUBJECT TO THE STATUTORY TRUST AUTHORIZED BY SECTION 5 (C) OF THE PERISHABLE AGRICULTURAL COMMODITIES ACT 1930 (U.S.C. 499E(C)). THE SELLER OF THIS COMMODITY RETAINS A TRUST CLAIM OVER THESE COMMODITIES, ALL INVENTORIES OF FOOD OR OTHER PRODUCTS DERIVED FROM THESE COMMODITIES AND ANY RECEIVABLES OR PROCEEDS FROM THE SALE OF THESE COMMODITIES UNTIL FULL PAYMENT IS RECEIVED. FURTHER, YOU AGREE WITH RESPECT TO ANY DISPUTE ARISING OUT OF YOUR RECEIPT OF THESE PRODUCTS/SERVICES: YOU ARE GIVING UP YOUR RIGHT TO SERVE IN ANY REPRESENTATIVE CAPACITY, OR TO PARTICIPATE AS A MEMBER OF A CLASS OF CLAIMANTS, IN ANY LAWSUIT INVOLVING ANY SUCH DISPUTE. |       |          |      |           |                |                                                         |                                                           | PAYABLE ON OR BEFORE |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |       |          |      |           |                |                                                         |                                                           | 6/10/25              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |       |          |      |           |                |                                                         |                                                           | LAST PAGE            |

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE





NE ESU RAVENNA PUBLIC SCHOOLS  
PO BOX 8400  
RAVENNA NE 68869

**Sysco**  
At the heart of  
food and service

SYSCO LINCOLN  
900 KINGBIRD ROAD  
LINCOLN, NEBRASKA 68521  
800-797-2627  
(800-SYSCOCs)

CUSTOMER'S ORIGINAL INVOICE CONFIDENTIAL PROPERTY OF SYSCO

| DELIV. DATE         | CUSTOMER                                               | INVOICE NUMBER | PAGE |
|---------------------|--------------------------------------------------------|----------------|------|
| 5/15/25             |                                                        |                |      |
| TRUCK STOP<br>0/004 | 501047                                                 | 661335902      | 2 1  |
| ROUTE               | PURCHASE ORDER                                         |                |      |
| 4447                | TERMS -PAST DUE BALANCES ARE SUBJECT TO SERVICE CHARGE |                |      |
|                     | EOM 10th Prox                                          |                |      |
|                     | MANIFEST# 1321157 NORMAL DELIVERY                      |                |      |
|                     | MA:                                                    |                |      |

DRIVER:

|               |           |
|---------------|-----------|
| ORDER SUMMARY | : 3445388 |
|---------------|-----------|

063100630000  
Kenneth E Schrader  
6-3-25

[illegible]

EQUAL OPPORTUNITY AND AFFIRMATIVE ACTION CLAUSES OF 41 CFR 60-1.4, 60-250.4 AND 60-714.4 ARE INCORPORATED HEREIN BY REFERENCE

Receipt was successfully updated.

RAVENNA PS, NE Ordering for RAVENNA PS

Edit Receipt

| Edit Receipt Detail        |                |
|----------------------------|----------------|
| Order Summary For:         | YNE373         |
| Order Confirmation Number: | F25119001610   |
| Program:                   | NSLP           |
| Requested Delivery Date:   | Tue 05/06/2025 |
| Order Date:                | Tue 04/29/2025 |

| Item Code | Description                        | Case Contents | Case Price | Case Order Qty | Case Receipt Qty | Receipt Cost | Fund Source | Reason for Receipt Qty Difference |
|-----------|------------------------------------|---------------|------------|----------------|------------------|--------------|-------------|-----------------------------------|
| 15Z81     | APPLES FR GALA 100-125 CT 40 LB CS | 40 LB         | \$39.45    | 2              | 2                | \$78.90      | Federal     | N/A                               |
| 15A33     | CARROTS CHL BABY SLIMS 4/5LB BG    | 20 LB         | \$29.00    | 1              | 1                | \$29.00      | Federal     | N/A                               |
| 15P55     | CELERY CHL STICKS 5 LB CS          | 5 LB          | \$13.25    | 1              | 1                | \$13.25      | Federal     | N/A                               |
| 16P98     | CUCUMBERS FR 5 LB CS               | 5 LB          | \$8.50     | 8              | 8                | \$68.00      | Federal     | N/A                               |
| 14G62     | GRAPEFRUIT FR USF 12/3 LB BG       | 36 LB         | \$46.00    | 1              | 1                | \$46.00      | Federal     | N/A                               |
| 15D44     | LETTUCE CHL ROMAINE CHOP 6/2 LB BG | 12 LB         | \$26.00    | 3              | 3                | \$78.00      | Federal     | N/A                               |

This order was receipted on 5/6/2025 2:32:52 PM CT.

Fund Balance for NSLP

Federal Dollars represent a shared pot of money controlled by NEBRASKA

| Description             | State \$ | Federal \$     | GOVT \$ |
|-------------------------|----------|----------------|---------|
| Starting Balance        | N/A      | \$3,200,000.00 | N/A     |
| Spent, Previous Orders  | \$0.00   | \$3,066,786.82 | \$0.00  |
| <b>Cost, This Order</b> | \$0.00   | \$313.15       | \$0.00  |
| Remaining Balance       | N/A      | \$132,900.03   | \$0.00  |

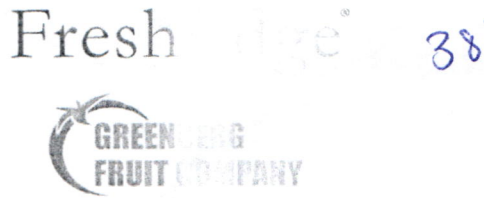
Print

Go Back to the List of Receipts



# BILL OF LADING

Invoice #: 00836426  
Invoice Date: 05/06/25  
Terms: NET 21 DAYS  
PO #: 05/06/2025  
Route/Stop: 11400 280  
Customer: YNE373



PAGE 1 OF 1

Telephone: 402-339-6900  
Toll free:

Delivered By: *[Signature]*

9705 I St. Omaha, NE 68127

SOLD TO: DSO RAVENNA PUBLIC SCHOOL  
41750 CARTHAGE ROAD  
RAVENNA, NE 68869



SHIP TO: DSO RAVENNA PUBLIC SCHOOL  
41750 CARTHAGE ROAD  
RAVENNA, NE 68869

PHONE: 308-440-856

PHONE: 308-440-0856

| ITEM<br>CODE | ORDER<br>QTY | SHIP<br>QTY | UNIT | COO | PRODUCT DESCRIPTION  |         |
|--------------|--------------|-------------|------|-----|----------------------|---------|
| 07019        | 1            | 1           |      |     | GRAPEFRUIT RED       | 12/3 LB |
| 03150        | 1            | 1           |      |     | CARROT BABY SLIM CUT | 4/5 LB  |
| 03311        | 3            | 3           |      |     | LETTUCE ROMAINE CHOP | 6/2 LB  |
| 07509        | 1            | 1           |      |     | CELERY STICKS        | 5 LB    |
| 01023        | 2            | 2           |      |     | APPLES GALA          | 113 CT  |
| 07503        | 8            | 8           |      |     | CUCUMBER             | 5 LB    |
|              | 16           | 16          |      |     |                      |         |

*Kenneth E Schrader*  
*6-3-25*

Received By:

Name (Print)

Signature

Date

The perishable agricultural commodities listed on this invoice are sold subject to the statutory trust authorized by section 5C of the Perishable Agricultural Commodities Act, 1930 (7 U.S.C. 499e(c)). The seller of these commodities retains a trust claim over these commodities, all inventories of food or other products derived from these commodities, and any receivables or proceeds from the sale of these commodities until full payment is received.

Special Instructions

Receipt was successfully updated.

RAVENNA PS, NE Ordering for RAVENNA PS

Edit Receipt

| Edit Receipt Detail        |                |
|----------------------------|----------------|
| Order Summary For:         | YNE373         |
| Order Confirmation Number: | F25126004083   |
| Program:                   | NSLP           |
| Requested Delivery Date:   | Tue 05/13/2025 |
| Order Date:                | Tue 05/06/2025 |

| Item Code | Description                        | Case Contents | Case Price | Case Order Qty | Case Receipt Qty | Receipt Cost | Fund Source | Reason for Receipt Qty Difference |
|-----------|------------------------------------|---------------|------------|----------------|------------------|--------------|-------------|-----------------------------------|
| 16W37     | BROCCOLI FLORETS CHL 4/3 LB BG     | 12 LB         | \$30.50    | 1              | 1                | \$30.50      | Federal     | N/A                               |
| 16W38     | CAULIFLORETS CHL 2/3 LB PG         | 6 LB          | \$24.00    | 1              | 1                | \$24.00      | Federal     | N/A                               |
| 15P55     | CELERY CHL STICKS 5 LB CS          | 5 LB          | \$13.25    | 1              | 1                | \$13.25      | Federal     | N/A                               |
| 18F71     | CLEMENTINES FR 10/3 LB BG 30 LB CS | 30 LB         | \$44.50    | 1              | 1                | \$44.50      | Federal     | N/A                               |
| 15D44     | LETTUCE CHL ROMAINE CHOP 6/2 LB BG | 12 LB         | \$26.00    | 2              | 2                | \$52.00      | Federal     | N/A                               |
| 15R03     | WATERMELON CHL CHUNKS 1/5 LB BG    | 5 LB          | \$27.45    | 8              | 8                | \$219.60     | Federal     | N/A                               |

This order was receipted on 5/13/2025 1:56:35 PM CT.

Fund Balance for NSLP

Federal Dollars represent a shared pot of money controlled by NEBRASKA

| Description            | State \$ | Federal \$     | GOVT \$ |
|------------------------|----------|----------------|---------|
| Starting Balance       | N/A      | \$3,200,000.00 | N/A     |
| Spent, Previous Orders | \$0.00   | \$3,108,612.28 | \$0.00  |
| Cost, This Order       | \$0.00   | \$383.85       | \$0.00  |
| Remaining Balance      | N/A      | \$91,003.87    | \$0.00  |

Print

Go Back to the List of Receipts

*Kenneth E Schroeder*  
6-3-25

# BILL OF LADING

Invoice #: 00837032  
Invoice Date: 05/13/25  
Terms: NET 21 DAYS  
PO #: 05/13/2025  
Route/Stop: 11400 280  
Customer: YNE373

## FreshEdge®



36

PAGE 1 OF 1

Telephone: 402-339-6900  
Toll free:                     

Delivered By:                     

9705 I St. Omaha, NE 68127

SOLD TO: DSO RAVENNA PUBLIC SCHOOL  
41750 CARTHAGE ROAD  
RAVENNA, NE 68869



SOBL7D003002  
008370320001

SHIP TO: DSO RAVENNA PUBLIC SCHOOL  
41750 CARTHAGE ROAD  
RAVENNA, NE 68869

PHONE: 308-440-856

PHONE: 308-440-0856

| ITEM CODE | ORDER QTY | SHIP QTY | UNIT | COO | PRODUCT DESCRIPTION    |         |
|-----------|-----------|----------|------|-----|------------------------|---------|
| 03311     | 2         | 2        |      |     | LETTUCE ROMAINE CHOP   | 6/2 LB  |
| 07509     | 1         | 1        |      |     | CELERY STICKS          | 5 LB    |
| 07582     | 8         | 8        |      |     | MELON WATERMELON/CUBES | 5 LB    |
| 03000     | 1         | 1        |      |     | BROCCOLI FLORETS       | 4/3 LB  |
| 03200     | 1         | 1        |      |     | CAULIFLOWER FLORET     | 2/3 LB  |
| 01515     | 1         | 1        |      |     | CLEMENTINES            | 10/3 LB |
|           | 14        | 14       |      |     |                        |         |

Recieved By:

Name (Print)

Signature

Date

The perishable agricultral commodities listed on this invoice are sold subject to the statutory trust authorized by section 5C of the Perishable Agricultural Commodities Act, 1930 (7 U.S.C. 499e(c)). The seller of these commodities retains a trust claim over these commodities, all inventories of food or other products derived from these commodities, and any receivables or proceeds from the sale of these commodities until full payment is received.

Special Instructions

| PO Number                  | Invoice Number     | Vendor Name          | Invoice Date | Amount   |
|----------------------------|--------------------|----------------------|--------------|----------|
| Account Number             | Detail Description |                      | Amount       |          |
| Checking Account ID 06     | Fund Number 06     | Lunch                |              |          |
|                            | 14608743           | CASH-WA DISTRIBUTING | 05/06/2025   | 822.42   |
| 06 3100 630 000            |                    | FOOD                 | 638.54       |          |
| 06 3100 610 000            |                    | GENERAL SUPPLIES     | 183.88       |          |
|                            | 14617007           | CASH-WA DISTRIBUTING | 05/13/2025   | 146.21   |
| 06 3100 630 000            |                    | FOOD                 | 146.21       |          |
|                            | P14610150          | CASH-WA DISTRIBUTING | 05/06/2025   | 64.71    |
| 06 3100 630 000            |                    | FOOD                 | 64.71        |          |
| Total CASH-WA DISTRIBUTING |                    |                      | 1,033.34     |          |
|                            | 1205784            | HILAND DAIRY CO      | 05/05/2025   | 482.83   |
| 06 3100 630 000            |                    | FOOD                 | 482.83       |          |
|                            | 1205900            | HILAND DAIRY CO      | 05/12/2025   | 701.43   |
| 06 3100 630 000            |                    | FOOD                 | 701.43       |          |
|                            | 1205901            | HILAND DAIRY CO      | 05/12/2025   | (101.82) |
| 06 3100 630 000            |                    | FOOD                 | (101.82)     |          |
|                            | 1206092            | HILAND DAIRY CO      | 05/22/2025   | (247.71) |
| 06 3100 630 000            |                    | FOOD                 | (247.71)     |          |
| Total HILAND DAIRY CO      |                    |                      | 834.73       |          |
|                            | 4523249.April.May  | MNO Hometown Market  | 05/15/2025   | 48.34    |
| 06 3100 630 000            |                    | FOOD                 | 48.34        |          |
| Total MNO Hometown Market  |                    |                      | 48.34        |          |
|                            | 20250523           | Price, Amber         | 05/23/2025   | 73.67    |
| 06 3100 890 000 000        |                    | Other Supplies/Misc  | 73.67        |          |
| Total Price, Amber         |                    |                      | 73.67        |          |
|                            | 20250523           | Schroeder, Kevin     | 05/23/2023   | 99.30    |
| 06 3100 890 000 000        |                    | Other Supplies/Misc  | 99.30        |          |
| Total Schroeder, Kevin     |                    |                      | 99.30        |          |
|                            | 661311594          | SYSCO LINCOLN        | 05/01/2025   | 955.51   |
| 06 3100 630 000            |                    | FOOD                 | 955.51       |          |
|                            | 661323902          | SYSCO LINCOLN        | 05/08/2025   | 528.07   |
| 06 3100 630 000            |                    | FOOD                 | 528.07       |          |
|                            | 661335902          | SYSCO LINCOLN        | 05/15/2025   | 179.96   |
| 06 3100 630 000            |                    | FOOD                 | 179.96       |          |
| Total SYSCO LINCOLN        |                    |                      | 1,663.54     |          |
|                            | 20250523           | Treffer, Brandon     | 05/23/2025   | 6.05     |
| 06 3100 890 000 000        |                    | Other Supplies/Misc  | 6.05         |          |
| Total Treffer, Brandon     |                    |                      | 6.05         |          |
|                            | USBank.June25      | U.S. Bank            | 05/26/2025   | 12.72    |
| 06 3100 630 000            |                    | FOOD                 | 12.72        |          |
| Total U.S. Bank            |                    |                      | 12.72        |          |
| Fund Number 06             |                    |                      | 3,771.69     |          |
| Checking Account ID 06     |                    |                      | 3,771.69     |          |



Expenditure Report by Op. Unit/Function  
Lunch Fund June 2025

| Account Number      | Account Description | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered Balance |
|---------------------|---------------------|----------------|--------------|----------------------|-------------|----------------|--------------|----------------------|
| 06                  | Lunch               |                |              |                      |             |                |              |                      |
| 06 3100 610 000     | GENERAL SUPPLIES    | 0.00           | 183.88       | 8,211.33             | 0.00        | (8,211.33)     | 0.00         | (8,211.33)           |
| 06 3100 630 000     | FOOD                | 0.00           | 3,408.79     | 170,342.44           | 0.00        | (170,342.44)   | 0.00         | (170,342.44)         |
| 3100                | FOOD SERVICES       | 0.00           | 3,592.67     | 178,553.77           | 0.00        | (178,553.77)   | 0.00         | (178,553.77)         |
|                     |                     | 0.00           | 3,592.67     | 178,553.77           | 0.00        | (178,553.77)   | 0.00         | (178,553.77)         |
| 06 3100 110 000 000 | Salary              | 0.00           | 9,799.63     | 97,039.51            | 0.00        | (97,039.51)    | 0.00         | (97,039.51)          |
| 06 3100 120 000 000 | Sub Salaries        | 0.00           | 1,363.92     | 4,887.70             | 0.00        | (4,887.70)     | 0.00         | (4,887.70)           |
| 06 3100 130 000 000 | Overtime Salaries   | 0.00           | 694.17       | 3,140.02             | 0.00        | (3,140.02)     | 0.00         | (3,140.02)           |
| 06 3100 210 000 000 | Health Insurance    | 0.00           | 4,941.08     | 48,558.49            | 0.00        | (48,558.49)    | 0.00         | (48,558.49)          |
| 06 3100 220 000 000 | Fica                | 0.00           | 853.55       | 7,502.59             | 0.00        | (7,502.59)     | 0.00         | (7,502.59)           |
| 06 3100 230 000 000 | Retirement          | 0.00           | 811.59       | 7,765.13             | 0.00        | (7,765.13)     | 0.00         | (7,765.13)           |
| 06 3100 431 000 000 | Repair              | 0.00           | 0.00         | 1,607.60             | 0.00        | (1,607.60)     | 0.00         | (1,607.60)           |
| 06 3100 733 000 000 | Equipment           | 0.00           | 0.00         | 17,245.00            | 0.00        | (17,245.00)    | 0.00         | (17,245.00)          |
| 06 3100 810 000 000 | Registration        | 0.00           | 0.00         | 380.00               | 0.00        | (380.00)       | 0.00         | (380.00)             |
| 06 3100 890 000 000 | Other Supplies/Misc | 0.00           | 179.02       | 721.32               | 0.00        | (721.32)       | 0.00         | (721.32)             |
| 3100                | FOOD SERVICES       | 0.00           | 18,642.96    | 188,847.36           | 0.00        | (188,847.36)   | 0.00         | (188,847.36)         |
| 000                 | DISTRICT WIDE       | 0.00           | 18,642.96    | 188,847.36           | 0.00        | (188,847.36)   | 0.00         | (188,847.36)         |
| 06                  | Lunch               | 0.00           | 22,235.63    | 367,401.13           | 0.00        | (367,401.13)   | 0.00         | (367,401.13)         |

Expenditure Report by Op. Unit/Function  
Lunch Fund June 2025

| Account Number | Account Description | Revised Budget | During Month | Expenditures to Date | % of Budget | Balance at EOM | Encumbrances | Unencumbered Balance |
|----------------|---------------------|----------------|--------------|----------------------|-------------|----------------|--------------|----------------------|
| Grand Total:   |                     | 0.00           | 22,235.63    | 367,401.13           | 0.00        | (367,401.13)   | 0.00         | (367,401.13)         |

**Ravenna Public School  
Lunch Fund Report  
May 31st, 2025**

**Beginning Balance:** \$ 14,390.12

RECEIPTS:

Deposit \$ 32,276.49

Transfer from General Fund \$ -

Interest \$ 2.40

**Total Receipts:** \$ 32,278.89

DISBURSEMENTS:

Lunch Bills \$ 35,367.08

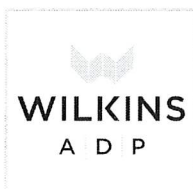
Outstanding Checks \$ 2,364.29

**Total Disbursements:** \$ 37,731.37

**Book Balance** \$ 11,301.93

**Bank Balance** \$ 13,666.22

| Account Number |         | Account Description              | Budget | Month to Date | Year to Date |
|----------------|---------|----------------------------------|--------|---------------|--------------|
| 8              | Revenue |                                  |        |               |              |
| 06 1510        |         | Interest                         | 0.00   | 2.40          | 32.20        |
| 06 1611        |         | Student Lunches                  | 0.00   | 7,429.57      | 105,380.66   |
| 06 1612        |         | Daily Sales-Breakfast            | 0.00   | 0.00          | 0.00         |
| 06 1613        |         | Special Milk                     | 0.00   | 0.00          | 0.00         |
| 06 1620        |         | Daily Sales-Adult/A la Carte     | 0.00   | 912.62        | 9,141.65     |
| 06 1650        |         | Daily Sales-Summer Food Programs | 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 3150        |         | STATE REIMBURSEMENT              | 0.00   | 0.00          | 1,409.53     |
| 06 4210        |         | FEDERAL REIMB. NSLP              | 0.00   | 16,359.46     | 146,685.04   |
| 06 5000        |         | Trans From Savings               | 0.00   | 0.00          | 0.00         |
| 06 5200        |         | School Dist Contrib.             | 0.00   | 0.00          | 37,000.00    |
| 06 5690        |         | Other Income                     | 0.00   | 7,574.84      | 7,572.75     |
| 06 9000        |         | Non Program Receipts             | 0.00   | 0.00          | 0.00         |
| 06 9005        |         | Interfund loan from GF to LF     | 0.00   | 0.00          | 0.00         |
| 06             | Lunch   |                                  | 0.00   | 32,278.89     | 307,221.83   |
| 8              | Revenue |                                  | 0.00   | 32,278.89     | 307,221.83   |



# Wilkins Architecture Design Planning LLC

2204 University Drive Suite 130  
Kearney, NE 68845  
Tel: 308-237-5787 Fax: 308-236-6929  
wadp@wilkinsadp.com  
www.wilkinsadp.com

Dr. Ken Schroeder  
Ravenna Public Schools  
41750 Carthage Rd  
Ravenna, NE 68869

## INVOICE

INVOICE DATE: 5/29/2025  
INVOICE NO: 6752  
BILLING THROUGH: 5/29/2025

### 2527 Ravenna Public Schools - Addition & Renovation

Managed By: Jacob M Sertich

| DESCRIPTION                                         | CONTRACT<br>AMOUNT  | %<br>COMPLETE | BILLED TO<br>DATE   | PREVIOUSLY<br>BILLED | CURRENT<br>AMOUNT  |
|-----------------------------------------------------|---------------------|---------------|---------------------|----------------------|--------------------|
| 2527 Ravenna Public Schools - Addition & Renovation | \$540,519.20        | 20.00         | \$108,103.84        | \$54,051.92          | \$54,051.92        |
| <b>TOTAL</b>                                        | <b>\$540,519.20</b> |               | <b>\$108,103.84</b> | <b>\$54,051.92</b>   | <b>\$54,051.92</b> |

### EXPENSES

| DATE                  | DESCRIPTION                     | AMOUNT          |
|-----------------------|---------------------------------|-----------------|
| 4/22/2025             | 832 - W Printing                | \$27.60         |
| 4/30/2025             | 829 - MILEAGE                   | \$47.76         |
| 5/13/2025             | 829 - MILEAGE                   | \$46.31         |
| 5/13/2025             | 832 - W Printing                | \$24.08         |
| 5/27/2025             | 829 - MILEAGE                   | \$141.37        |
| 5/27/2025             | 832 - REPRODUCTION AND PRINTING | \$5.04          |
| <b>TOTAL EXPENSES</b> |                                 | <b>\$292.16</b> |



Special Building  
Fund

**SUBTOTAL** \$54,344.08

**AMOUNT DUE THIS INVOICE** \$54,344.08

This invoice is due on 6/28/2025

### SUMMARY

| DATE | BALANCE DUE |
|------|-------------|
| 3.81 | \$54,344.08 |

business

OK to pay  
K Schroeder  
6-3-25





2394 2nd Ave. Boelus, NE 68820

| DESCRIPTION                                                     | PRICE               |
|-----------------------------------------------------------------|---------------------|
| Ravenna Project                                                 |                     |
| Remove Trees along Tree Line,<br>and haul off all Limbs, Trunks | 8500. <sup>00</sup> |
| OK to pay<br>Schroeder<br>5-28-25                               |                     |
| Special Bids                                                    |                     |
| TOTAL                                                           | 8500. <sup>00</sup> |





June 6, 2025

Dr. Ken Schroeder  
Ravenna Public Schools  
PO Box 8040  
Ravenna, NE 68869

Dear Dr. Schroeder,

Thank you for the opportunity to help the School District invest their bond proceeds until they are needed for construction disbursement payments. Because this is a unique occurrence and the funds are well above your normal deposit activity we are approaching it as an extra opportunity. This allows us to offer you rate options that are not normally available for funds which need to stay somewhat liquid.

We have reviewed your schedule of disbursements and have two options for you to consider for investing these funds until you will be needing them.

The first option is essentially a variable rate option – we would deposit the bond funds which will not be needed over the next month into a one month CD priced at 0.10% less than our shortest stated special on our rate sheet. When the CD matures, an amount needed for upcoming disbursements would be deposited into your building fund money market account and the remainder of the funds would then be reinvested into another one month CD priced as described above. Currently our short term CD has a 4.04% rate / 4.10% APY, which would give you a CD rate of 3.94% and an APY of 4.0% for the first month.

The second option is a fixed rate option – we would immediately deposit amounts needed for the entire project. The funds to be used for the first several months of the construction term would be placed into individual monthly certificates of deposit priced at 0.35% less than our shortest stated special on our rate sheet. Similarly, the funds to be used beyond that date would be placed into individual monthly certificates of deposit priced at 0.35% less than our longest stated special on our rate sheet. For example, we currently have a 7 month CD special priced at 4.04%/4.10% APY, and a 13 month special priced at 3.70%/3.75% APY. We would establish a CD with the funds expected to be disbursed for each of the first seven months at 3.69%/3.75% APY, and similarly we would establish a CD with the funds expected to be disbursed for each of months eight through thirteen at 3.35%/3.40% APY.

Note that the fed funds future market is currently indicating that the Fed may reduce interest rates four times over the course of the next 12 to 18 months, which would drive variable rate

[www.tcbank.bank](http://www.tcbank.bank)

Ravenna  
P.O. Box 40  
Ravenna, NE 68869  
(308) 452-3225

Pleasanton  
P.O. Box 247  
Pleasanton, NE 68866  
(308) 388-2391

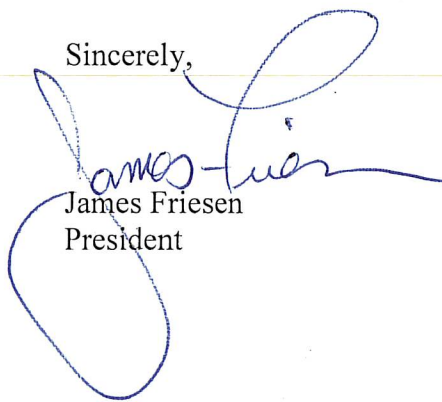
Litchfield  
P.O. Box 147  
Litchfield, NE 68852  
(308) 446-2522

Kearney  
6005 2nd Ave. West  
Kearney, NE 68847  
(308) 234-6525

investment options down over that period of time. Whether that happens and how fast it happens is anyone's guess. With the two options above, you can either choose to accept the yields that the market allows us to pay over the period or you can choose to know how much you will earn by choosing a fixed rate option. Also note that keeping your funds under our roof gives you three assurances that your funds are safe – 1-the Bank's strong equity position and five star safety and soundness record, 2-the FDIC's implied guarantee which historically has greatly exceeded their \$250,000 stated guarantee, and 3-the securities that the Bank pledges to collateralize your deposits in excess of \$250,000.

I appreciate this opportunity to put your bond funds to work during your construction period. Please let me know what questions you might have.

Sincerely,



James Friesen  
President

Ravenna Public Schools  
School deposit proposal 6.5.2025

Assumed Fed Funds futures, 6/3/2025 forecast:  
- roughly predicting:

What-if - based on  
6/5/2025 rate sheet

Short term Long Term

|           | Fed funds<br>rates? | Ravenna<br>funds | Ravenna<br>disbursements | Bank<br>offer | Bank<br>offer |
|-----------|---------------------|------------------|--------------------------|---------------|---------------|
| 6/1/2025  | 4.325               |                  |                          |               |               |
| 7/1/2025  | 4.325               | \$ 7,445,934     |                          | 3.75          | 3.4           |
| 8/1/2025  | 4.325               | 7,411,927        | 34,007                   | 3.75          | 3.4           |
| 9/1/2025  | 4.325               | 7,197,333        | 214,594                  | 3.75          | 3.4           |
| 10/1/2025 | 4.075               | 7,067,168        | 130,165                  | 3.75          | 3.4           |
| 11/1/2025 | 4.075               | 6,843,515        | 223,653                  | 3.75          | 3.4           |
| 12/1/2025 | 4.075               | 6,210,793        | 632,722                  | 3.75          | 3.4           |
| 1/1/2026  | 3.825               | 5,641,176        | 569,617                  | 3.75          | 3.4           |
| 2/1/2026  | 3.825               | 4,970,095        | 671,081                  | 3.75          | 3.4           |
| 3/1/2026  | 3.825               | 4,306,492        | 663,603                  | 3.75          | 3.4           |
| 4/1/2026  | 3.575               | 3,435,710        | 870,782                  | 3.75          | 3.4           |
| 5/1/2026  | 3.575               | 2,788,175        | 647,535                  | 3.75          | 3.4           |
| 6/1/2026  | 3.575               | 2,158,362        | 629,813                  | 3.75          | 3.4           |
| 7/1/2026  | 3.325               | 1,517,317        | 641,045                  | 3.75          | 3.4           |
| 8/1/2026  | 3.325               | 1,013,171        | 504,146                  | 3.75          | 3.4           |
| 9/1/2026  | 3.325               | -                | 1,013,171                | 3.75          | 3.4           |
| 10/1/2026 | 3.325               | -                |                          | 3.75          | 3.4           |

| Fixed option                |               |                            |               | Variable option     |                                                                               |
|-----------------------------|---------------|----------------------------|---------------|---------------------|-------------------------------------------------------------------------------|
| Short term deposits offer 1 | interest paid | Long term Deposits offer 2 | interest paid | total interest paid | What-if - based on 6/5/2025 rate sheet<br>Variable at 10 bps below CD special |
| 2,475,839                   | 7,737         | 4,970,095                  | 14,082        | \$ 21,819           | 3.94 \$ 24,447.48                                                             |
| 2,441,832                   | 7,631         | 4,970,095                  | 14,082        | 21,713              | 3.94 24,336                                                                   |
| 2,227,238                   | 6,960         | 4,970,095                  | 14,082        | 21,042              | 3.94 23,631                                                                   |
| 2,097,073                   | 6,553         | 4,970,095                  | 14,082        | 20,635              | 3.7 21,790                                                                    |
| 1,873,420                   | 5,854         | 4,970,095                  | 14,082        | 19,936              | 3.7 21,101                                                                    |
| 1,240,698                   | 3,877         | 4,970,095                  | 14,082        | 17,959              | 3.7 19,150                                                                    |
| 671,081                     | 2,097         | 4,970,095                  | 14,082        | 16,179              | 3.45 16,218                                                                   |
| -                           | -             | 4,970,095                  | 14,082        | 14,082              | 3.45 14,289                                                                   |
|                             |               | 4,306,492                  | 12,202        | 12,202              | 3.45 12,381                                                                   |
|                             |               | 3,435,710                  | 9,735         | 9,735               | 3.2 9,162                                                                     |
|                             |               | 2,788,175                  | 7,900         | 7,900               | 3.2 7,435                                                                     |
|                             |               | 2,158,362                  | 6,115         | 6,115               | 3.2 5,756                                                                     |
|                             |               | 1,517,317                  | 4,299         | 4,299               | 2.95 3,730                                                                    |
|                             |               | 1,013,171                  | 2,871         | 2,871               | 2.95 2,491                                                                    |
|                             |               | -                          | -             | -                   | 2.95 -                                                                        |
|                             |               | -                          | -             | -                   | 2.95 -                                                                        |
|                             |               |                            |               | \$ 196,487          | \$ 205,918                                                                    |

## **Board of Education Regular Meeting**

High School Library  
P.O. Box 8400  
Ravenna, NE 68869-8400

Monday, May 12, 2025 8:00 PM

|                 |         |
|-----------------|---------|
| Kelly Bock:     | Present |
| Misti Fiddelke: | Present |
| Micah Miigerl:  | Present |
| Ryan Osten:     | Present |
| Dawn Standage:  | Present |
| Mike Voelker:   | Present |

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

2. Excuse Absent Board Members

3. The Pledge of Allegiance

4. Recitation of School Mission Statement: ***Preparing Students Today to Succeed Tomorrow: Family-Community-School***

5. Recitation of Board Mission Statement: ***Providing collaborative leadership to prepare students today to succeed tomorrow.***

6. Approval of Agenda

Motion to approve the agenda passed with a motion by Ryan Osten and a second by Mike Voelker.

7. Financial Report

8. Consent Agenda

Motion to approve the consent agenda passed with a motion by Mike Voelker and a second by Micah Miigerl.

8.1. Discuss, consider, and take all necessary action to minutes

8.2. Discuss, consider, and take all necessary action to bills

8.3. Notice of Meeting Publication: The notice for this board meeting was published in the May 7th Edition of *The Ravenna News*



8.4. Discuss, consider, and take all action necessary to declaring used van as surplus for immediate sale or disposal

8.5. Discuss, consider, and take all action necessary to declaring scrap wood as surplus for immediate sale or disposal

9. Blue Jay Celebration of Success - Karrie Huryta & Speech Students

10. Artist of the Month - Naomi Hervert

11. Request to Address the Board and Correspondence

12. Information and Action Items

12.1. Discuss, consider, and take all action necessary to the annual staff appreciation meal  
Motion to approve the purchase of the annual appreciation meals for staff members and board members in an amount not to exceed \$11 per person passed with a motion by Mike Voelker and a second by Kelly Bock.

12.2. Discuss, consider, and take all action necessary to approval of purchase of retirement gifts for Pearl Sklenar & Gary Psota  
Motion to approve the purchase or retirement gifts for Pearl Sklenar & Gary Psota in an amount to note exceed that identified in board policy 2007 passed with a motion by Dawn Standage and a second by Micah Miigerl.

12.3. Discuss, consider, and take all action necessary to FBLA Travel Costs  
motion to approve passed with a motion by Mike Voelker and a second by Kelly Bock.

12.4. Discuss, consider, and take all action necessary to the school nutrition program's dairy bid for school year 2025-26  
Motion to approve the bid for dairy products from Hiland Dairy as presented passed with a motion by Micah Miigerl and a second by Dawn Standage.

12.5. Discuss, consider, and take all action necessary to classified staff compensation for the 2025-26 school year  
Motion to approve a 3% wage increase plus a \$1000 wage adjustment for Mr. Dan Cyboron and a 3% wage increase plus a \$1000 wage adjustment for Mr. Dave Huryta for the 2025-26 contract term Passed with a motion by Mike Voelker and a second by Dawn Standage.

12.6. Discuss, consider, and take all action necessary to the girls high school wrestling program  
Motion to approve setting the compensation rate at 12% for the head girls wrestling coach and at 7% for the assistant girls wrestling coach, provided the REA approves this amendment to the 2025-26 Negotiated Agreement passed with a motion by Micah Miigerl and a second by Mike Voelker.

12.7. Discuss, consider, and take all action necessary to one-act directors' compensation on the 2025-26 extra duty schedule

Motion to approve a 7% compensation rate for the head one-act director position and a 2.5% compensation rate for the assistant one-act director position and to allow for 2 assistant directors for the 2025-26 one-act season, provided the REA approves this amendment to the 2025-26 Negotiated Agreement passed with a motion by Mike Voelker and a second by Micah Miigerl.

12.8. Discuss, consider, and take all action necessary to principals' compensation for the 2025-26 contract term (Possible Executive Session)

Motion to approve a \$5,000 pay increase for Noah Maulsby and a 3% wage increase for Paul Anderson for the 2025-26 contract term passed with a motion by Dawn Standage and a second by Micah Miigerl.

12.9. Discuss, consider, and take all action necessary to the superintendent's compensation for the 2025-27 contract term

Motion to approve the updated contract for Dr. Ken Schroeder, Ravenna Superintendent of Schools, which includes a 3% salary increase for the 2025-27 contract term passed with a motion by Micah Miigerl and a second by Kelly Bock.

12.10. Discuss, consider, and take all action necessary to Board Policy 3030

Motion to approve the revised version of Board Policy 3030 as presented and to rescind all previous versions of this policy passed with a motion by Mike Voelker and a second by Kelly Bock.

### 13. Discussion Items

13.1. Discuss, consider, and take all action necessary to high school Spanish curriculum purchase from the Depreciation Fund

13.2. Discuss, consider, and take all action necessary to installation of an air conditioning system in the concession stand

13.3. Discuss, consider, and take all action necessary to breakfast and lunch meal prices for the 2024-25 school year

14. Elementary Principal's Report

15. Secondary Principal's Report

16. Superintendent's Report

17. Board Report

18. Positive Comments

The "High Five Day" with the fire department was a great experience for our elementary students. Thanks to the Ravenna Fire Department for providing this wonderful experience for our students. -Micah Miigerl

Thanks to Mr. Anderson, Mrs. Wilke, and Mrs. Wick for always being present to meet and greet our elementary students each morning. -Ryan Osten

Congratulations to our seniors on completing their academic journey at Ravenna Public Schools. We wish you the best in the future! -Ravenna Public School Board

Thanks to all the support staff, teachers, and administration for another very successful school year. -Misti Fiddelke, Board President

#### 19. Adjournment

Motion to adjourn at 9:36 PM passed with a motion by Mike Voelker and a second by Micah Miigerl.

**Ravenna Public School Board of Education**

**Working Meeting for Bond Building Project**

High School Library  
P.O. Box 8400  
Ravenna, NE 68869-8400

Tuesday, May 13, 2025 5:30 PM

Kelly Bock: Present  
Misti Fiddelke: Present  
Micah Miigerl: Present  
Ryan Osten: Present  
Dawn Standage: Present  
Mike Voelker: Present

1. Call to Order and Roll Call - Open Meeting Law
2. Excuse Absent Board Members
3. The Pledge of Allegiance
4. Recitation of School Mission Statement: ***Preparing Students Today to Succeed Tomorrow: Family-Community-School***
5. Recitation of Board Mission Statement: ***Providing collaborative leadership to prepare students today to succeed tomorrow.***

6. Approval of Agenda

Motion to approve the agenda passed with a motion by Kelly Bock and a second by Mike Voelker.

7. Consent Agenda

Motion to approve the consent agenda passed with a motion by Ryan Osten and a second by Micah Miigerl.

7.1. Discuss, consider, and take all necessary action to minutes

7.2. Notice of Meeting Publication: The notice for this board meeting was published in the May 7th Edition of *The Ravenna News*

8. Information and Action Items

-None

#### 9. Superintendent's Report

The superintendent, architect, construction manager, and electrical engineer discussed the bond building plan with the Ravenna Public Schools Board of Education. Input from the teachers who will be inhabiting the new classrooms was solicited by the architect and by the administration and incorporated into the design plans that were reviewed with the Ravenna Public Schools Board of Education.

#### 10. Board Report

#### 11. Positive Comments

#### 12. Adjournment

Motion to adjourn at 7:20 pm passed with a motion by Ryan Osten and a second by Micah Miigerl.



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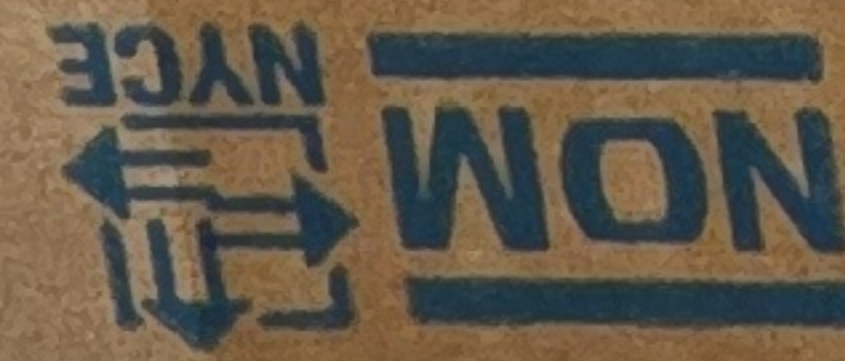
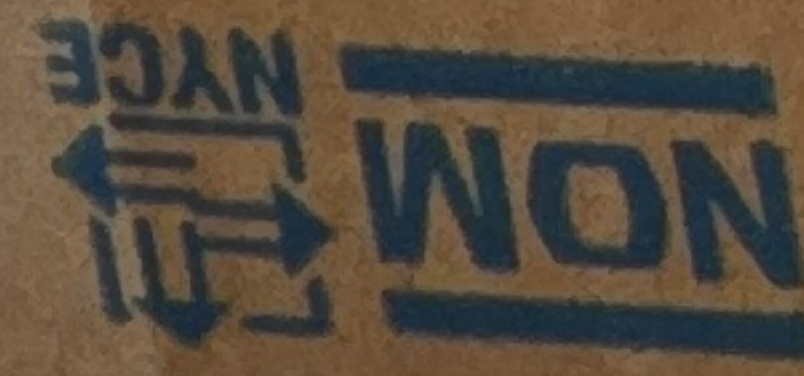












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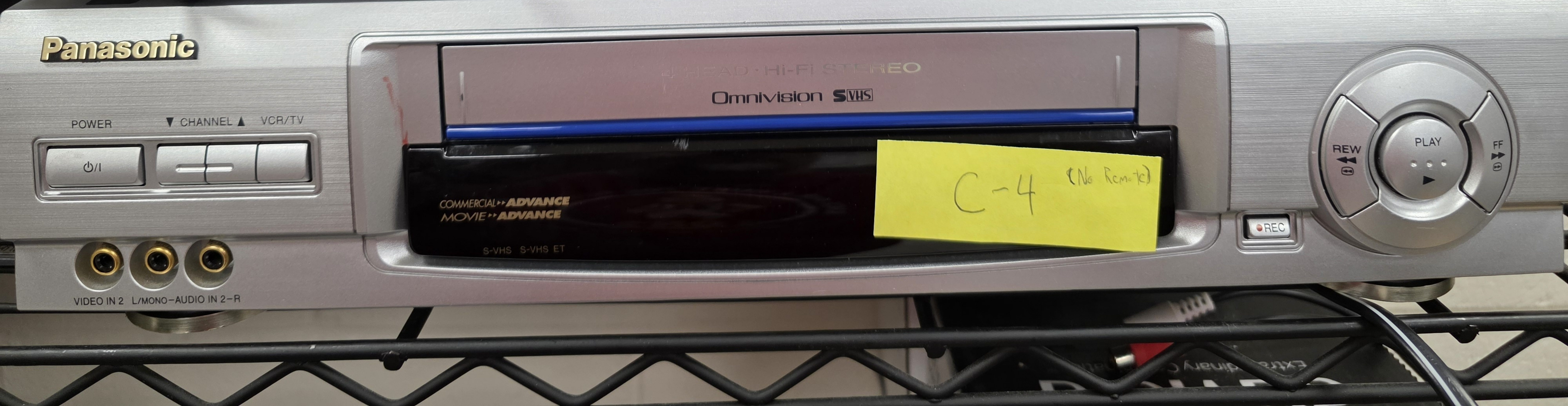
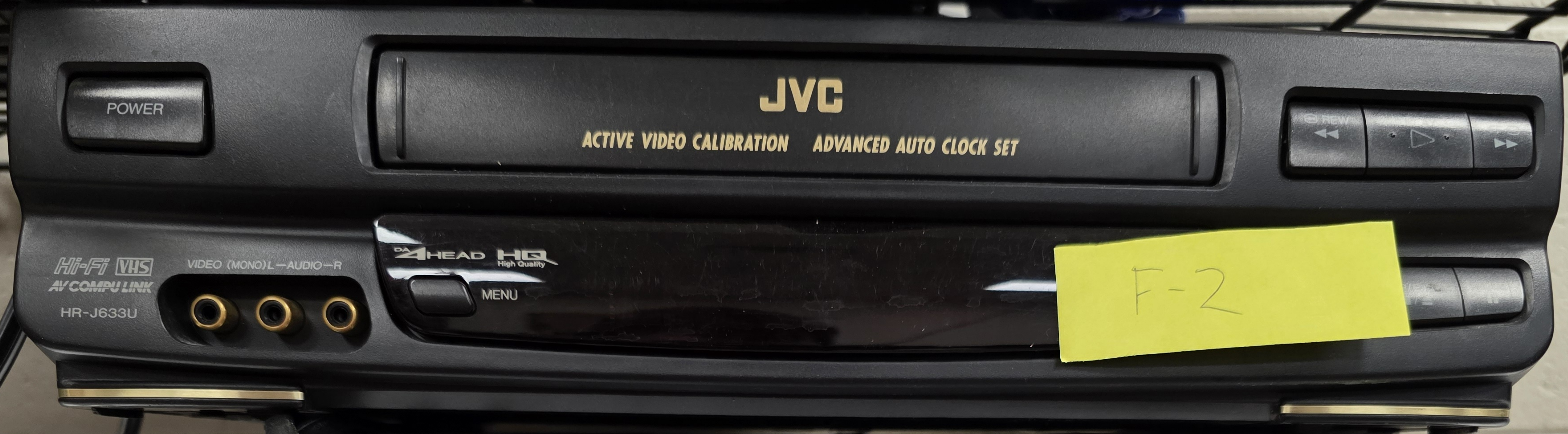
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CD/AUX

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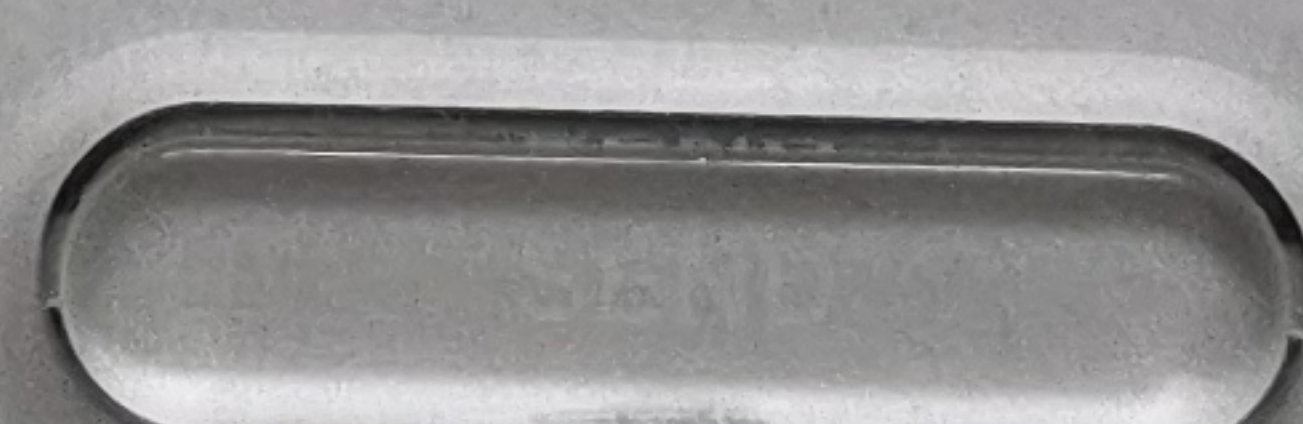
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## **5015**

### **Protection of Pupil Rights**

The Board of Education respects the rights of parents and their children, and has adopted this policy in consultation with parents to comply with the federal Protection of Pupil Rights Amendment (PPRA) and The No Child Left Behind Act (NCLB).

#### **1. Surveys**

- a. Surveys Created by a Third Party
  - i. This section applies to every survey:
    - (1) that is created by a person or entity other than a district staff member or student;
    - (2) regardless of whether the student answering the questions can be identified; and
    - (3) regardless of the subject matter of the questions
  - ii. Parents have the right to inspect any survey created by a third party before that survey is distributed to their student.
- b. Surveys Requesting Particular Sensitive Information
  - i. Sensitive information shall include:
    - (1) Political affiliations or beliefs of the student or the student's parent(s);
    - (2) Mental or psychological problems of the student or the student's family;
    - (3) Sexual behavior or attitudes;
    - (4) Illegal, anti-social, self-incriminating, or demeaning behavior;
    - (5) Critical appraisals of other individuals with whom respondents have close family relationships;
    - (6) Legally recognized privileged or analogous relationships, such as those of lawyers; physicians, and ministers;
    - (7) Religious practices, affiliations, or beliefs of the student or student's parent(s); or
    - (8) Income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program), without prior written consent of the parent or eligible student.
  - ii. No student shall be required to submit to a survey, analysis, or evaluation that requests sensitive information.
  - iii. If a survey requesting sensitive information is funded, in whole or in part, by a program administered by the U.S.



Department of Education, the school district must obtain the written consent of a student's parent(s) before the student participates in the survey.

- iv. School officials and staff members shall not request, nor disclose, the identity of any student who completes any survey (created by any person or entity, including the district) containing any sensitive information.
- v. Parents have the right to inspect any survey which requests sensitive information before that survey is distributed to their student.
- c. Survey Inspection Requests
  - i. School officials shall inform parents of their right to inspect surveys requesting sensitive information before the surveys are distributed to any student.
  - ii. All survey inspection requests must be in writing to the building principal and delivered to the building principal prior to the date on which the survey is scheduled to be administered to the students.
  - iii. The principal shall respond to survey inspection requests without delay.

## **2. Invasive Physical Examinations**

- a. The term "invasive physical examination" means:
  - i. any medical examination that involves the exposure of private body parts; or
  - ii. any act during such examination that includes incision, insertion, or injection into the body; and
  - iii. does not include a hearing, vision, or scoliosis screening.
- b. Parents may refuse to allow their student to participate in any non-emergency, invasive physical examination or screening that is:
  - i. required as a condition of attendance;
  - ii. administered by the school and scheduled by the school in advance; and
  - iii. not necessary to protect the immediate health and safety of the student, or of other students.
- c. This policy does not apply to any physical examination or screening that:
  - i. is permitted or required by an applicable state law, including physical examinations or screenings that are permitted without parental notification;



- ii. is administered to a student in accordance with the Individuals with Disabilities Education Act (20 U.S.C. §1400 *et seq.*)
- iii. is otherwise authorized by Board policy.

### **3. Collection of Personal Information from Students for Marketing**

- a. The term “personal information” means individually identifiable information including:
  - i. student’s and parent(s)’ first and last name;
  - ii. home or other physical address;
  - iii. telephone number; and/or
  - iv. social security number.
- b. No school official or staff member shall administer or distribute to students a survey or other instrument for the purpose of collecting personal information for marketing or for selling that information.
- c. This policy does not apply to the collection, disclosure or use of personal information for the exclusive purpose of providing educational services to students, such as the following:
  - i. post-secondary education recruitment;
  - ii. military recruitment;
  - iii. tests and assessments to provide cognitive, evaluative, diagnostic or achievement information about students; and/or
  - iv. student recognition programs.

### **4. Inspection of Instructional Material**

- a. Definition
  - i. The term “instructional materials” means instructional content that is provided to a student regardless of its format, printed or representational materials, audio-visual materials, and materials in electronic or digital formats (such as materials accessible through the Internet).
  - ii. The term does not include academic tests or academic assessments.
- b. Parents may inspect, upon their request, any instructional material used as part of their child’s education curriculum.
- c. Curriculum inspection requests must be made to the building principal in writing.
- d. Building principals shall respond to inspection requests within a reasonable amount of time.

### **5. Notification of Rights and Procedures**



- a. The superintendent shall notify parents of:
  - i. this policy and its availability upon request from the office of the district;
  - ii. how to opt their child out of participation in activities as provided for in this policy;
  - iii. the approximate dates during the school year when a survey requesting personal information is scheduled or expected to be scheduled; and
  - iv. how to request access to any survey or other material described in this policy.
- b. This notification shall be given to parents as least annually, at the beginning of the school year and within a reasonable period after any substantive change in this policy.

Adopted on: October 10, 2016

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **5015**

### **Protection of Pupil Rights**

The Board of Education respects the rights of parents and their children, and has adopted this policy in consultation with parents to comply with the federal Protection of Pupil Rights Amendment (PPRA).

#### **1. Surveys**

- a. Surveys Created by a Third Party
  - i. This section applies to every survey:
    - (1) that is created by a person or entity other than a district staff member or student;
    - (2) regardless of whether the student answering the questions can be identified; and
    - (3) regardless of the subject matter of the questions
  - ii. Parents have the right to inspect any survey created by a third party before that survey is distributed to their student.
- b. Surveys Requesting Particular Sensitive Information
  - i. Sensitive information shall include:
    - (1) Political affiliations or beliefs of the student or the student's parent(s);
    - (2) Mental or psychological problems of the student or the student's family;
    - (3) Sexual behavior or attitudes;
    - (4) Illegal, anti-social, self-incriminating, or demeaning behavior;
    - (5) Critical appraisals of other individuals with whom respondents have close family relationships;
    - (6) Legally recognized privileged or analogous relationships, such as those of lawyers; physicians, and ministers;
    - (7) Religious practices, affiliations, or beliefs of the student or student's parent(s); or
    - (8) Income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program), without prior written consent of the parent or eligible student.
  - ii. No student shall be required to submit to a survey, analysis, or evaluation that requests sensitive information.
  - iii. If a survey requesting sensitive information is funded, in whole or in part, by a program administered by the U.S. Department of Education, the school district must obtain the



- written consent of a student's parent(s) before the student participates in the survey.
- iv. School officials and staff members shall not request, nor disclose, the identity of any student who completes any survey (created by any person or entity, including the district) containing any sensitive information.
  - v. Parents have the right to inspect any survey which requests sensitive information before that survey is distributed to their student.
- c. Survey Inspection Requests
- i. School officials shall inform parents of their right to inspect surveys requesting sensitive information before the surveys are distributed to any student.
  - ii. All survey inspection requests must be in writing to the building principal and delivered to the building principal prior to the date on which the survey is scheduled to be administered to the students.
  - iii. The principal shall respond to survey inspection requests without delay.
- d. The district will also comply with any survey requirements found in the district's policy on Parent Involvement in Education Practices.

## **2. Invasive Physical Examinations**

- a. The term "invasive physical examination" means:
- i. any medical examination that involves the exposure of private body parts; or
  - ii. any act during such examination that includes incision, insertion, or injection into the body; and
  - iii. does not include a hearing, vision, or scoliosis screening.
- b. Parents may refuse to allow their student to participate in any non-emergency, invasive physical examination or screening that is:
- i. required as a condition of attendance;
  - ii. administered by the school and scheduled by the school in advance; and
  - iii. not necessary to protect the immediate health and safety of the student, or of other students.
- c. This policy does not apply to any physical examination or screening that:
- i. is permitted or required by an applicable state law, including physical examinations or screenings that are permitted without parental notification;



- ii. is administered to a student in accordance with the Individuals with Disabilities Education Act (20 U.S.C. §1400 *et seq.*)
- iii. is otherwise authorized by Board policy.

### **3. Collection of Personal Information from Students for Marketing**

- a. The term “personal information” means individually identifiable information including:
  - i. student’s and parent(s)’ first and last name;
  - ii. home or other physical address;
  - iii. telephone number; and/or
  - iv. social security number.
- b. No school official or staff member shall administer or distribute to students a survey or other instrument for the purpose of collecting personal information for marketing or for selling that information.
- c. This policy does not apply to the collection, disclosure or use of personal information for the exclusive purpose of providing educational services to students, such as the following:
  - i. post-secondary education recruitment;
  - ii. military recruitment;
  - iii. tests and assessments to provide cognitive, evaluative, diagnostic or achievement information about students; and/or
  - iv. student recognition programs.

### **4. Inspection of Instructional Material**

- a. Definition
  - i. The term “instructional materials” means instructional content that is provided to a student regardless of its format, printed or representational materials, audio-visual materials, and materials in electronic or digital formats (such as materials accessible through the Internet).
  - ii. The term does not include academic tests or academic assessments.
- b. Parents may inspect, upon their request, any instructional material used as part of their child’s education curriculum.
- c. Curriculum inspection requests must be made to the building principal in writing.
- d. Building principals shall respond to inspection requests within a reasonable amount of time.

### **5. Notification of Rights and Procedures**



- a. The superintendent shall notify parents of:
  - i. this policy and its availability upon request from the office of the district;
  - ii. how to opt their child out of participation in activities as provided for in this policy;
  - iii. the approximate dates during the school year when a survey requesting personal information is scheduled or expected to be scheduled; and
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- b. This notification shall be given to parents as least annually, at the beginning of the school year and within a reasonable period after any substantive change in this policy.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



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    - (3) Sexual behavior or attitudes;
    - (4) Illegal, anti-social, self-incriminating, or demeaning behavior;
    - (5) Critical appraisals of other individuals with whom respondents have close family relationships;
    - (6) Legally recognized privileged or analogous relationships, such as those of lawyers; physicians, and ministers;
    - (7) Religious practices, affiliations, or beliefs of the student or student's parent(s); or
    - (8) Income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program), without prior written consent of the parent or eligible student.
  - ii. No student shall be required to submit to a survey, analysis, or evaluation that requests sensitive information.
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written consent of a student's parent(s) before the student participates in the survey.

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  - i. School officials shall inform parents of their right to inspect surveys requesting sensitive information before the surveys are distributed to any student.
  - ii. All survey inspection requests must be in writing to the building principal and delivered to the building principal prior to the date on which the survey is scheduled to be administered to the students.
  - iii. The principal shall respond to survey inspection requests without delay.
- d. The district will also comply with any survey requirements found in Policy 5108—the district's policy on Parent Involvement in Education Practices.

## **2. Invasive Physical Examinations**

- a. The term "invasive physical examination" means:
  - i. any medical examination that involves the exposure of private body parts; or
  - ii. any act during such examination that includes incision, insertion, or injection into the body; and
  - iii. does not include a hearing, vision, or scoliosis screening.
- b. Parents may refuse to allow their student to participate in any non-emergency, invasive physical examination or screening that is:
  - i. required as a condition of attendance;
  - ii. administered by the school and scheduled by the school in advance; and
  - iii. not necessary to protect the immediate health and safety of the student, or of other students.
- c. This policy does not apply to any physical examination or screening that:



- i. is permitted or required by an applicable state law, including physical examinations or screenings that are permitted without parental notification;
- ii. is administered to a student in accordance with the Individuals with Disabilities Education Act (20 U.S.C. §1400 *et seq.*)
- iii. is otherwise authorized by Board policy.

### **3. Collection of Personal Information from Students for Marketing**

- a. The term “personal information” means individually identifiable information including:
  - i. student’s and parent(s)’ first and last name;
  - ii. home or other physical address;
  - iii. telephone number; and/or
  - iv. social security number.
- b. No school official or staff member shall administer or distribute to students a survey or other instrument for the purpose of collecting personal information for marketing or for selling that information.
- c. This policy does not apply to the collection, disclosure or use of personal information for the exclusive purpose of providing educational services to students, such as the following:
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  - ii. military recruitment;
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### **4. Inspection of Instructional Material**

- a. Definition
  - i. The term “instructional materials” means instructional content that is provided to a student regardless of its format, printed or representational materials, audio-visual materials, and materials in electronic or digital formats (such as materials accessible through the Internet).
  - ii. The term does not include academic tests or academic assessments.
- b. Parents may inspect, upon their request, any instructional material used as part of their child’s education curriculum.
- c. Curriculum inspection requests must be made to the building principal in writing.



- d. Building principals shall respond to inspection requests within a reasonable amount of time.

**5. Notification of Rights and Procedures**

- a. The superintendent shall notify parents of:
  - i. this policy and its availability upon request from the office of the district;
  - ii. how to opt their child out of participation in activities as provided for in this policy;
  - iii. the approximate dates during the school year when a survey requesting personal information is scheduled or expected to be scheduled; and
  - iv. how to request access to any survey or other material described in this policy.
- b. This notification shall be given to parents as least annually, at the beginning of the school year and within a reasonable period after any substantive change in this policy.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **5018**

### **Parent and Guardian Involvement In Education Practices**

The school district recognizes the importance of parental and guardian involvement in the education of their children. The school district will take the following steps to ensure that the rights of parents and guardians to participate in the education of their children are preserved.

1. Parents/Guardians will be provided access, as described in district procedures, to district-approved textbooks and other curricular materials and tests used in the district upon request.
  - a. A parental request to review specific approved textbooks and other district- or building-approved curricular materials (written, visual, and audio) should be made to the principal of the building where the textbooks and curriculum materials are used.
  - b. Parents may check out textbooks and may review curricular materials such as video and audio recordings within a time frame determined by the building principal to prevent disruption of the instructional process.
  - c. A parental request to review specific standardized and criterion-referenced tests used in the district should be made in writing to the building principal. Copies of the most recent tests used in the district will be available for parent review. Parents wishing to review statewide assessments will be provided with sample questions and a copy of a practice test, but will not be provided with copies of the actual assessment due to testing security. In the case of other secure tests such as the ACT, parents must contact the publisher to obtain copies of the test.
2. Parents/Guardians will be permitted, within district procedures, to attend and observe courses, assemblies, counseling sessions, and other instructional activities.
  - a. Parents/guardians are invited to make appointments with the building principal to visit classes, assemblies and other instructional activities. The principal shall give permission after determining that parental/guardian observation would not disrupt the activity. Observations that last more than 60 minutes or occur on consecutive days are typically disruptive and will not be permitted absent unusual circumstances, in the sole discretion of the building principal.



- b. Parents/guardians may contact the building principal to request permission to attend counseling sessions in which their child is involved.
- 3. Parents/guardians will be permitted, within district procedures, to ask that their children be excused from school experiences that parents find objectionable.
  - a. Building principals may excuse a student from any single school experience at the parent's written request.
  - b. When appropriate, alternative experiences will be provided for the student by the school.
- 4. Parents/guardians will be informed through the student handbook and district policies of the manner that the district will provide access to records of students.
- 5. Parents/guardians will be informed of the standardized and criterion-referenced district testing program. Parents may request additional information from the building principal.
- 6. Parents/guardians will be informed of the circumstances under which they may opt-out of state and federal assessments.
  - a. In accordance with federal law, at the beginning of the school year, the District shall provide notice of the right to request a copy of this policy to parents/guardians of students attending schools receiving Title I funds. The District will provide a copy of this policy to a requesting parent in a timely manner.
  - b. State Assessments

State and federal law simultaneously require students to take state assessments, with few exceptions, but also permit parents or guardians to request to opt their students out of these assessments. Approval of opt out requests is contrary to the mandatory testing laws, so the District cannot "approve" the request. Parents who do not present their child for testing will result in the child receiving the lowest score possible on the assessment.



c. National Assessment of Educational Progress

As a condition of receiving federal funds, the District participates in the National Assessment of Educational Progress (NAEP). To help ensure that the District has a representative sample of students taking the NAEP, which will allow the District to assess the quality and effectiveness of its programming on a national level, the District strongly encourages all eligible students to participate. However, student participation in NAEP is voluntary.

The District shall provide parents/guardians of eligible students with reasonable notice prior to the exam being administered. Parents/guardians wishing to opt their students out of the NAEP assessment must notify the district in writing at least three days prior to the exam date to ensure that the District can coordinate supervision and alternative activities for students who have opted out.

7. Parents/guardians will be notified of their right to remove their children from surveys prior to district participation in surveys.
  - a. The principal must approve all surveys intended to gather information from students before they are administered to students.
  - b. Students' participation in surveys is voluntary. Parents/guardians may restrict their child from participating in any survey.

Adopted on: August 4, 2017  
Revised on: October 12, 2020  
Reviewed on: July 8, 2024



## **5018**

### **Parent Involvement in Education Practices**

For purposes of this policy, “parent” includes a parent, guardian, or educational decisionmaker (a person designated or ordered by a court to make educational decisions on behalf of a student).

The school district recognizes the importance of parental involvement in the education of their children. To the extent practicable, the school district will make a reasonable effort to make any learning materials, including original materials, available for inspection by a parent upon request.

The school district will take the following steps to ensure that the rights of parents to participate in the education of their children are preserved.

1. Parents will be provided access to textbooks, tests, activities information; digital materials; websites or applications used for learning; training materials for teachers, administrators, and staff; procedures for the review and approval of training materials, learning materials, and activities; and other curriculum materials (“curricular materials”) as follows:
  - a. A parental request to review specific curricular materials (written, visual, or audio) should be made to the principal of the building where the curricular materials are used.
  - b. The building principal will assess the request and determine the allowable volume and time frame of the review to prevent disruption to the efficient operations of the district.
  - c. The purpose of this provision is to allow reasonable access to the extent practicable. Individuals who make requests (a) for the purpose of adding staff burden; (b) at an unreasonable frequency or volume; or (c) for purposes inconsistent with the efficient operations of the district may be denied access to materials.
  - d. A parental request to review specific standardized and criterion-referenced tests used in the district should be made in writing to the building principal. Copies of the most recent tests used in the district will be available for parent review. Parents wishing to review statewide assessments will be provided with sample questions and a copy of a practice test, but will not be provided with copies of the actual assessment due to testing security. In the case of other secure tests such as the ACT, parents must contact the publisher to obtain copies of the test.



2. Parents will be permitted, within district procedures, to attend and observe courses, assemblies, counseling sessions, and other instructional activities.
  - a. Parents are invited to make appointments with the building principal to visit classes, assemblies, and other instructional activities. The principal shall give permission after determining that parental observation would not disrupt the activity. Observations that last more than 60 minutes or occur on consecutive days are typically disruptive and will not be permitted absent unusual circumstances, in the sole discretion of the building principal.
  - b. Parents may contact the building principal to request permission to attend counseling sessions in which their child is involved.
3. Parents may request that their children be excused from testing (except as provided below), classroom instruction, learning materials, activities, guest speaker events, and other school experiences ("school events") that parents find objectionable.
  - a. Parents must submit this request in writing to the building principal for consideration.
  - b. Building principals may excuse a student from any school events at the parent's written request if, in the principal's professional judgment, excusal from the activity would not result in diminution of the student's educational experience.
  - c. When the building principal determines it appropriate, alternative experiences may be provided for the student by the school.
4. Parents will be informed through the student handbook and district policies of the manner that the district will provide access to records of students.
5. Parents will be informed of the standardized and criterion-referenced district testing program. Parents may request additional information from the building principal.



6. Parents will be informed of the circumstances under which they may opt-out of state and federal assessments.

a. In accordance with federal law, at the beginning of the school year, the District shall provide notice of the right to request a copy of this policy to parents of students attending schools receiving Title I funds. The District will provide a copy of this policy to a requesting parent in a timely manner.

b. State Assessments

State and federal law simultaneously require students to take state assessments, with few exceptions, but also permit parents to request to opt their students out of these assessments. Approval of opt out requests is contrary to the mandatory testing laws, so the District cannot “approve” the request. Parents who do not present their child for testing will result in the child receiving the lowest score possible on the assessment.

c. National Assessment of Educational Progress

As a condition of receiving federal funds, the District participates in the National Assessment of Educational Progress (NAEP). To help ensure that the District has a representative sample of students taking the NAEP, which will allow the District to assess the quality and effectiveness of its programming on a national level, the District strongly encourages all eligible students to participate. However, student participation in NAEP is voluntary.

The District shall provide parents of eligible students with reasonable notice prior to the exam being administered. Parents wishing to opt their students out of the NAEP assessment must notify the district in writing at least **three** days prior to the exam date to ensure that the District can coordinate supervision and alternative activities for students who have opted out.

7. Parents will be notified of their right to remove their children from surveys prior to district participation in surveys.

a. The principal must approve all surveys intended to gather information from students before they are administered to students.



- b. Students' participation in surveys is voluntary. Parents may restrict their child from participating in any survey.
  - c. If the school administers (1) a survey requesting that students provide sexual information, mental health information, medical information, information on health-risk behaviors, religious information, information of political affiliation, or any other information that the school board deems to be sensitive in nature or (2) a non-anonymous survey requesting students provide information relating to drug, vape, alcohol, or tobacco use, the school district shall, at least fifteen days prior to the administration of the survey, notify parents, guardians, and educational decisionmakers of students that are to receive such survey. The notice will be made through the school's electronic notification system or by physical mail to the address on file for the student. The notice will describe the nature and types of questions included in the survey, the purposes and age-appropriateness of the survey, how information collected by the survey will be used, who will have access to such information, the steps that will be taken to protect student privacy, and whether and how any findings or results of such survey will be disclosed.
  - d. Parents have the right to: (1) request that a copy of the survey be sent through the school's electronic notification system or physical mail to the address on file for the student, (2) review the survey in person at the school, and (3) exempt their child from participating in the survey.
  - e. Unless required by federal or state law or regulation, school personnel administering any survey shall not disclose personally identifiable information of a child.
  - f. No survey requesting sexual information of a student shall be administered to any student in kindergarten through grade six.
  - g. The district will also comply with any survey requirements found in the district's policy on Protection of Pupil Rights.
8. The district will make this policy accessible by a prominently displayed link on its public website. Any amended policy will be made accessible within a reasonable time of its amendment.



Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_



## Parent ~~and Guardian~~ Involvement ~~In~~ In Education Practices

For purposes of this policy, "parent" includes a parent, guardian, or educational decisionmaker (a person designated or ordered by a court to make educational decisions on behalf of a student).

The school district recognizes the importance of parental ~~and guardian~~ involvement in the education of their children. To the extent practicable, the school district will make a reasonable effort to make any learning materials, including original materials, available for inspection by a parent upon request.

The school district will take the following steps to ensure that the rights of parents ~~and guardians~~ to participate in the education of their children are preserved.

1. ~~Parents/Guardians~~ will be provided access, ~~as described in district procedures,~~ to district-approved textbooks, tests, activities information; digital materials; websites or applications used for learning; training materials for teachers, administrators, and staff; procedures for the review and approval of training materials, learning materials, and activities; and other curriculum materials ("curricular materials") ~~textbooks and other curricular materials and tests used in the district upon request~~ as follows:-
  - a. A parental request to review specific ~~approved textbooks and other district- or building-approved~~ curricular materials (written, visual, ~~or~~ audio) should be made to the principal of the building where the ~~textbooks and curriculum~~ curricular materials are used.
  - ~~b.~~ Parents may check out textbooks and may review curricular materials such as video and audio recordings within a time frame determined by the ~~The~~ building principal will assess the request and determine the allowable volume and time frame of the review to prevent disruption of the instructional process ~~to the efficient operations of the district.~~
  - ~~b-c.~~ The purpose of this provision is to allow reasonable access to the extent practicable. Individuals who make requests (a) for the purpose of adding staff burden; (b) at an unreasonable frequency or volume; or (c) for purposes inconsistent with the efficient operations of the district may be denied access to materials.
  - ~~c-d.~~ A parental request to review specific standardized and criterion-referenced tests used in the district should be made in writing to



the building principal. Copies of the most recent tests used in the district will be available for parent review. Parents wishing to review statewide assessments will be provided with sample questions and a copy of a practice test, but will not be provided with copies of the actual assessment due to testing security. In the case of other secure tests such as the ACT, parents must contact the publisher to obtain copies of the test.

2. Parents/~~Guardians~~ will be permitted, within district procedures, to attend and observe courses, assemblies, counseling sessions, and other instructional activities.
  - a. Parents/~~guardians~~ are invited to make appointments with the building principal to visit classes, assemblies, and other instructional activities. The principal shall give permission after determining that parental/~~guardian~~ observation would not disrupt the activity. Observations that last more than 60 minutes or occur on consecutive days are typically disruptive and will not be permitted absent unusual circumstances, in the sole discretion of the building principal.
  - b. Parents/~~guardians~~ may contact the building principal to request permission to attend counseling sessions in which their child is involved.
3. ~~Parents/~~guardians~~ will be permitted, within district procedures, to ask~~may request that their children be excused from ~~testing (except as provided below), classroom instruction, learning materials, activities, guest speaker events, and other~~ school experiences ~~("school events")~~ that parents find objectionable.
  - a. ~~Parents must submit this request in writing to the building principal for consideration.~~
  - a.b. Building principals may excuse a student from any ~~single~~ school ~~event~~~~experience~~ at the parent's written request ~~if, in the principal's professional judgment, excusal from the activity would not result in diminution of the student's educational experience.~~
  - b.c. When ~~the building principal determines it appropriate~~~~appropriate~~, alternative experiences ~~will~~~~may~~ be provided for the student by the school.



4. Parents/~~guardians~~ will be informed through the student handbook and district policies of the manner that the district will provide access to records of students.
5. Parents/~~guardians~~ will be informed of the standardized and criterion-referenced district testing program. Parents may request additional information from the building principal.
6. Parents/~~guardians~~ will be informed of the circumstances under which they may opt-out of state and federal assessments.

- a. In accordance with federal law, at the beginning of the school year, the District shall provide notice of the right to request a copy of this policy to parents/~~guardians~~ of students attending schools receiving Title I funds. The District will provide a copy of this policy to a requesting parent in a timely manner.

- b. State Assessments

State and federal law simultaneously require students to take state assessments, with few exceptions, but also permit parents ~~or guardians~~ to request to opt their students out of these assessments. Approval of opt out requests is contrary to the mandatory testing laws, so the District cannot “approve” the request. Parents who do not present their child for testing will result in the child receiving the lowest score possible on the assessment.

- c. National Assessment of Educational Progress

As a condition of receiving federal funds, the District participates in the National Assessment of Educational Progress (NAEP). To help ensure that the District has a representative sample of students taking the NAEP, which will allow the District to assess the quality and effectiveness of its programming on a national level, the District strongly encourages all eligible students to participate. However, student participation in NAEP is voluntary.

The District shall provide parents/~~guardians~~ of eligible students with reasonable notice prior to the exam being administered. Parents/~~guardians~~ wishing to opt their students out of the NAEP



assessment must notify the district in writing at least **three** days prior to the exam date to ensure that the District can coordinate supervision and alternative activities for students who have opted out.

7. Parents/~~guardians~~ will be notified of their right to remove their children from surveys prior to district participation in surveys.
  - a. The principal must approve all surveys intended to gather information from students before they are administered to students.
  - b. Students' participation in surveys is voluntary. Parents/~~guardians~~ may restrict their child from participating in any survey.
  - c. If the school administers (1) a survey requesting that students provide sexual information, mental health information, medical information, information on health-risk behaviors, religious information, information of political affiliation, or any other information that the school board deems to be sensitive in nature or (2) a non-anonymous survey requesting students provide information relating to drug, vape, alcohol, or tobacco use, the school district shall, at least fifteen days prior to the administration of the survey, notify parents, guardians, and educational decisionmakers of students that are to receive such survey. The notice will be made through the school's electronic notification system or by physical mail to the address on file for the student. The notice will describe the nature and types of questions included in the survey, the purposes and age-appropriateness of the survey, how information collected by the survey will be used, who will have access to such information, the steps that will be taken to protect student privacy, and whether and how any findings or results of such survey will be disclosed.
  - d. Parents have the right to: (1) request that a copy of the survey be sent through the school's electronic notification system or physical mail to the address on file for the student, (2) review the survey in person at the school, and (3) exempt their child from participating in the survey.
  - e. Unless required by federal or state law or regulation, school personnel administering any survey shall not disclose personally identifiable information of a child.



f. No survey requesting sexual information of a student shall be administered to any student in kindergarten through grade six.

g. The district will also comply with any survey requirements found in the district's policy on Protection of Pupil Rights.

b.8. The district will make this policy accessible by a prominently displayed link on its public website. Any amended policy will be made accessible within a reasonable time of its amendment.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



**6025**  
**Student Cell Phone and Other Electronic Devices**

Students are prohibited from using cellular phones or other electronic devices while at school, except as provided in this policy or as deemed appropriate by a student's education team.

Students may use cell phones or other electronic devices on school sidewalks and in the common areas of the school before and after school, during passing periods, and during lunch so long as they do not create a distraction or a disruption and comply with all other policies and handbook provisions.

By bringing their cell phones and other electronic communication devices to school, students consent to the search of said devices by school staff when the staff determines that such a search is reasonable or necessary.

Students may not have cell phones or electronic devices while they are in locker rooms, classrooms, or restrooms. During school hours student cell phones or electronic devices must remain in lockers, backpacks, or be locked in a personal vehicle. Students may use cell phones or other technology in classrooms only with the express permission of the classroom teacher.

Students are strictly prohibited from sending, sharing, viewing, or possessing pictures, text messages, emails or other material of a sexual nature in electronic or any other form on a computer, cell phone, or other electronic device while at school. Students who possess prohibited material on their cell phone or other electronic device while at school shall be subject to disciplinary consequences as articulated by the student handbook.

Students may not use cell phones or electronic communication devices while riding in school vehicles, including listening to music, unless they have permission to do so from the driver or other adult responsible for their supervision.

Students shall be personally and solely responsible for the security of their cell phones and pagers. The district is not responsible for theft, loss or damage of a cell phone or any calls made on a cell phone.

Students who violate this policy or other school rules will have their cell phones or electronic devices confiscated immediately. The administration will return confiscated devices to the parent or guardian of the offending student, after discussing the rule violation with the student and parent or guardian.



Students who violate this policy may, at the discretion of the school's administration, be subject to additional discipline, up to and including suspension or expulsion.

Adopted on: July 8, 2024

Revised on: \_\_\_\_\_

Reviewed on: July 8, 2024



**6025**  
**Student Cell Phone and Other Electronic Devices**

**[THIS POLICY CONTAINS SEVERAL OPTIONS. THERE ARE MORE PERMISSIVE OPTIONS AND MORE RESTRICTIVE OPTIONS. YOU SHOULD SELECT AND MAKE ANY NECESSARY CHANGES TO ONLY ONE OPTION AND DELETE THE REST]**

**(USE AT SCHOOL OPTION)**

Students may use cell phones or other electronic devices while at school, so long as they do so safely, responsibly and respectfully and comply with all other school rules while using these devices.

By bringing their cell phones and other electronic communication devices to school, students consent to the search of said devices by school staff when permitted by law.

Students may not have cell phones or electronic devices on while they are in locker rooms, restrooms, or any other area in which others may have a reasonable expectation of privacy.

The taking, disseminating, transferring, or sharing of obscene, pornographic, lewd, or otherwise illegal images or photographs, whether by electronic data transfer or otherwise (including things like texting, sexting, emailing, etc.) may constitute a crime under state and/or federal law. Any person engaged in these activities while on school grounds, in a school vehicle or at a school activity will be subject to the disciplinary procedures of the student code of conduct.

While on school property, at a school activity, or in a school vehicle, students may not use their cell phones or electronic devices to bully, harass, or intimidate any other person as governed by the student code of conduct.

Students shall be personally and solely responsible for the security of their electronic devices. The district is not responsible for theft, loss or damage of any electronic device, including any calls or downloads.

Students who violate this policy may have their cell phones or electronic devices confiscated immediately. The administration will return confiscated devices to the parent or guardian of the offending student, after meeting with the parent or guardian to discuss the rule violation. Students who violate this policy may, at the discretion of the school's administration, be subject to additional discipline, up to and including suspension or expulsion.



**(ONLY BEFORE/AFTER SCHOOL AND DURING PASSING AND LUNCH OPTION)**

Students are prohibited from using cellular phones or other electronic devices while at school, except as provided in this policy or as deemed appropriate by a student's education team.

Students may use cell phones or other electronic devices on school sidewalks and in the common areas of the school before and after school, during passing periods, and during lunch so long as they do not create a distraction or a disruption and comply with all other policies and handbook provisions.

By bringing their cell phones and other electronic communication devices to school, students consent to the search of said devices by school staff when the staff determines that such a search is reasonable or necessary.

Students may not have cell phones or electronic devices while they are in locker rooms, classrooms, or restrooms. During school hours student cell phones or electronic devices must remain in lockers, backpacks, or be locked in a personal vehicle. Students may use cell phones or other technology in classrooms only with the express permission of the classroom teacher.

Students are strictly prohibited from sending, sharing, viewing, or possessing pictures, text messages, emails or other material of a sexual nature in electronic or any other form on a computer, cell phone, or other electronic device while at school. Students who possess prohibited material on their cell phone or other electronic device while at school shall be subject to disciplinary consequences as articulated by the student handbook.

Students may not use cell phones or electronic communication devices while riding in school vehicles, including listening to music, unless they have permission to do so from the driver or other adult responsible for their supervision.

Students shall be personally and solely responsible for the security of their cell phones and pagers. The district is not responsible for theft, loss or damage of a cell phone or any calls made on a cell phone.

Students who violate this policy or other school rules will have their cell phones or electronic devices confiscated immediately. The administration will return confiscated devices to the parent or guardian of the offending student, after discussing the rule violation with the student and parent or guardian. Students who violate this policy may, at the discretion of the school's



administration, be subject to additional discipline, up to and including suspension or expulsion.

### **(YONDR BAG OR OTHER STORAGE SYSTEM OPTION)**

Students may use cellular phones or other electronic devices while at school, so long as they do so safely, responsibly and respectfully and comply with all other school rules while using these devices.

By bringing their cell phones and other electronic communication devices to school, students consent to the search of said devices by school staff when permitted by law.

Students may not have cell phones or electronic devices on while they are in locker rooms, restrooms, or any other area in which others may have a reasonable expectation of privacy.

Students may not use cellular phones in any classroom unless deemed appropriate by a student's education team. [INSERT YOUR STORAGE SYSTEM HERE; FOR EXAMPLE: The District will provide each student with a Yondr bag, and students must lock their cellular phone in the Yondr bag upon entering a classroom. The student may unlock the bag upon exiting the classroom at the end of the class period.]

The taking, disseminating, transferring, or sharing of obscene, pornographic, lewd, or otherwise illegal images or photographs, whether by electronic data transfer or otherwise (including things like texting, sexting, e-mailing, etc.) may constitute a crime under state and/or federal law. Any person engaged in these activities while on school grounds, in a school vehicle or at a school activity will be subject to the disciplinary procedures of the student code of conduct.

While on school property, at a school activity, or in a school vehicle, students may not use their cell phones or electronic devices to bully, harass, or intimidate any other person as governed by the student code of conduct.

Students shall be personally and solely responsible for the security of their electronic devices. The district is not responsible for theft, loss or damage of any electronic device, including or any calls or downloads.

Students who violate this policy may have their cell phones or electronic devices confiscated immediately. The administration will return confiscated devices to the parent or guardian of the offending student, after meeting with the parent or guardian to discuss the rule violation. Students who violate this



policy may, at the discretion of the school's administration, be subject to additional discipline, up to and including suspension or expulsion.

**(COMPLETE BAN OPTION)**

Students may NOT use cellular phones or other electronic devices while at school during school hours.

Any student who is found to be in possession of any cellular phone, or other electronic device (AirPods, personally-owned tablet, gaming device, etc.) during school hours is in violation of this policy and the student code of conduct.

Staff who discover students in possession of a cellular phone or electronic device while at school during the school day will immediately confiscate the device and turn it into the administration.

In addition to the disciplinary consequences imposed, a parent or legal guardian of the offending student must pick up the confiscated devices from the office in person. The administration will return the device to the parent or guardian, after meeting with the parent or guardian to discuss the rule violation.

Students who repeatedly violate this policy may, at the discretion of the school's administration, be subject to additional discipline, up to and including expulsion.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_





# Ravenna Public Schools

PO Box 8400  
41750 Carthage Rd  
Ravenna, NE 68869

High School - 308-452-3249  
Elementary - 308-452-3202  
Fax - 308-452-3172

## **RAVENNA PUBLIC SCHOOLS NEGOTIATED AGREEMENT 2025-2026**

This agreement is made and entered into this 13<sup>th</sup> day of January, 2025, 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 **2025-2026** school year will be **\$38,500.00** 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. Additional Teaching Assignment Compensation**

Teachers who are assigned to teach during their planning period or who are assigned to teach an additional period before or after the regular school day will be compensated at a rate of 1/8th of their daily salary amount, as calculated by their placement on the salary schedule.



D. 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 the value of their placement on the salary schedule for one contract day for each additional day employed over the specified number of contract 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 \$1,050 Deductible Blue Preferred with Utilization Management. A \$3,800 deductible plan will also be available as an option for employees during the 2025-26 school year. The difference in premium between the \$1,050 deductible and the \$3,800 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 \$863.10 monthly, teacher and child(ren) with a premium of \$1,596.76 monthly, teacher and spouse with a premium of \$1,812.52 monthly, and a married teacher taking the family health plan a premium of \$2,433.76 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 2025-26 year will be Blue Cross/ Blue Shield. The school board also offers a Section 125 Plan administered by American Fidelity. 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 sixteen (16) steps on the schedule on the basis of past experience in state approved or fully accredited schools or at the discretion of the superintendent.

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 bachelor's 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 or leading to an administrative endorsement. Academic hours in undergraduate level courses taken after receiving the bachelor's Degree will receive the same increase in salary as those on the graduate level providing those hours are approved by the superintendent.

5. To receive credit in horizontal steps beyond the 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 to the superintendent for approval. Additional hours earned during summer school, off-campus or night classes will be recognized only if complete transcripts are filed in the Superintendent's 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 superintendent to see that all hours of credit are coded accurately.

6. To be placed on the MA9 or MA18 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 be some value to the Ravenna Schools

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

8. Teachers are only eligible to advance one column or one step in any given 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 sick leave for illness in the immediate family: (spouse, children, parents, mother-in-law, father-in-law). 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 three (3) days personal leave per teacher per year. Personal



leave does not carry over. 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 will be paid \$100 per day for up to two unused personal days per contract year.

C. Professional Leave

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

D. 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 funeral services and for the purpose of bereavement. Should the death of a spouse or child cause sickness (physical, emotional, or mental), the staff member may be entitled to use other leave as provided by law or this agreement.

E. Full "Dock Days" Leave

Staff members covered by this agreement are entitled to up to 10 "dock days" of additional leave in excess of the leave provided herein, so long as their leave is otherwise qualifying under another leave provision in this agreement and they have complied with all of the requirements of that provision for taking the leave. Dock day leave will be taken at a reduction of the staff member's total salary and benefit cost per day. This provision shall not apply, and the staff member is not allowed to take dock day leave, if the staff member is eligible for any other type of leave, including but not limited to leaves such as those provided in the agreement, the FMLA, and or Short or long-term disability.

**ARTICLE VI**

**Miscellaneous Provisions**

A. 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.

B. 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.

**ARTICLE VII**

**Duration of Agreement**

This contract will be effective as of the beginning of the **2025-2026** school



year and shall continue in effect until a substitute contract is adopted, which shall then be fully retroactive to the beginning of the **2025-2026** 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 \_\_\_\_\_  
President

By \_\_\_\_\_  
President

By \_\_\_\_\_  
Chief Negotiator

By \_\_\_\_\_  
Chief Negotiator

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



## RAVENNA PUBLIC SCHOOLS

## 2025-2026 SALARY SCHEDULE

Base Salary

\$ 38,500.00

Vert Index: 4%

Horz Index: 5%

Last two steps in columns E, F, &amp; G are: 2%

|    | A                    | B                    | C                    | D                    | E                    | F                    | G                    |
|----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|    | BA                   | BA+9                 | BA+18                | BA+27                | MA                   | MA+9                 | MA+18                |
| 0  | \$ 38,500.00<br>1.00 | \$ 40,425.00<br>1.05 | \$ 42,350.00<br>1.10 | \$ 44,275.00<br>1.15 | \$ 46,200.00<br>1.20 | \$ 48,125.00<br>1.25 | \$ 50,050.00<br>1.30 |
| 1  | \$ 40,040.00<br>1.04 | \$ 41,965.00<br>1.09 | \$ 43,890.00<br>1.14 | \$ 45,815.00<br>1.19 | \$ 47,740.00<br>1.24 | \$ 49,665.00<br>1.29 | \$ 51,590.00<br>1.34 |
| 2  | \$ 41,580.00<br>1.08 | \$ 43,505.00<br>1.13 | \$ 45,430.00<br>1.18 | \$ 47,355.00<br>1.23 | \$ 49,280.00<br>1.28 | \$ 51,205.00<br>1.33 | \$ 53,130.00<br>1.38 |
| 3  | \$ 43,120.00<br>1.12 | \$ 45,045.00<br>1.17 | \$ 46,970.00<br>1.22 | \$ 48,895.00<br>1.27 | \$ 50,820.00<br>1.32 | \$ 52,745.00<br>1.37 | \$ 54,670.00<br>1.42 |
| 4  | \$ 44,660.00<br>1.16 | \$ 46,585.00<br>1.21 | \$ 48,510.00<br>1.26 | \$ 50,435.00<br>1.31 | \$ 52,360.00<br>1.36 | \$ 54,285.00<br>1.41 | \$ 56,210.00<br>1.46 |
| 5  |                      | \$ 48,125.00<br>1.25 | \$ 50,050.00<br>1.30 | \$ 51,975.00<br>1.35 | \$ 53,900.00<br>1.40 | \$ 55,825.00<br>1.45 | \$ 57,750.00<br>1.50 |
| 6  |                      | \$ 49,665.00<br>1.29 | \$ 51,590.00<br>1.34 | \$ 53,515.00<br>1.39 | \$ 55,440.00<br>1.44 | \$ 57,365.00<br>1.49 | \$ 59,290.00<br>1.54 |
| 7  |                      |                      | \$ 53,130.00<br>1.38 | \$ 55,055.00<br>1.43 | \$ 56,980.00<br>1.48 | \$ 58,905.00<br>1.53 | \$ 60,830.00<br>1.58 |
| 8  |                      |                      | \$ 54,670.00<br>1.42 | \$ 56,595.00<br>1.47 | \$ 58,520.00<br>1.52 | \$ 60,445.00<br>1.57 | \$ 62,370.00<br>1.62 |
| 9  |                      |                      |                      | \$ 58,135.00<br>1.51 | \$ 60,060.00<br>1.56 | \$ 61,985.00<br>1.61 | \$ 63,910.00<br>1.66 |
| 10 |                      |                      |                      | \$ 59,675.00<br>1.55 | \$ 61,600.00<br>1.60 | \$ 63,525.00<br>1.65 | \$ 65,450.00<br>1.70 |
| 11 |                      |                      |                      |                      | \$ 63,140.00<br>1.64 | \$ 65,065.00<br>1.69 | \$ 66,990.00<br>1.74 |
| 12 |                      |                      |                      |                      | \$ 64,680.00<br>1.68 | \$ 66,605.00<br>1.73 | \$ 68,530.00<br>1.78 |
| 13 |                      |                      |                      |                      | \$ 65,450.00<br>1.70 | \$ 68,145.00<br>1.77 | \$ 70,070.00<br>1.82 |
| 14 |                      |                      |                      |                      | \$ 66,220.00<br>1.72 | \$ 68,915.00<br>1.79 | \$ 70,840.00<br>1.84 |
| 15 |                      |                      |                      |                      |                      | \$ 69,685.00<br>1.81 | \$ 71,610.00<br>1.86 |



## 2025 - 2026 EXTRA DUTY SCHEDULE

|  |                                    |    |  |
|--|------------------------------------|----|--|
|  | <b>Base Salary \$38,500</b>        |    |  |
|  | Each unit equals 1% of base salary |    |  |
|  |                                    |    |  |
|  | Activities Director                | 14 |  |
|  | Head Football                      | 12 |  |
|  | Asst Football                      | 7  |  |
|  | Asst Football                      | 7  |  |
|  | Asst Football                      | 7  |  |
|  | JH Football                        | 5  |  |
|  | JH Football                        | 5  |  |
|  | Head Cross Country                 | 9  |  |
|  | Asst Cross Country                 | 7  |  |
|  | Head Volleyball                    | 12 |  |
|  | Asst Volleyball                    | 7  |  |
|  | Asst Volleyball                    | 7  |  |
|  | JH Volleyball                      | 5  |  |
|  | JH Volleyball                      | 5  |  |
|  | Girls Golf                         | 7  |  |
|  | Head Boys Basketball               | 12 |  |
|  | Asst Boys Basketball               | 7  |  |
|  | Asst Boys Basketball               | 7  |  |
|  | JH Boys Basketball                 | 5  |  |
|  | JH Boys Basketball                 | 5  |  |
|  | Head Girls Basketball              | 12 |  |
|  | Asst Girls Basketball              | 7  |  |
|  | Asst Girls Basketball              | 7  |  |
|  | JH Girls Basketball                | 5  |  |
|  | JH Girls Basketball                | 5  |  |
|  | Head Wrestling                     | 12 |  |



|                                                                                |                                    |     |  |
|--------------------------------------------------------------------------------|------------------------------------|-----|--|
|                                                                                | Asst Wrestling                     | 7   |  |
|                                                                                | JH Boys Wrestling                  | 5   |  |
|                                                                                | JH Boys Wrestling                  | 5   |  |
|                                                                                | Head Girls Wrestling               | 12  |  |
|                                                                                | Asst Girls Wrestling               | 7   |  |
|                                                                                | JH Girls Wrestling                 | 5   |  |
|                                                                                | JH Girls Wrestling                 | 5   |  |
|                                                                                | Head Track                         | 12  |  |
|                                                                                | Asst Track                         | 5   |  |
|                                                                                | Asst Track                         | 5   |  |
|                                                                                | Asst Track                         | 5   |  |
|                                                                                | Asst Track                         | 5   |  |
|                                                                                | Asst Track                         | 2.5 |  |
|                                                                                | Asst Track                         | 2.5 |  |
|                                                                                | Boys Golf                          | 7   |  |
|                                                                                | Spring Play                        | 6   |  |
|                                                                                | One-Act Play Head Director         | 7   |  |
|                                                                                | One-Act Play Assistant Director #1 | 2.5 |  |
|                                                                                | One-Act Play Assistant Director #2 | 2.5 |  |
|                                                                                | Speech                             | 3   |  |
|                                                                                | Yearbook Sponsor                   | 6   |  |
|                                                                                | Junior Class Sponsor (constant)    | 3   |  |
|                                                                                | Junior Class Sponsor (rotating)    | 3   |  |
|                                                                                | Cheer Sponsor                      | 6   |  |
|                                                                                | SkillsUSA                          | 4   |  |
|                                                                                | FBLA Sponsor                       | 6   |  |
|                                                                                | Concession Stand                   | 4   |  |
|                                                                                | Band/Color Guard                   | 5   |  |
|                                                                                | Color Guard                        | 1   |  |
|                                                                                | Vocal Music                        | 3   |  |
| All of the above positions will be increased by 10% of the original base for a |                                    |     |  |



|                                                                            |                                  |                                       |  |
|----------------------------------------------------------------------------|----------------------------------|---------------------------------------|--|
| maximum of four years if the teacher remains in the same position.         |                                  |                                       |  |
|                                                                            | Science Olympiad                 | 2                                     |  |
|                                                                            | Pep Band                         | 3                                     |  |
|                                                                            | Student Council                  | 2                                     |  |
|                                                                            | National Honor Society           | 1                                     |  |
|                                                                            | Senior Class Sponsor             | 2                                     |  |
|                                                                            | Sophomore Class Sponsor          | 2                                     |  |
|                                                                            | Freshman Class Sponsor           | 2                                     |  |
|                                                                            | 8th Grade Sponsor                | 1                                     |  |
|                                                                            | 7th Grade Sponsor                | 1                                     |  |
|                                                                            | STAR Sponsor                     | 2                                     |  |
|                                                                            | Summer Conditioning (Wt Room)    | 7                                     |  |
|                                                                            | Youth Advisory Board Sponsor     | 2                                     |  |
|                                                                            | Special Olympics                 | 1                                     |  |
|                                                                            | Friends Program                  | 2                                     |  |
| All of the above positions are static and not subject to the 10% increase. |                                  |                                       |  |
|                                                                            | Extended Contract                | 20 Days                               |  |
|                                                                            | Extended Contract                | 10 Days                               |  |
|                                                                            | Distance Learning or Dual Credit | \$1,000 per class period per semester |  |
|                                                                            | FFA Sponsor                      | \$1,500                               |  |
|                                                                            | Secondary HAL( $\frac{1}{2}$ )   | \$750                                 |  |
|                                                                            | Secondary HAL( $\frac{1}{2}$ )   | \$750                                 |  |
|                                                                            | Elementary HAL                   | \$1,500                               |  |
|                                                                            | AcaDeca                          | \$1,300                               |  |
|                                                                            | Dance Team                       | \$1,500                               |  |
|                                                                            | Quiz Bowl                        | \$250                                 |  |
|                                                                            | Robotics                         | \$1,500                               |  |
|                                                                            | MTSS Problem Solving Team        | \$550                                 |  |



## **APPENDIX A**

**Definition of Grievance.** A grievance is an allegation by an employee or group of employees that there has been a violation of a provision of the negotiated agreement or a policy of the board of education.

**Procedural Steps.** The procedure for handling grievances is as set forth below.

**Step 1 - Oral Notice to Principal.** The grievant shall initiate the grievance by presenting it to his or her principal or immediate supervisor within fourteen (14) days from the date that the grievant knew or should have known of the incident giving rise to the grievance.

**Step 2 - Written Grievance to the Principal.** If the grievance is not resolved to the satisfaction of the grievant within five (5) days of the meeting with the principal, the grievant representative may present the grievance in writing to the principal.

The principal shall schedule a meeting within three (3) days of receipt of the written grievance to discuss the elements of the grievance. The principal shall submit his or her determination in writing to the grievant within five (5) days of the meeting.

**Step 3 - Written Appeal to the Superintendent of Schools.** If the determination of the principal is not satisfactory to the grievant, the grievant may appeal it to the superintendent of schools or his or her designated representative. Said appeal shall be presented, in writing, to the office of the superintendent of schools within five (5) days of receipt of the principal's determination.

The superintendent of schools or a designee shall hold a formal meeting within seven (7) days of receiving the written appeal. The superintendent of schools or a designated representative shall make a written determination regarding the grievance within five (5) days of the date of the meeting.

**Step 4 - Appeal to the Board of Education.** If the determination of the superintendent of schools is not satisfactory to the grievant, the grievant may appeal it to the board within five (5) days of receipt of the superintendent's decision. The board shall hear the grievance within thirty (30) days in open or closed session in accordance with the law. The board shall notify the grievant of its decision within five (5) days of hearing the grievance.

**Written Presentation.** All grievances presented at Step 2 and subsequent steps of the procedure shall set forth in writing all facts giving rise to the grievance, the provision(s) of the Agreement or policy alleged to have been violated, the names of the grievant(s), the names of all witnesses, and the remedy sought by the grievant. All grievances at Step 2 and appeals at Step 3 and Step 4 shall be signed and dated by the aggrieved employee. All written answers submitted by the district shall be signed and dated by the appropriate district representative.

**Grievance Meetings or Hearings.** All meetings and hearings conducted under this procedure up to and including Step 3 shall be conducted in private and



shall include only the administration's representatives, the grievant, the grievant's representatives, and witnesses as necessary.

**Association Representation.** A grievant shall have the right to have an Association representative present to represent the grievant at each level of the grievance procedure.

**Reprisals.** No reprisals of any kind shall be taken against any employee who uses this grievance procedure in good faith.

**Withdrawal of a Grievance.** A grievant may withdraw his or her grievance at any level of the procedure without fear of reprisal from any party.

**Advanced Step Filing.** A grievance shall be filed initially at the level at which the decision resulting in the grievance was made.

**Time Limitations.** Time limitations herein are critical. All references to days are calendar days. No grievance shall be accepted by the district unless it is submitted or appealed within the time limits set forth in this Agreement. If at any time during the grievance process, it is discovered that the grievance was not filed or appealed in a timely manner, the grievance shall be dismissed. If the grievance is not submitted in a timely manner at Step 1 or Step 2, it shall be deemed to be waived. If the grievance is not appealed to Step 3 in a timely manner, it shall be deemed to have been settled in accordance with the district's Step 2 determination. If the district fails to answer within the time limits set forth in this Agreement, the grievance shall automatically proceed to the next step. When the deadline for taking an action falls on a Saturday, a Sunday or a legal holiday, the time for taking the action shall be extended to the next working day.

**Requirement to Grieve.** This grievance procedure is not discretionary and cannot be waived except through the express written consent of the board. No administrator or board member, individually, has the authority to waive the requirements of this procedure. Any grievance covered by this procedure but not raised pursuant to the requirements herein, including any grievance abandoned, will be forfeited.





2 Stonewood Drive  
Freeport, ME 04032

Phone: (888) 302-2519  
Fax: (888) 302-2519  
info@waysidepublishing.com  
www.waysidepublishing.com  
TIN: 27-1825295  
[Wayside Publishing W-9](#)

## Quote

Quote #: Q-159169  
Date: 4/16/2025  
Expiration Date: 8/14/2025

### Quote To:

Ravenna Sr High School  
Attn: Accounts Payable  
41750 Carthage St  
Ravenna, NE 68869  
US

### Ship To:

Ravenna Sr High School  
Attn: Alison Yendra  
41750 Carthage Road  
Ravenna, NE 68869  
US

### EntreCulturas 1-3 Student Materials

| QTY                                        | ISBN          | DESCRIPTION                                                                                                    | SUBSCRIPTION LENGTH (Years) | LIST PRICE | EXTENDED PRICE |
|--------------------------------------------|---------------|----------------------------------------------------------------------------------------------------------------|-----------------------------|------------|----------------|
| 15                                         | 9781641596305 | EntreCulturas - Spanish 1; Copyright 2026, Student Hardcover Print and Digital                                 | 2                           | \$3,092.85 | \$2,474.25     |
| 9                                          | 9781641596312 | EntreCulturas - Spanish 1; Copyright 2026, Student Digital Package                                             | 2                           | \$925.65   | \$740.52       |
| 12                                         | 9781641596510 | EntreCulturas - Spanish 2; Copyright 2026, Student Hardcover Print and Digital                                 | 2                           | \$2,474.28 | \$1,979.40     |
| 6                                          | 9781641596527 | EntreCulturas - Spanish 2; Copyright 2026, Student Digital Package                                             | 2                           | \$617.10   | \$493.68       |
| 12                                         | 9781641599986 | EntreCulturas - Spanish 3; Copyright 2026, Student Hardcover Print, Replacement Book Only (ISBN:9781641599986) |                             | \$1,271.16 | \$1,016.88     |
| EntreCulturas 1-3 Student Materials TOTAL: |               |                                                                                                                |                             |            | \$6,704.73     |

### Shipping & Tax

| QTY | ISBN | DESCRIPTION | SUBSCRIPTION LENGTH (Years) | LIST PRICE | EXTENDED PRICE |
|-----|------|-------------|-----------------------------|------------|----------------|
| 1   |      | Sales Tax   |                             | \$348.09   | \$348.09       |



| QTY                   | ISBN | DESCRIPTION           | SUBSCRIPTION LENGTH (Years) | LIST PRICE | EXTENDED PRICE |
|-----------------------|------|-----------------------|-----------------------------|------------|----------------|
| 1                     |      | Shipping and Handling |                             | \$495.75   | \$495.75       |
| Shipping & Tax TOTAL: |      |                       |                             |            | \$843.84       |

|                   |
|-------------------|
| TOTAL: \$7,548.57 |
|-------------------|

**Notes:**

Return Policy Notice:  
Distributor Purchases: Returns must be initiated through our Return Authorization process within 60 days of delivery.  
School/District Purchases: Returns must be initiated through our Return Authorization process within 30 days of delivery.  
Please view our full [returns policy](#) and follow the return authorization process to begin a return.

For any other inquiry, visit Customer Service at [support.waysidepublishing.com](https://support.waysidepublishing.com).

Click below to read our complete Privacy Policy: <https://www.waysidepublishing.com/privacy-policy>





907 W. Oklahoma • PO Box 484 • Grand Island, NE 68802 • Phone: 308-384-2881

April 16, 2025

Ravenna Schools  
Attn: Ken Schroeder

ken.schroeder@ravennabluejays.org

**RE: Mini-split system for Concession Stand**

- 1 Mitsubishi PKA-A24HA7 2 ton wall mount air handler
- 1 Mitsubishi PUY-A24NKA7 2 ton Heat Pump
- Refrigeration lines
- 1 Condensate pump
- 1 Condenser pad
- Wireless remote kit
- Wind baffles
- Labor
- Sales tax

**Installed For The Sum Of: \$7,600.00**

**Bid does NOT include electrical connections**

\_\_\_\_\_  
Customer Signature

\_\_\_\_\_  
Date



HEATING

**LENNOX** COOLING



# AMERICAN FENCE COMPANY

Omaha · Lincoln · Grand Island · Sioux City · Des Moines · Cedar Rapids · Sioux Falls · Rochester  
AmeriFence Corporation – Kansas City · AmeriFence Corporation – Madison · American Security & Gate Company – Fargo

## FENCING & GATE PROPOSAL

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Date: 5.15.25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |              |
| Attn: ESTIMATING DEPARTMENT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |              |
| <b>Project: Ravenna Public School</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |              |
| <b>Project Address: 41750 Carthage Rd, Ravenna, Ne 68869</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |
| <b>Base Bid - \$29,058.14</b><br><b>Furnish and Install 1,111/LF of 6' High Galvanized Chain Link Fence.</b><br>Includes the following: <ul style="list-style-type: none"><li>• All posts to be installed in dirt grade and set using wet-mix concrete.</li><li>• Fence to include top-rail and bottom tension wire.</li><li>• All terminal posts (ends and corners) to include brace and truss assemblies.</li><li>• (2) 5' wide single swing gates, complete with hardware.</li><li>• (1) 8' wide double drive gate, complete with hardware.</li><li>•</li></ul> <b>Optional Fence Configurations</b><br><br><i>All options below include (2) 5' walk gates and (1) 8' double drive gate with hardware.</i><br><br><b>\$25,112.06</b><br><b>Furnish and Install 940/LF of 6' High Galvanized Chain Link Fence.</b><br><br><b>\$33,010.65</b><br><b>Furnish and Install 1,111/LF of 6' High Black Chain Link Fence.</b><br><br><b>\$28,463.58</b><br><b>Furnish and Install 940/LF of 6' High Black Chain Link Fence.</b><br><br><b>Note:</b><br>Sales tax is not included in any of the above pricing. |              |
| Addenda: N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |
| Plan Sheets: N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Details: N/A |
| Spec Sheets: N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |              |

|                         |                                                                                                                                            |
|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| Project Specific Notes: |                                                                                                                                            |
| 1.                      | <b>Only the scope and qtys listed above are covered under this quote; anything outside of this will need to be quoted before accepted.</b> |
| 2.                      | <b>No rocks excavation is included. If it's required, it will be charged at that time in a change order.</b>                               |
| 3.                      | <b>No removals of stumps, brush, rocks, trees or other obstructions that may interfere with our</b>                                        |



|                                                                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>scope are included. Install locations must be clear of all debris before work commences. This includes any hole filling from this debris.</b>                  |
| <b>4. If special-order material applies, it cannot be paid on a per unit basis.</b>                                                                               |
| <b>5. No permits, bonds, dues, completed operations, professional liability insurance or primary noncontributory is included unless noted in the scope above.</b> |
| <i>Notes are specific to the scope and directly impact project pricing. If not agreeable, advise prior to acceptance.</i>                                         |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Project Pricing: Look above for price breakdown.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <i>Unless otherwise stated, pricing does not include excise tax, subject to change after 30 days of date of proposal. This proposal is not binding unless signature is affixed to page two. Do not sign and return this sheet without signed second page. A purchase order initiates your project engineering process and holds your material pricing for 30 days. If American Fence Company does not receive approval to proceed with purchasing within this 30-day period, project pricing is subject to review.</i> |

|                                                                                                |
|------------------------------------------------------------------------------------------------|
| Contact Information: Brandon Goodenow<br>C: 308-267-4772<br>EMAIL: b.goodenow@americafence.com |
|------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Standard Notes &amp; Exclusions: Unless otherwise noted:</b>                                                                                                                                                                                 |
| 1. One mobilization is included for the installation of the fence.                                                                                                                                                                              |
| 2. Block-out(s) in concrete / masonry for fence by others. No core drilling included. Sleeves required but not provided by AFC.                                                                                                                 |
| 3. No surveying and/or staking included. Fence line to be staked by others.                                                                                                                                                                     |
| 4. Private utilities to be located by others in accordance with the State's One Call System standards. In the event these utilities are damaged as a result of improper location, AFC will not be responsible for damages and associated costs. |
| 5. Fence line to be staked clear of utilities. No excavation included for digging within 18" of utilities but at additional expense. Hand excavation due to interference with utilities at \$35.00 per post hole.                               |
| 6. No permits, bonds, dues, completed operations, or primary-noncontributory included.                                                                                                                                                          |
| 7. No project specific employee background, drug screen or DMV history included. Add \$65.00 per employee if required.                                                                                                                          |
| 8. No removals, grading, grubbing, and/or demolition are included.                                                                                                                                                                              |
| 9. No electrical wire, wiring, grounding, conduit, connections, and/or initial electrical/controls set-up. Only after electrician has confirmed connections and operations, AFC will review installation.                                       |
| 10. AFC will not be subject to liquidated damages or back charges as a result of delays.                                                                                                                                                        |
| 11. Material fabricated per plans. No field verification, engineering, delegated design included.                                                                                                                                               |
| 12. Accounts not paid within thirty days will be charged eighteen percent (18%) per annum. No retention to be withheld.                                                                                                                         |
| 13. No prevailing, union or Davis – Bacon wages included.                                                                                                                                                                                       |
| 14. No participation in billing processing programs, Textura. Participation fee to be added to contract if required.                                                                                                                            |

REV 03-06-19

### **Terms and Conditions**

By signing this proposal, the customer has completely reviewed and agreed with the prices, specifications and conditions as stated herein. Furthermore, the customer is authorizing American Fence Corporation to complete the work. Unless stated, the fence does not include a warranty. The customer is financially responsible for cancellation fees and costs of special-order materials if the customer elects to cancel the contract. TERMS: 60% Down. Balance due on date of completion. No retention to be withheld. If withheld without approval, the contract amount will be 5% more than what is shown in the proposal. Service and handling charge of 1.5% per month-18% per annum applies to delinquent accounts not paid within 5 days of completion. Customer assumes full responsibility for location of property pins, staking of fence, and inaccurately placed pins and stakes. Customer understands that American Fence Company may stake the fence based on the proposal and/or in consideration of existing utilities that do not reflect the actual location of customer's property. Customer agrees to defend, hold harmless and indemnify American Fence Company against claims, liabilities and expenses for trespass and damage arising out of location of said fence. Customer assumes full responsibility for damage to marked and unmarked underground utility, telephone, T.V., cable or sprinkler systems. Customer requests, agrees or allows American Fence to locate the fence within 18 inches of any buried utilities; customer agrees to defend, hold harmless and indemnify American Fence Company against all claims, liabilities and expenses as a result of damage to these utilities and property. If the contract price is not paid when due, customer agrees to allow American Fence Company to trespass on to their property and remove fence at the company's discretion. Furthermore, customer agrees to indemnify and hold harmless American Fence Company for any damage done to the property as a result of removal of the fence. All modifications shall be in writing and shall be affixed to the original bid. This agreement and subsequent modifications shall be contingent upon strikes, accidents, shortages or delays beyond the control of American Fence Company. Time stated for installation is purely estimated. The customer agrees and accepts that AFC will not extend discounts or credits for any delays or be held responsible for interest charges on any payments made by the customer. Changes to the fence due to varying ground conditions are not the responsibility of American Fence Company. Customer to carry fire, tornado and other necessary insurance. This proposal cannot be



withdrawn by the customer after acceptance of proposal. American Fence Company has the right to reject any bid. Legal and related fees accrued to collect on this account for whatever reason will be the responsibility of the customer. By signing this proposal, the customer has completely reviewed and agreed with the prices, specifications and conditions as stated herein. Furthermore, customer is authorizing American Fence Company to complete the work. The customer is financially responsible for cancellation fees and costs of special-order materials in the event the customer elects to cancel the contract. TERMS: 60% Down. Balance due on substantial completion. Service and handling charges of 5% per month-60% per annum will apply to delinquent accounts past 10 days. The customer acknowledges that this is page two of two and has received page one.

By signing below, I acknowledge and agree with all stated herein inclusive of both pages one and two of this proposal.

Customer signature: \_\_\_\_\_ Date: \_\_\_\_\_

Customer printed name: \_\_\_\_\_ Date: \_\_\_\_\_

Customer invoicing email address: \_\_\_\_\_



(1) 5' walk gate

(1) 5' walk gate

(1) 8' double drive gate







Measure distance

Click on the map to add to your path



*Nebraska Council of School Administrators*

**NCSA Final Legislative Report**

**109th Legislature, First Session**

Convened, January 8, 2025

Adjournment sine die, June 2, 2025

*Prepared by  
Dr. Michael Dulaney  
NCSA Executive Director  
June 5, 2025*

---

|                                                 |    |
|-------------------------------------------------|----|
| I. Legislation Passed and Signed into Law ..... | 1  |
| or Became Law without Signature                 |    |
| II. Interim Study Resolutions .....             | 42 |

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**I. Legislation Passed and Signed into Law  
or Became Law without Signature**

| <i>Bill</i> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                                                                                                       | <i>Pg.</i> |
|-------------|----------------|------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------|------------|
| LB 48       | McKinney       | Health           | McKinney        | Establish a Family Resource and Juvenile Assessment Center Pilot Program                                                             | 3          |
| LB 84       | Rountree       | Health           | None            | Adopt the School Psychologist Interstate Licensure Compact                                                                           | 5          |
| LB 89       | Kauth          | Government       | Kauth           | Adopt the Stand With Women Act                                                                                                       | 6          |
| LB 123      | Sanders        | Government       | None            | Change provisions relating to withholding money due to noncompliance with budget limits and annual audits for political subdivisions | 8          |
| LB 126      | Holdcroft      | Government       | None            | Change provisions relating to redemption of bonds of political subdivisions                                                          | 8          |
| LB 140      | Sanders        | Education        | None            | Require school policies relating to use of electronic communication devices by students                                              | 9          |
| LB 143      | Rountree       | Education        | None            | Change provisions relating to student enrollment                                                                                     | 10         |
| LB 150      | Bosn           | Judiciary        | Judiciary Com.  | Omnibus Criminal Code measure                                                                                                        | 10         |
| LB 192      | Quick          | Health           | Cavanaugh, J.   | Eliminate a sunset date under the Supplemental Nutrition Assistance Program                                                          | 11         |



| <b><i>Bill</i></b> | <b><i>Sponsor</i></b> | <b><i>Committee</i></b> | <b><i>Priority</i></b> | <b><i>Subject</i></b>                                                                                                                                                                                                                                                                                  | <b><i>Pg.</i></b> |
|--------------------|-----------------------|-------------------------|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| LB 197             | Storm                 | Business and Labor      | None                   | Change provisions relating to disqualification for benefits, claim determinations, and claim redeterminations under the Employment Security Law                                                                                                                                                        | 12                |
| LB 241             | Hallstrom             | Banking                 | None                   | Provide immunity from liability for cybersecurity events                                                                                                                                                                                                                                               | 12                |
| LB 245             | Dekay                 | Agriculture             | Agriculture            | Change provisions of the Nebraska Pure Food Act and the Weights and Measures Act                                                                                                                                                                                                                       | 13                |
| LB 261             | Spkr Arch             | Appropriations          | None                   | Appropriate funds for the expenses of Nebraska State Government for the biennium ending June 30, 2027                                                                                                                                                                                                  | 14                |
| LB 264             | Spkr Arch             | Appropriations          | None                   | Provide, change, and eliminate transfers from the Cash Reserve Fund and various other funds and change, terminate, and eliminate various programs                                                                                                                                                      | 15                |
| LB 295             | Retirement Com.       | Retirement              | Retirement Com.        | Change provisions relating to the County, Judges, State Patrol, School Employees, Class V Plans, and the Public Employees Retirement Board                                                                                                                                                             | 16                |
| LB 296             | Arch                  | Education               | None                   | Require NDE to create a centralized education records system and employ registrars relating to students under the jurisdiction of the juvenile court and change provisions relating to graduation requirements                                                                                         | 18                |
| LB 297             | Ibach                 | Business and Labor      | None                   | Change provisions relating to the combined tax rate under the Employment Security Law                                                                                                                                                                                                                  | 20                |
| LB 298             | Arch                  | Executive Board         | Arch                   | Provide for the Division of Legislative Oversight, the Legislative Oversight Committee and change provisions relating to the Public Counsel                                                                                                                                                            | 21                |
| LB 303             | Hughes                | Education               | Hughes                 | Create the School Financing Review Commission                                                                                                                                                                                                                                                          | 23                |
| LB 306             | Education Com.        | Education               | Education Com.         | Change provisions relating to admission to elementary and secondary schools, the Nebraska Career Scholarship Act, and the Door to College Scholarship Act, and require a database of financial information regarding school districts and reporting regarding funding from foreign adversarial sources | 26                |
| LB 346             | Arch                  | Government              | Speaker                | Provide for termination of boards, commissions, committees, councils, funds, groups, panels, and task forces and change and eliminate funds and powers and duties of departments and agencies                                                                                                          | 28                |
| LB 376             | Health Com.           | Health                  | Health Com.            | Change and eliminate programs and services administered by the Department of Health and Human Services and eliminate various reporting requirements                                                                                                                                                    | 29                |
| LB 383             | Storer                | Judiciary               | Storer                 | Adopt the Parental Rights in Social Media Act                                                                                                                                                                                                                                                          | 30                |
| LB 390             | Murman                | Education               | None                   | Require each school board to adopt a policy relating to access by a parent, guardian, or educational decisionmaker to certain school library information                                                                                                                                               | 31                |







based solutions that address underlying issues contributing to juvenile delinquency, including family dynamics, mental health, substance abuse, and educational challenges.

Each family resource and juvenile assessment center must:

- (1) have a youth advisory council and parent advisory board composed of community members to provide ongoing feedback to ensure services remain relevant, effective, and responsive,
- (2) host regular outreach events, workshops, and open houses in partnership with schools, faith-based groups, and community organizations, to create a bridge for preventive engagement with at-risk youth and their families, and
- (3) employ individuals with established community ties and lived experience to guide youth and families through available services, act as mentors, and assist with follow-up to ensure sustained engagement.

The pilot program must:

- (1) Provide comprehensive support resources to prevent youth from entering or escalating within the juvenile justice system;
- (2) Minimize individual and community harm by addressing issues before they lead to greater involvement with social services, family services, and adult criminal justice systems; and
- (3) Foster community trust and engagement by integrating culturally relevant services delivered by, and for, the communities served.

To receive designation as a center, an applicant must meet the following criteria:

- (1) Offer a range of core services, including parenting support, youth counseling, economic success initiatives, early childhood programs, conflict resolution, mental health services, and substance abuse prevention;
- (2) employ professionals trained in family support principles, cultural competency, trauma-informed care, and the strengthening families framework;
- (3) develop partnerships with local grassroots organizations to provide culturally relevant services, outreach, and trust-building within the community;
- (4) demonstrate a clear, effective organizational framework that supports service delivery, continuous quality improvement, and sustainable operations; and
- (5) implement data collection processes to assess service impact and outcomes for youth and families, ensuring program adjustments based on feedback.

Each center must provide assessments and services free of charge to families and maintain active membership in the National Assessment Center Association.

Each center must integrate culturally relevant and trauma-informed services, including:



- (a) tutoring,
- (b) mentoring from community leaders, including those with lived experience in the justice system,
- (c) conflict resolution and anger management training,
- (d) mental health and wellness services provided by culturally sensitive professionals,
- (e) social skills and job-readiness training,
- (f) financial literacy programs,
- (g) youth and family counseling,
- (h) cognitive behavioral therapy,
- (i) drug and substance abuse prevention and intervention, and
- (j) food and clothing assistance and resource navigation.

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|--------------|----------------|------------------|-----------------|------------------------------------------------------------|
| <b>LB 84</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                             |
|              | Rountree       | Health           | None            | Adopt the School Psychologist Interstate Licensure Compact |

*Approved by Governor:* April 14, 2025  
*Passed on Final Reading:* 46-0-3 on April 10, 2025  
*Effective Date:* September 3, 2025

LB 84 is the model legislation promoted by the National Center for Interstate Compacts for the School Psychologist Interstate Licensure Compact. Once seven states enact the ICSP model legislation, the compact member states can begin the process of making the Compact operational. Only West Virginia and Colorado had adopted the Compact prior to Nebraska under LB 84.

The purpose of this Compact is to facilitate the interstate practice of School Psychology in educational or school settings, and, in so doing, to improve the availability of School Psychological Services to the public. The Compact is intended to establish a pathway to allow School Psychologists to obtain equivalent licenses to provide School Psychological Services in any Member State. In this way, this Compact would enable the member states to ensure that safe and effective School Psychological Services are available and delivered by appropriately qualified professionals in their educational settings.

The objectives of the Compact are to:

- A. Enable School Psychologists who qualify for receipt of an Equivalent License to practice in other Member States without first satisfying burdensome and duplicative requirements;
- B. Promote the mobility of School Psychologists between and among the Member States in order to address workforce shortages and to ensure that safe and reliable School Psychological Services are available in each Member State;
- C. Enhance the public accessibility of School Psychological Services by increasing the availability of qualified, licensed School Psychologists through the establishment of an efficient and streamlined pathway for Licensees to practice in other Member States;



- D. Preserve and respect the authority of each Member State to protect the health and safety of its residents by ensuring that only qualified, licensed professionals are authorized to provide School Psychological Services within that State;
- E. Require School Psychologists practicing within a Member State to comply with the Scope of Practice laws present in the State where the School Psychological Services are being provided;
- F. Promote cooperation between the Member States in regulating the practice of School Psychology within those States; and
- G. Facilitate the relocation of military members and their spouses who are licensed to provide School Psychological Services.

Under LB 84, “School Psychological Services” means academic, mental, and behavioral health services, including assessment, prevention, consultation and collaboration, intervention, and evaluation provided by a School Psychologist in a school, as outlined in applicable professional standards as determined by Commission Rule.

“School Psychologist” means an individual who has met the requirements to obtain a Home State License that legally conveys the professional title of School Psychologist or its equivalent as determined by the Rules of the Commission.

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|--------------|-------------------------|--------------------------------|--------------------------|--------------------------------------------------|
| <b>LB 89</b> | <i>Sponsor</i><br>Kauth | <i>Committee</i><br>Government | <i>Priority</i><br>Kauth | <i>Subject</i><br>Adopt the Stand With Women Act |
|--------------|-------------------------|--------------------------------|--------------------------|--------------------------------------------------|

*Approved by Governor:* June 4, 2025  
*Passed on Final Reading:* 33-16 on May 28, 2025  
*Effective Date:* September 3, 2025

LB 89 creates the Stand With Women Act. As amended, LB 89 does not include provisions related to school restrooms and locker rooms, nor does the measure pertain to state agencies as it did originally. The measure applies to public and private K-12 schools and postsecondary institutions.

As it relates to K-12 education, LB 89 would essentially mirror those policies already adopted by NSAA and published in the NSAA Constitution and Bylaws.

#### Interscholastic Athletic Teams

LB 89 provides that a team or sport must be expressly designated as one of the following based on sex:

- (a) Males, men, or boys;
- (b) Females, women, or girls; or
- (c) Coed or mixed.

A team or sport designated for females, women, or girls may not be open to a male student.



A team or sport designated for males, men, or boys may not be open to a female student unless there is no female team offered or available for such sport for the female student.

#### Documentation

In order to participate in an interscholastic athletic team or sport, a student must provide to such school confirmation of the student's sex on a document signed by a doctor or signed under the authority of a doctor.

#### Coed or Mixed

The measure would not restrict the eligibility of any student to participate in any interscholastic athletic teams or sports designated as coed or mixed.

#### Policy Requirement

The governing body of each public and private school must adopt a policy implementing the Stand With Women Act. The policy must include provisions regarding the conduct of visitors and the public.

#### Legal Protections

The measure provides that an individual born with a diagnosis of a disorder or difference in sex development would have the relevant legal protections and accommodations afforded under the federal ADA of 1990, as amended.

#### Severability Clause

LB 89 includes the severability clause so that if any section or any part of any section is declared invalid or unconstitutional, the declaration would not affect the validity or constitutionality of the remaining portions.

#### Definitions

- (a) “Boy” means an adolescent human male;
- (b) “Female” means an individual who naturally has, had, will have, or would have, but for a congenital anomaly or intentional or unintentional disruption, the reproductive system that at some point produces, transports, and utilizes eggs for fertilization. Female includes a woman and a girl;
- (c) “Girl” means an adolescent human female;
- (d) “Male” means an individual who naturally has, had, will have, or would have, but for a congenital anomaly or intentional or unintentional disruption, the reproductive system that at some point produces, transports, and utilizes sperm for fertilization. Male includes a man and a boy;
- (e) “Man” means an adult human male; and
- (f) “Woman” means an adult human female.



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|---------------|----------------|------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 123</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                                                                                                       |
|               | Sanders        | Government       | None            | Change provisions relating to withholding money due to noncompliance with budget limits and annual audits for political subdivisions |

*Approved by Governor:* March 25, 2025  
*Passed on Final Reading:* 45-0-4 on March 20, 2025  
*Effective Date:* September 3, 2025

LB 123 relates to noncompliance with budget limitations and duties of the Auditor of Public Accounts and State Treasurer.

Under LB 123, political subdivisions that are non-compliant would “continue to forfeit state aid until the governmental unit reaches compliance...” All state aid that is forfeited would remain forfeited and be redistributed in the non-compliant governmental unit’s county or, if there is no eligible recipient, be returned to the Highway Allocation Fund. If the governmental unit remains non-compliant within 12 months after the original delinquency order is given, that governmental unit would be ineligible for future distributions of state aid.

Upon becoming compliant, the governmental unit would be eligible for future distributions of state aid.

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|---------------|----------------|------------------|-----------------|-----------------------------------------------------------------------------|
| <b>LB 126</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                                              |
|               | Holdcroft      | Government       | None            | Change provisions relating to redemption of bonds of political subdivisions |

*Approved by Governor:* February 25, 2025  
*Passed on Final Reading:* 48-0-1 on February 21, 2025  
*Effective Date:* September 3, 2025

LB 126 proposes changes to a single section of statute relating to bonding by political subdivisions. The current statute provides that such bonds must be redeemable “at any time on or after five years from the date of issuance.” LB 126 provides an exception to that rule for county bonds “sold to an underwriting firm pursuant to a competitive sale.”

The measure would also modify the standard procedure for calling and prepayments. Currently, where there is no specified special procedure, the governing body is required to issue a resolution to that effect. LB 126 would make that authority permissive instead of compulsory, and would also provide authority for either resolutions or ordinances for this purpose.

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|---------------|----------------|------------------|-----------------|-----------------------------------------------------------------------------------------|
| <b>LB 140</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                                                          |
|               | Sanders        | Education        | None            | Require school policies relating to use of electronic communication devices by students |

*Approved by Governor:* May 20, 2025  
*Passed on Final Reading:* 48-1-0 with E-clause on May 14, 2025  
*Effective Date:* May 21, 2025

LB 140 was introduced at the request of the Governor.

### **School District Policy**

LB 140 requires that, prior to the 2025-26 school year, each school board of a public school district must adopt a policy that establishes rules and standards concerning the use of “electronic communication devices” by students while on school property or attending a school instructional function.

The development of the policy must include stakeholder participation to ensure that such policies are responsive to the unique needs and desires of students, parents, and educators in each community. The policy:

- (a) Must prohibit the use of an electronic communication device by students while on school property or attending a school instructional function; and
- (b) May include student discipline and enforcement mechanisms that limit access to electronic communication devices by students only if the school board adopts the policy as part of the rules and standards adopted in accordance with the requirements of the Nebraska Student Discipline Act (§ 79-262).

A policy adopted may not prohibit a student from using an electronic communication device while on school property or attending a school instructional function under any of the following circumstances:

- (a) When required by a student's IEP developed under the Special Education Act and any rules and regulations adopted or promulgated pursuant to the act or a plan developed under section 504 of the federal Rehabilitation Act of 1973, 29 U.S.C. 794;
- (b) When authorized by the school district for educational purposes during instructional time;
- (c) In the case of an emergency or perceived threat of danger;
- (d) When necessary to monitor or manage a student's health care; or
- (e) When determined appropriate by the school board or otherwise allowed by an appropriate school employee.



## Prohibited Actions

Nothing in LB 140 may be interpreted to authorize monitoring, collecting, or otherwise accessing any information on an electronic communication device not owned by or provided for academic use by the school district.

## Definitions

“Electronic communication device” is defined as any device that transmits by electronic means any writing, sound, visual image, or data of any nature to another electronic communication device. Electronic communication device includes a cell phone.

“Cell phone” is defined as a mobile or cellular telephone.

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| <b>LB 143</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                   |
|               | Rountree       | Education        | None            | Change provisions relating to student enrollment |

*Approved by Governor:* April 7, 2025  
*Passed on Final Reading:* 47-0-2 on April 2, 2025  
*Effective Date:* September 3, 2025

Under existing law (§ 79-215), in order to carry out the provisions of the Interstate Compact on Educational Opportunity for Military Children, a school board must permit children of military families to enroll “preliminarily” in a school district if a parent presents evidence of military orders that the military family will be stationed in this state during the current or following school year.

LB 143 provides that the preliminary enrollment and any advanced enrollment policies related to a child of a military family must also apply if the child has an individualized family service plan, has an IEP, or receives special education.

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| <b>LB 150</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i>   | <i>Subject</i>                |
|               | Bosn           | Judiciary        | Judiciary<br>Com. | Omnibus Criminal Code measure |

*Approved by Governor:* June 4, 2025  
*Passed on Final Reading:* 43-5-1 with E clause on May 30, 2025  
*Effective Date:* June 5, 2025; Section 26 becomes operative September 3, 2025

LB 150 was advanced from committee as a lengthy omnibus criminal justice measure, which contained technical and substantive revisions to a series of criminal laws and added new sections of law.



As passed and signed into law, LB 150 included modified provisions from LB 329 (von Gillern) relating to sexual abuse by a school employee. In his statement of intent, Senator von Gillern explains that his bill, “[E]xpands the criminal offense of sexual abuse by a school employee to include individuals of at least nineteen years of age who work in a school environment without being employed directly by such school.”

Accordingly, section 26 modifies section 28-316.01 in the Criminal Code regarding the following definitions:

- “School” means a public, private, denominational, or parochial school approved or accredited by the State Department of Education;
- “School contract worker” means a person nineteen years of age or older who, as part of such person's employment, is assigned to work at a school and works in proximity to students of such school, but who is not employed by such school;
- “School employee” means a person nineteen years of age or older who is employed by a school; and
- “School worker” means a school contract worker or a school employee.

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|---------------|----------------|------------------|-----------------|-----------------------------------------------------------------------------|
| <b>LB 192</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                                              |
|               | Quick          | Health           | Cavanaugh, J.   | Eliminate a sunset date under the Supplemental Nutrition Assistance Program |

*Approved by Governor:* June 2, 2025  
*Passed on Final Reading:* 41-8 on May 28, 2025  
*Effective Date:* September 3, 2025

LB 192 changes provisions for the Supplemental Nutrition Assistance Program (SNAP). The measure extends the SNAP gross income eligibility threshold of 165% of the federal poverty level (FPL) indefinitely. Currently, the gross income threshold is set to revert to 130% FPL on October 1, 2025. The net income eligibility threshold is 100% FPL. Gross is the total amount before deductions, while net is the amount after deductions. Only qualifying individuals whose income after deductions is under 100% FPL receive SNAP benefits. DHHS estimates over 4,000 families who would otherwise fail to qualify for SNAP benefits due to their gross income may remain on SNAP under the provisions of the measure.

SNAP benefits, aid received by individuals and spent on qualifying purchases at SNAP retailers, are 100% federally funded. SNAP administrative costs are split 50/50 between the state and federal partner, Food and Nutrition Services, a subagency of the U.S. Department of Agriculture (USDA). DHHS indicates potential administrative savings, a decreased need for staff, which would be initiated through the budget process if the current sunset is realized.

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| <b>LB 197</b> | <i>Sponsor</i> | <i>Committee</i>      | <i>Priority</i> | <i>Subject</i>                                                                                                                                  |
|               | Storm          | Business<br>and Labor | None            | Change provisions relating to disqualification for benefits, claim determinations, and claim redeterminations under the Employment Security Law |

*Approved by Governor:* March 11, 2025  
*Passed on Final Reading:* 47-0-2 on March 6, 2025  
*Effective Date:* September 3, 2025

The Employment Security Law was created to protect the rights of employers and employees. The law was designed to define employment and what constituted unfair labor practices. The law also defines who is eligible for unemployment insurance benefits and what those benefits entail.

LB 197 allows the Nebraska Department of Labor to adjudicate claims for unemployment insurance benefits through other means than by a claim adjudicator. LB 197 also allows the Nebraska Department of Labor to reconsider a determination of benefits if an audit conducted as part of the benefit accuracy measurement program finds an error in the original determination of benefits.

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| <b>LB 241</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                           |
|               | Hallstrom      | Banking          | None            | Provide immunity from liability for cybersecurity events |

*Approved by Governor:* March 17, 2025  
*Passed on Final Reading:* 36-10-3 on March 13, 2025  
*Effective Date:* September 3, 2025

LB 241 seeks to establish liability protections for private entities in the event of a cybersecurity breach. Specifically, it aims to limit liability for private entities facing class action lawsuits stemming from cybersecurity events unless the breach was caused by willful, wanton, or gross negligence.

#### Definitions

- (a) “Cybersecurity event” means an event resulting in unauthorized access to, or disruption or misuse of, an information system or nonpublic information stored on an information system;
- (b) “Information system” means:
  - (1) A discrete set of electronic information resources organized for the collection, processing, maintenance, use, sharing, dissemination, or disposition of electronic nonpublic information; or



- (2) A specialized system, including an industrial or process control system, a telephone switching and private branch exchange system, and an environmental control system;
- (c) “Nonpublic information” means information that is not publicly available and concerns a person that, because of a name, number, personal mark, or other identifier, can be used to identify such person, in combination with the following:
  - (1) A social security number;
  - (2) A driver's license number or state identification card number;
  - (3) A financial account number or credit or debit card number;
  - (4) A security code, access code, or password that would permit access to such person's financial accounts; or
  - (5) Any biometric record;
- (d) “Private entity” means a corporation, religious or charitable organization, association, partnership, limited liability company, limited liability partnership, or other private business entity, whether organized for-profit or not-for-profit; and
- (e) “Publicly available information” means information that is lawfully made available through federal, state, or local government records or information that a private entity has a reasonable basis to believe is lawfully made available to the general public.

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|---------------|----------------|------------------|-----------------|----------------------------------------------------------------------------------|
| <b>LB 245</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                                                   |
|               | Dekay          | Agriculture      | Agriculture     | Change provisions of the Nebraska Pure Food Act and the Weights and Measures Act |

*Approved by Governor:* April 29, 2025  
*Passed on Final Reading:* 38-7-4 with E clause on April 25, 2025  
*Effective Date:* April 30, 2025

LB 245 amends the Nebraska Pure Food Act to incorporate the 2022 recommendations of the Food Code, a publication of the federal Food and Drug Administration, which sets forth model regulations for sanitation, storage, preparation, serving, and presentation of foods to mitigate risks of foodborne illness from foods sold or served by commercial food establishments. Previously, Nebraska incorporated the 2017 edition of the Food Code. LB 245 also revises the schedule of license and inspection fees with the intent to fully cash fund the Department of Agriculture's licensure and inspection program under the Act.

Section 8 of LB 245 amends section 81-2,270 of the Nebraska Pure Food Act as it relates to food establishments, food processing plants, permits, and fees. Currently, this section of law exempts (i) educational institutions, (ii) health care facilities, (iii) nursing homes, and (iv) governmental organizations operating any type of food establishment, other than mobile food units or pushcarts, from the fee requirements. LB 245 maintains this fee exemption.



However, the measure prescribes that if any entity noted above utilizes an outside food service provider, the outside food service provider must pay any applicable fees regardless of whether the entity noted above is listed as the owner on the permit.

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|---------------|----------------|------------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 261</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                                                                                                                                                                                                   |
|               | Spkr Arch      | Appropriations   | None            | Appropriate funds for the expenses of Nebraska State Government for the biennium ending June 30, 2027, and appropriate Federal Funds allocated to the State of Nebraska pursuant to the federal American Rescue Plan Act of 2021 |

*Becomes Law without Signature:* May 21, 2025

*Passed on Final Reading:* 37-11-1 with E-clause on May 15, 2025

*Effective Date:* May 22, 2025

LB 261 represents the mainline budget bill as initially submitted by the Governor and modified by the Appropriations Committee and further amended on the floor of the Legislature. The total biennium budget from July 2025 to June 2027 is \$11.1 billion.

*Notes:* The Education Future Fund was appropriated \$242 million on or after July 1, 2026.

Aid to community colleges includes \$111,054,477 for each FY2025-26 and FY2026-27 and, by virtue of LB 173 (Prokop), the dual enrollment appropriation was increased to \$8,062,234 for each FY2025-26 and FY2026-27.

|                                                            | FY2025-26            | FY2026-27       |
|------------------------------------------------------------|----------------------|-----------------|
| TEEOSA.....                                                | \$1,036,453,304..... | \$1,024,467,449 |
| Foundation Aid <sup>1</sup> .....                          | \$112,977,519.....   | \$113,571,200   |
| Special Education Reimbursement <sup>2</sup> .....         | \$527,115,254.....   | \$545,564,287   |
| Textbook Loan Program .....                                | \$1,465,500.....     | \$1,465,500     |
| ESU Core Service .....                                     | \$9,632,419.....     | \$9,632,419     |
| ESU Technology Infrastructure .....                        | \$3,170,927.....     | \$3,170,927     |
| ESU Distance Education .....                               | \$281,654.....       | \$281,654       |
| ESU regional coaches/job-embedded training .....           | \$1,851,467.....     | \$1,851,467     |
| School Breakfast Program.....                              | \$617,898.....       | \$617,898       |
| School Lunch Program .....                                 | \$392,032.....       | \$392,032       |
| Summer Food Service .....                                  | \$90,000.....        | \$90,000        |
| Adult Basic Education Programs.....                        | \$214,664.....       | \$214,664       |
| Aid for High School Equivalency Programs .....             | \$750,000.....       | \$750,000       |
| Early Childhood Education Projects.....                    | \$3,619,357.....     | \$3,619,357     |
| Early Childhood Education Grant Program <sup>3</sup> ..... | \$7,500,000.....     | \$7,500,000     |
| Scholarships for Early Childhood Education Providers ..... | \$100,000.....       | \$100,000       |
| Nurturing Healthy Behaviors program .....                  | \$400,000.....       | \$400,000       |
| Learning Community Aid .....                               | \$470,000.....       | \$470,000       |
| Learners with High Ability .....                           | \$2,342,962.....     | \$2,342,962     |



|                                                       | FY2025-26        | FY2026-27   |
|-------------------------------------------------------|------------------|-------------|
| Career and Technical Education <sup>4</sup> .....     | \$4,809,040..... | \$4,809,040 |
| Nebraska Teacher Apprenticeship Program.....          | \$1,000,000..... | \$1,000,000 |
| Extraordinary Increase in SPED Expenditures Act ..... | \$2,500,000..... | \$2,500,000 |
| Nebraska Teacher Recruitment and Retention Act.....   | \$5,000,000..... | \$5,000,000 |
| Student Loan Forgiveness .....                        | \$5,000,000..... | \$5,000,000 |
| Statewide Assessment and Reporting .....              | \$7,149,939..... | \$7,149,939 |

<sup>1</sup> To provide 24% to public school districts under TEEOSA.

<sup>2</sup> Total from General Funds and Cash Funds.

<sup>3</sup> The Legislature provided intent language that a maximum of 5% of General Funds appropriated each fiscal year for the Early Childhood Education Grant Program for at-risk children from birth to age three may be used for evaluation and technical assistance.

<sup>4</sup> To be distributed between secondary and postsecondary schools according to the formula used for federal Perkins funds as such formula existed on January 1, 2025. Each school district will receive no less than \$7,500 for each fiscal year.

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|---------------|----------------|------------------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 264</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                                                                                                                              |
|               | Spkr Arch      | Appropriations   | None            | Provide, change, and eliminate transfers from the Cash Reserve Fund and various other funds and change, terminate, and eliminate various statutory programs |

*Becomes Law without Signature:* May 21, 2025

*Passed on Final Reading:* 35-13-1 with E-clause on May 15, 2025

*Effective Date:* May 22, 2025

LB 264 provides for fund transfers, changes provisions governing the administration and the use of funds, and repeals previous expansions to aid and incentive programs.

On May 7th, during Select File debate, Senator Hughes offered an amendment (AM1298) to LB 264, which was adopted on a 34-0 vote after a lengthy debate. The amendment modifies sections 79-1142 and 79-1145 of the Special Education Act (sections 167-168 of LB 264).

The amendment corrects the intent with regard to the 80% special education cost reimbursement established under LB 583 (2023).

As described by Bryce Wilson (NDE):

The language in AM1298 to LB 264 is to make a technical correction to the language originally included in LB 583 (2023) that increased the special education reimbursement to 80%. The original language in LB 583 created an issue as the amount originally submitted in the final financial reports includes some unallowable expenditures that can't be reimbursed which resulted in an audit finding for NDE, and the original language could cause maintenance of fiscal support issues with the federal government in future years. This



proposed language change would require the full amount appropriated to be paid out but would change the language of the appropriation to be 80% of the original submission of expenditures on the final financial report minus the (eighty percent) three-year average of unallowable expenditures or what is required to meet maintenance of fiscal support whichever is greater.

This change should allow us to clear an audit finding and provide reimbursement to schools of approximately 80% of the school-age special education expenditures submitted on the AFR as was originally intended in LB 583.

### Education Future Fund

Section 153 of LB 264 amends section 72-232.02 to direct investment earnings from the Board of Educational Lands and Funds cash fund to the Education Future Fund beginning July 1, 2025. In fact, a number of sections within LB 264 provide for transfer of funds to the Education Future Fund going forward. This may be a sign that the Legislature anticipates funding issues for the Education Future Fund in the coming years.

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|---------------|-------------------------------------------|--------------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 295</b> | <i>Sponsor</i><br>Retirement<br>Committee | <i>Committee</i><br>Retirement | <i>Priority</i><br>Retirement<br>Committee | <i>Subject</i><br>Change provisions relating to the County,<br>Judges, State Patrol, School Employees,<br>Class V Plans, and the Public Employees<br>Retirement Board |
|---------------|-------------------------------------------|--------------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|

*Approved by Governor:* April 30, 2025  
*Passed on Final Reading:* 46-0-3 with E-clause on April 25, 2025  
*Effective Date:* May 1, 2025

LB 295 makes technical and substantive changes to all five state-sponsored retirement plans (School Employees, Judges, State Patrol, State Employees, and County), but it also includes provisions related to the Class V (OPS) Plan.

As it relates to the School Employees Plan, the following changes are proposed.

### Application Deadline

LB 295 extends the retirement application deadline under the School Employees Retirement Act from 120 days prior to the effective date of the member's initial benefit to 270 days prior to the effective date of the member's initial benefit.

### Definition of Compensation

Currently, “compensation” is defined as 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 IRS Code or any other section of the code which defers or excludes such amounts from income.

LB 295 would add a fifth item, which is leave of absence pay.

#### Regular Employee

The current definition of “regular employee” is 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 20 or more hours per week. An employee hired to provide service for less than 20 hours per week but who provides service for an average of 20 or more per week in each calendar month of any three calendar months of a plan year must, beginning with the next full payroll period, commence contributions and would be deemed a regular employee for all future employment with the same employer.

LB 295 specifies that the 20-hour-per-week threshold would be calculated by dividing the total number of hours of service provided for the same employer in a calendar month by the total number of calendar days in the month and multiplying such number by seven.

#### Repayment of Benefit

Currently, if the Public Employees Retirement Board (PERB) determines that termination of employment has not occurred and a retirement benefit has been paid to a member of the Plan, the member must repay the benefit to the retirement system.

LB 295 stipulates that the PERB may determine that all or any portion of such benefit was the result of an inadvertent benefit overpayment and repayment of the benefit would create a significant hardship.

#### Lawfully Present Employees

Currently, no school employee would be authorized to participate in the Plan unless the employee is a U.S. citizen or is lawfully present in the U.S.

The law requires the employing public school and the school employee to maintain at least one of the documents listed below, which must be unexpired. LB 295 provides that the document is still valid if it has an expiration date that has been extended by the U.S. Department of Homeland Security or the U.S. Citizenship and Immigration Services.

Currently, the permitted documents, include:

- (a) A state-issued driver's license;
- (b) A state-issued identification card;
- (c) A certified copy of a birth certificate or delayed birth certificate issued in any state, territory, or possession of the U.S.;



- (d) A Consular Report of Birth Abroad issued by the U.S. Department of State;
- (e) A U.S. passport;
- (f) A foreign passport with a U.S. visa;
- (g) A U.S. Certificate of Naturalization;
- (h) A U.S. Certificate of Citizenship;
- (i) A tribal certificate of Native American blood or similar document;
- (j) A U.S. Citizenship and Immigration Services Employment Authorization Document, Form I-766;
- (k) A U.S. Citizenship and Immigration Services Permanent Resident Card, Form I-551; or
- (l) Any other document issued by the U.S. Department of Homeland Security or the U.S. Citizenship and Immigration Services granting employment authorization in the U.S. and approved by the retirement board.

LB 295 would add an additional permitted document type: A state-issued motor vehicle learner's permit.

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|               |                |                  |                 |                                                                                                                                                                                                                |
|---------------|----------------|------------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 296</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                                                                                                                                                                                 |
|               | Arch           | Education        | None            | Require NDE to create a centralized education records system and employ registrars relating to students under the jurisdiction of the juvenile court and change provisions relating to graduation requirements |

*Approved by Governor:* March 11, 2025  
*Passed on Final Reading:* 48-0-1 on March 6, 2025  
*Effective Date:* September 3, 2025

*Background:* LB 705 (2023) required NDE, DHHS, the Office of Probation Administration, and the State Court Administrator to enter into a memorandum of understanding for the sharing of data relevant to students who are under the jurisdiction of the juvenile court. The purpose of the sharing of data is to provide systems-wide coordination to improve educational opportunities and outcomes and to facilitate service coordination for such students.

The memorandum would include the intent for NDE to contract with an outside consultant with expertise in the education of court-involved students to assist in the development of the policies and procedures.

In accordance with this directive, NDE contracted with Bellwether, which is a national nonprofit organization.

The “Bellwether Report,” entitled, “Data Sharing for Youth Under the Jurisdiction of the Juvenile Court,” was issued in September 2024. The executive summary of the report states that:

In Nebraska, students under the jurisdiction of the juvenile court are educated in diverse settings such as public schools, interim-program schools, special purpose schools, and non-public schools. Historically, these students have underperformed academically compared to their non-juvenile-court-involved peers and are disproportionately students of color, students with disabilities, and students from low-income families.



A key condition for positive educational outcomes for youth under the jurisdiction of the juvenile court is the efficient transfer of education records between placements. Currently, Nebraska faces significant challenges in this area, as identified through extensive interviews, focus groups, and stakeholder meetings. The obstacles to effective data sharing include delays, mistrust, lack of system integration, reliance on low-tech solutions, privacy concerns, and inadequate knowledge. These inefficiencies contribute to negative outcomes for youth, causing them to miss crucial instructional time or be subjected to redundant coursework. This often results in disengagement, frustration, and drop-out.

To address these issues, Bellwether, in collaboration with a team of state leaders, has developed a comprehensive set of recommendations that propose establishing a centralized records service under the Nebraska Department of Education (NDE). This system aims to centralize education data collection and distribution using highly trained registrars to ensure data accuracy, resolve discrepancies, and create comprehensive student records. This centralized service would streamline the data-sharing process and ensure compliance with privacy regulations. Beyond the centralization of records, the recommendations also advocate for improvements in governance design to enhance efficiency, consistency, and accountability. Additionally, the introduction of a statewide basic high school diploma aims to increase graduation rates for youth under the jurisdiction of the juvenile court.

If enacted comprehensively, these reforms will make Nebraska a national model for education data sharing that will positively impact the educational experiences and outcomes of youth under the jurisdiction of the juvenile court, providing them with a more cohesive educational experience.

LB 296 would implement the suggestions contained within the Bellwether Report along with the original directives contained within LB 705 (2023).

### Centralized Education Records System

By July 1, 2026, NDE must maintain a centralized education records system for students under the jurisdiction of a juvenile court. The system must allow for the immediate transfer of education records as appropriate. Each approved or accredited school must share education records with the department for inclusion in the centralized education records system *immediately upon request* for any student under the jurisdiction of a juvenile court.

The Commissioner of Education is directed to employ registrars who would be responsible for ensuring the education records of students under the jurisdiction of a juvenile court are maintained in an accurate and timely manner in the centralized education records system.

Registrars would also analyze the education records of high school students under the jurisdiction of a juvenile court to determine if additional credit hours should be awarded by the Commissioner of Education for academic work that has been completed by the students.

The Commissioner of Education must, either upon request or in response to an analysis conducted by a registrar, award credit hours pursuant to rules adopted by the State Board to any high school student who is or was under the jurisdiction of a juvenile court and has evidence of the completion of academic work that would generally be required for the credit hours. Any credit hours awarded by the commissioner must be recognized by any approved or accredited school and must count toward meeting any graduation requirements related to the subject area of the credit hours.



The cost of the centralized education records system and registrars would be paid from the State Department of Education Improvement Grant Fund.

### **Diploma**

Current law (§ 79-729) requires that each high school student must complete a minimum of 200 high school credit hours prior to graduation. At least 80% of the minimum credit hours must be core curriculum courses prescribed by the State Board.

LB 296 provides that, beginning with the 2026-27 school year, for a student who meets the above requirement and who was at any point during high school under the jurisdiction of a juvenile court and residing in an out-of-home placement under such jurisdiction:

- (i) A public high school must, upon request, allow such student to graduate with a high school diploma from such school without any additional requirements if the student was enrolled at any point in such high school; or
- (ii) If such student does not graduate from an approved or accredited high school, the Commissioner of Education must, upon request, award a state high school diploma.

The bill provides that no student, parent, or guardian may make any request that would result in a student receiving more than one high school diploma.

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| <b>LB 297</b> | <i>Sponsor</i> | <i>Committee</i>   | <i>Priority</i> | <i>Subject</i>                                                                        |
|---------------|----------------|--------------------|-----------------|---------------------------------------------------------------------------------------|
|               | Ibach          | Business and Labor | None            | Change provisions relating to the combined tax rate under the Employment Security Law |

*Approved by Governor:* March 25, 2025  
*Passed on Final Reading:* 45-0-4 with E clause on March 20, 2025  
*Effective Date:* March 26, 2025

*Background:* LB 297 was brought by Senator Ibach on behalf of the Department of Labor with the goal of reducing Nebraska's unemployment combined tax. This tax is paid by employers, and funds the payment of unemployment benefits. Most of the combined tax collected goes directly to the Unemployment Insurance Trust Fund (UI). The UI Trust Fund can only be used for the payment of unemployment benefits, and Nebraska has one of the healthiest UI trust funds in the country.

The current balance of the UI trust fund far exceeds the amount necessary to fund the payments of benefits during a recession, or even a pandemic. The current balance of the trust fund is approximately \$544 million, whereas the Nebraska Department of Labor paid out approximately \$95 million in UI benefits in 2024.

LB 297 adjusts the combined tax rate calculation used to set tax rates for unemployment insurance taxes to immediately lower the 2025 tax rate, and reduce the calculation for planned collection of



the UI combined tax for future years, with the goal of reducing the overall UI Trust Fund balance to a more reasonable reserve.

Additionally, LB 297 grants the Commissioner of Labor the authority to make informed decisions to lower the UI tax rate for employers. LB 297 lessens the tax burden on employers while still maintaining a sufficient unemployment trust fund balance to pay unemployment benefits.

*Summary of Changes:* In tax year 2025 only, the category twelve rate will be 0.48. Also, the Commissioner of Labor may adjust the yield factor to a lower scheduled yield factor if the state's reserve ratio is .7% or greater rather than the current 1% or greater.

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| LB 298 | Sponsor | Committee       | Priority | Subject                                                                                                                                     |
|--------|---------|-----------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------|
|        | Arch    | Executive Board | Arch     | Provide for the Division of Legislative Oversight, the Legislative Oversight Committee and change provisions relating to the Public Counsel |

*Approved by Governor:* June 4, 2025  
*Passed on Final Reading:* 46-2-1 with the E clause on May 30, 2025  
*Effective Date:* June 5, 2025

LB 298 is a lengthy measure that addresses legislative oversight. The legislation creates the Division of Legislative Oversight within the Legislative Council as well as the Legislative Oversight Committee, a special committee that replaces the current Performance Audit Committee, to oversee the new division.

The director of the new division will be appointed by the Legislature and require a two-thirds vote for appointment and for removal. The director will serve a 6-year term. The director would then appoint an Inspector General for a 5-year term.

The current offices of the Legislative Audit Office, the Office of Inspector General of Nebraska Child Welfare, and the Office of Inspector General of the Nebraska Correctional System would be moved to the Division of Legislative Oversight.

#### Division of Legislative Oversight

The Division of Legislative Oversight is created within the Legislative Council. The division would be responsible for conducting assessments, investigations, audits, inspections, and other reviews of Nebraska state government to ensure the Legislature is able to carry out its responsibilities to secure needed information to legislate and appropriate.

#### Division Director

The Director of Legislative Oversight would:



- (a) Develop key performance indicators, with the approval of the Legislative Oversight Committee, for both short-term and long-term legislative oversight of state agencies and programs;
- (b) Make recommendations to the Legislative Oversight Committee and the Executive Board of the Legislative Council regarding the duties, responsibilities, and activities of the division and division staff;
- (c) Ensure that all assessments, investigations, audits, inspections, and other reviews are conducted by the division without regard to special or partisan interest and in accordance with relevant standards or guidelines; and
- (d) Carry out the director's duties under the Legislative Performance Audit Act, the Office of Inspector General of Nebraska Child Welfare Act, and the Office of Inspector General of the Nebraska Correctional System Act.

### Legislative Oversight Committee

The Legislative Oversight Committee is created as a special legislative committee to exercise the authority and perform the duties provided for in the:

- (a) Legislative Performance Audit Act,
- (b) the Office of Inspector General of Nebraska Child Welfare Act, and
- (c) the Office of Inspector General of the Nebraska Correctional System Act.

The committee would be composed of nine members of the Legislature, including:

- (a) Speaker of the Legislature,
- (b) chairperson of the Executive Board,
- (c) chairperson of the Appropriations Committee,
- (d) chairperson of the Judiciary Committee,
- (e) chairperson of the Health and Human Services Committee, and
- (f) four other members of the Legislature chosen by the Executive Board.

The chairperson and vice-chairperson of the Legislative Oversight Committee would be elected by a majority vote of the committee.

For purposes of tax incentive performance audits, the committee must also include as nonvoting members the chairperson of the Revenue Committee or his/her designee and one other member of the Revenue Committee, as selected by the Revenue Committee.

The Legislative Oversight Committee would oversee all aspects of the Division of Legislative Oversight without regard to special or partisan interests and in accordance with relevant standards and guidelines.

### Legislative Audit Office

The Legislative Audit Office is created within the Division of Legislative Oversight. The office would conduct performance audits. The Legislative Auditor would be appointed by the Director



of Legislative Oversight with approval from the chairperson of the Executive Board and the chairperson of the Legislative Oversight Committee.

The Legislative Auditor must employ the staff as deems necessary to carry out the duties of the office within the amount available by appropriation through the Division of Legislative Oversight for the Legislative Audit Office.

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|---------------|----------------|------------------|-----------------|-----------------------------------------------|
| <b>LB 303</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                |
|               | Hughes         | Education        | Hughes          | Create the School Financing Review Commission |

*Approved by Governor:* June 4, 2025  
*Passed on Final Reading:* 48-0-1 with E clause on May 30, 2025  
*Effective Date:* June 5, 2025

LB 303 was originally introduced at the request of the Governor and provided for comprehensive school finance modifications. It also called for the creation of a “School Finance Reform Commission.”

As passed and signed into law, the measure no longer incorporated modifications to the existing school finance system. However, it did call for the creation of the “School Financing Review Commission.”

#### Composition of Commission

The commission would consist of 18 members, including:

- (a) The Commissioner of Education or designee;
- (b) The Property Tax Administrator or designee;
- (c) One representative of the Governor appointed by the Governor;
- (d) Three members of the Legislature, who will be nonvoting members of the commission, including (1) the Chairperson of the Education Committee or designee, (2) the Chairperson of the Revenue Committee or designee, and (3) one member appointed by the Executive Board in January of each odd-numbered year for a two-year term, except that the initial member will be appointed within 30 days after the effective date of LB 303 and will serve until a successor is appointed in January 2027. No more than two members may be affiliated with the same political party;
- (e) One member who is a representative of postsecondary education with expertise in school finance;
- (f) Four members who are superintendents or school board members representing a Class I, II, or III school district. At least one member is appointed representing each class of school district. No more than two members may represent the same class of school district, no



more than three members may be superintendents, and no more than three members may be school board members;

- (g) One member that is a representative of a Class IV school district and one member that is a representative of a Class V school district. One member appointed must be a school board member of the school district being represented and the other member must be a school administrator in the other school district being represented; and
- (h) Five members appointed from the state at large, which must include (i) at least one individual having experience in business, (ii) at least one individual having experience in farming, (iii) at least one individual teaching as a certified teacher in a public school, and (iv) two other individuals. These members may be retired.

The members outlined in (a) through (c) would serve as ex officio members of the commission.

The members outlined in (e) through (h) would be appointed by the Governor within 30 days after the effective date of the legislation. Initial appointees would serve terms as described below. Thereafter, members would serve terms of three years, and any vacancy would be filled by the Governor for the remainder of the vacated term. For purposes of determining term length and expiration of terms, the initial terms for members would begin 30 days after the effective date of the legislation.

The Governor must, upon appointment, designate the initial term for the members appointed except the initial terms for members described in (e) through (h) would be as follows:

- (1) The member appointed under (e), one member described in (g), and one member described in (h) would serve a three-year term;
- (2) Two members described in (f), one member described in (g), and one member described in (h) would serve an initial term of two years; and
- (3) Two members described in (f) and three members described in (h) would serve an initial term of one year.

If at any point a member no longer meets the qualification for such member's position on the commission, the member must vacate membership on the commission. Any vacancy in the commission would be filled in the same manner and same qualification as the original appointment.

#### Purpose of Commission

The purpose of the School Financing Review Commission is to study and provide advisory recommendations relating to school funding in Nebraska. The commission must:

- (a) Evaluate the school funding formula for education under the Tax Equity and Educational Opportunities Support Act (TEEOSA) and make recommendations for adjustments or changes to such formula that may be necessary to help prevent the increase of property taxes;
- (b) Regularly review the resources side of the formula under TEEOSA;



- (c) Regularly review the needs side of the formula under TEEOSA;
- (d) Analyze options for how to minimize the negative impact on schools during times when the state may be unable to fully fund the formula under TEEOSA;
- (e) Analyze the impact of funding for education on student achievement and outcomes, focusing on, but not limited to:
  - Access to early childhood education;
  - student attendance;
  - literacy;
  - graduation rate;
  - college-going rate; and
  - postsecondary workforce participation.
- (f) Analyze the impact of funding for education on issues and resources impacting students with relatively high needs, including:
  - students who live in areas of high concentrations of poverty,
  - students with an individualized education program, and
  - students with limited English proficiency.

The commission, to the extent it is practical, must compare findings to similar policies from other states.

### Report

By December 1, 2025, and by November 1 of each year thereafter, the commission must prepare and deliver to the Clerk of the Legislature an annual report with its observations and recommendations.

### Other Provisions Related to the Commission

- The Commissioner of Education or designee would serve as the chairperson of the commission, and the commission must elect a vice-chairperson from among its members.
- The commission would meet at least four times a year and at least once per calendar quarter.
- NDE may provide staff to assist the commission as needed and requested by the chairperson of the commission in accordance with guidelines developed by the commission. The commission may also obtain assistance from NDE, the Department of Revenue, and the Legislative Fiscal Office in acquiring the data needed to carry out its duties.
- The commission would be housed within NDE.



### Spending Lid Exception

Prior to passage, Senator Ballard successfully amended LB 303 to include a change to an existing spending lid exception (§ 79-1028.01). The current lid exception, relating to employer contributions for the School Employees Retirement Plan, provides that a school district may exceed its budget authority by a specific dollar amount for expenditures to pay for employer contributions above 7.35%. The current employer rate is 9.88%. On July 1, 2025, the employer rate will be 8.08%.

The Ballard amendment creates a new subsection to this lid exception providing that, for school fiscal years 2025-26 and 2026-27, the lid exception would permit the amount of expenditures for school fiscal year 2024-25 to be carried over and included in the budget authority for school fiscal years 2025-26 and 2026-27.

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|---------------|-------------------------------------|-------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 306</b> | <i>Sponsor</i><br>Education<br>Com. | <i>Committee</i><br>Education | <i>Priority</i><br>Education<br>Com. | <i>Subject</i><br>Change provisions relating to admission to elementary and secondary schools, and require a database of financial information regarding school districts and reporting regarding funding from foreign adversarial sources |
|---------------|-------------------------------------|-------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

*Approved by Governor:* June 4, 2025  
*Passed on Final Reading:* 41-8 with E clause on June 2, 2025  
*Effective Date:* June 5, 2025

### Participation in Extracurricular Activities (Sections 1 and 2 of LB 306)

*Background:* The provisions in sections 1 and 2 derive from LB 497 (Murman), which was never advanced from committee but was nevertheless successfully merged into LB 306. LB 497 was supported by the Nebraska Christian Home Educators Association and the Lincoln Home School Orchestras, among others.

LB 306 amends section 79-215 to provide that a school board must admit a student upon request without charge for part-time enrollment for purposes of participating in extracurricular activities if:

- (a) the student is also enrolled in a private school or in a home school and
- (b) either –
  - (i) the school district where the student or the student's parent resides does not offer the extracurricular activity in which the student desires to participate and the school district that the student is requesting to attend is the closest school district to the residence of the student or the student's parent that offers such extracurricular activity or



- (ii) the school district where the student or the student's parent resides does offer the extracurricular activity in which the student desires to participate but the school district the student is requesting to attend includes the closest school to the residence of the student or the student's parent that offers such extracurricular activity.

**Policy Update:** LB 306 also amends section 79-2,136 relating to part-time enrollment and extracurricular activities.

LB 306 provides that school board policies and procedures must require any student desiring to participate in extracurricular activities *regulated by an athletics or activities association* (i.e., NSAA), to which the school is a member, to be enrolled five credit hours offered by the school district in any semester *in order to participate in such extracurricular activities, but may not prohibit a student from enrolling in more than five credit hours.*

The measure further stipulates that both the compulsory attendance law (§ 79-201) and laws relating to habitual truancy would apply to such students.

*Effective:* Sections 1 and 2 become effective September 3, 2025

Database of Financial Information  
(Section 11 of LB 306)

*Background:* As amended prior to passage, LB 306 includes the modified provisions of LB 625 (Dover) relating to the creation of a database of financial information. LB 625 was advanced to General File by a 7-1 vote, but no one other than Senator Dover testified on the bill.

*Website Database:* LB 306 requires the Department of Administrative Services (DAS) to develop, maintain, and make available for public inspection on its website a database of financial information from all school districts in the state. The required information must include, at a minimum, revenue sources, expenditures, and a balance sheet that contains all assets and liabilities for each school district from the most recent audit reports filed with the Commissioner of Education.

The budget administrator of the budget division of DAS is required to designate an implementation date for the database, but must be no later than January 1, 2026.

**Required Information:** School districts are required to provide to DAS such information from the school district's most recent audit report filed with the Commissioner of Education as is necessary to develop and maintain the database.

School districts must provide updated information to DAS on an annual basis, and DAS must update the database no later than 30 days after receiving any such information.

School districts are also required to provide historical financial information beginning with calendar year 2005 to DAS. Such information must be collected and added to the database if available as soon as practicable.



The data requirement does not include disclosure of information that is considered confidential under state or federal law or is not a public record.

*Effective:* Section 11 becomes effective September 3, 2025

### Scholarship Qualifications (Sections 7-9 of LB 306)

One of the more controversial amendments ultimately adopted to LB 306 prior to passage was championed by Senator Hallstrom and opposed by Senator Murman.

LB 306 provides that the minimum test score qualification for a scholarship under the Nebraska Career Scholarship Act is met either from a composite score on a standard college admission test or the equivalent score on the SAT.

*Effective:* Sections 7-9 become effective September 3, 2025

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| <b>LB 346</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                                                                                                                                                                |
|---------------|----------------|------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|               | Arch           | Government       | Speaker         | Provide for termination of boards, commissions, committees, councils, funds, groups, panels, and task forces and change and eliminate funds and powers and duties of departments and agencies |

*Approved by Governor:* May 30, 2025  
*Passed on Final Reading:* 49-0 on May 28, 2025  
*Effective Date:* September 3, 2025

### Background

In 2000, the Legislature created the Early Childhood Interagency Coordinating Council to advise and assist the collaborating agencies in carrying out the provisions of the:

- Early Intervention Act,
- Quality Child Care Act,
- Early Childhood Training Center,
- Early Childhood Education Grant Program,
- Before-and-after-school or prekindergarten services, and
- other early childhood care and education initiatives under state supervision.

### Operational Efficiencies

LB 346 was brought at the request of the governor and proposes combining or outright repealing several boards and commissions. The proposal is intended to find operational efficiencies and to reduce the complexity of the Nebraska government.



Within LB 346, section 23 modified provisions related to the Early Childhood Interagency Coordinating Council. The legislation limits the council to 16 members beginning July 1, 2026, all of whom would be appointed by the Governor. The council had previously included over 30 members and there was no limit on the number of members prior to LB 346.

Upon introduction of LB 346, First Five Nebraska and other interested groups, argued that the measure would have inadvertently made Nebraska noncompliant with federal requirements by making changes to the membership composition of the Early Childhood Interagency Coordinating Council. As noted by First Five Nebraska, the council was created in order to:

[A]ssist state agencies in complying with the Individuals with Disabilities Education Act (IDEA) and the Head Start for School Readiness Act. It is unique from most other states in that it consolidates two federally required state advisory councils into one.

First Five Nebraska worked closely with the Governor's office to maintain membership compliance pursuant to federal law, while still realizing efficiencies by reducing the number of statutorily required membership from over 30 to 16 members. These changes helped to ensure that the state's yearly allocation of \$3.3 million for IDEA Part C funds and \$80 million for Head Start funds were preserved.

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|---------------|------------------|------------------|------------------|--------------------------------------------------------------------------------------------------------------|
| <b>LB 376</b> | <i>Sponsor</i>   | <i>Committee</i> | <i>Priority</i>  | <i>Subject</i>                                                                                               |
|               | Health Committee | Health Committee | Health Committee | Change and eliminate programs and services administered by DHHS and eliminate various reporting requirements |

*Approved by Governor:* June 4, 2025  
*Passed on Final Reading:* 47-1-1 on May 30, 2025  
*Effective Date:* September 3, 2025

LB 376 modifies statutes pertaining to reports required by DHHS. Several sections within this legislation are noteworthy for public education.

### Screening

Current law, section 71-4741, requires DHHS to determine which birthing facilities are administering hearing screening tests to newborns and infants on a voluntary basis and the number of newborns and infants screened. The department is required to submit electronically an annual report to the Legislature stating the number of:

- (a) Birthing facilities administering voluntary hearing screening tests during birth admission;
- (b) Newborns screened as compared to the total number of newborns born in such facilities;
- (c) Newborns who passed a hearing screening test during birth admission if administered;
- (d) Newborns who did not pass a hearing screening test during birth admission if administered;
- and
- (e) Newborns recommended for follow-up care.



This reporting requirement is eliminated under LB 376.

What remains in this statute is the requirement that DHHS, in consultation with NDE, along with birthing facilities, and other providers, develop approved screening methods and protocols for statewide hearing screening tests of substantially all newborns and infants.

#### DHHS Office Space

Another section of LB 376 sunsets the requirement that counties maintain DHHS office space at no charge to the state as of June 30, 2028.

This estimated future cost to the state is somewhere between \$2.5 million and \$4 million. The added cost would not be realized until FY2029.

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|---------------|----------------|------------------|-----------------|-----------------------------------------------|
| <b>LB 383</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                |
|               | Storer         | Judiciary        | Storer          | Adopt the Parental Rights in Social Media Act |

*Approved by Governor:* May 20, 2025  
*Passed on Final Reading:* 46-3-0 on May 14, 2025  
*Effective Date:* July 1, 2026 for Sections 26-30

LB 383 creates the Parental Rights in Social Media Act (sections 26-30). The measure prohibits a social media company from permitting a minor to become an account holder. A social media platform must use a reasonable age verification method to verify the age of an individual seeking to become an account holder on the company's social media platform.

A social media company or third-party vendor conducting the verification may not retain any identifying information of an individual after verification is complete.

#### Exception

A social media company may allow a minor to become an account holder if the parent of the minor provides express parental consent authorizing the minor to become an account holder. A social media company or third-party vendor must verify the express parental consent, which must include:

- (a) Age verification of the parent through a reasonable age verification method; and
- (b) An oath, affirmation, or form signed by the parent and returned to the social media company or third-party vendor by common carrier, facsimile, or electronic scan stating that the consenting adult is the minor user's parent and authorizes such minor to become an account holder.

Once age and parental consent, if applicable, are verified, the social media company may permit the minor to become an account holder. Reverification of an account holder is not required unless parental consent is revoked by a parent.



### Revocation

A social media company must develop a method for a parent to revoke consent for a minor to be an account holder. If consent is revoked, a social media company must remove the account of the parent's minor and prohibit the minor from becoming an account holder until additional express parental consent is provided.

### Supervision

A social media company must provide a parent of a minor account holder with methods for the parent to supervise the minor's account. The methods must include options for the parent to:

- (a) View all posts the minor account holder makes under the social media platform account;
- (b) View all responses and messages sent to or by the minor account holder in the social media platform account;
- (c) Control the minor's privacy and account settings; and
- (d) Monitor and limit the amount of time the minor account holder spends using the social media platform.

### Enforcement

The Nebraska Attorney General is required to enforce the Parental Rights in Social Media Act and may impose a penalty of up to \$2,500 per violation.

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|---------------|--------------------------|-------------------------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 390</b> | <i>Sponsor</i><br>Murman | <i>Committee</i><br>Education | <i>Priority</i><br>None | <i>Subject</i><br>Require each school board to adopt a policy relating to access by a parent, guardian, or educational decisionmaker to certain school library information |
|---------------|--------------------------|-------------------------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

*Approved by Governor:* April 14, 2025  
*Passed on Final Reading:* 34-14-1 on April 10, 2025  
*Effective Date:* September 3, 2025

### Policy Requirement

LB 390 requires that each school board of a public school district adopt a policy for implementation at the beginning of the 2026-27 school year, relating to the rights of a parent, guardian, or educational decisionmaker to access school library materials.

The policy must:

- (a) Require the creation of a catalog of all books in the school district's library, categorized by school building, which must be accessible for viewing by a parent, guardian, or educational decisionmaker of a student attending such school district; and



(b) Provide the opportunity for a parent, guardian, or educational decisionmaker of a student to be notified when the student of such parent, guardian, or educational decisionmaker checks out a book from the school library by means of a website or application notification or by opting in to email notifications. The notification must include:

- (1) The title of the book checked out by the student;
- (2) The name of the author of the book checked out by the student; and
- (3) The date the book checked out by the student is due to be returned to the school library.

This would only apply to a school library that is located on school district property and will not apply to any other public library regardless if the library contracts with a school district for use by students.

“Educational decisionmaker” is defined as a person designated or ordered by a court to make educational decisions on behalf of a child (§ 79-530).

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| <b>LB 391</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                                                          |
|---------------|----------------|------------------|-----------------|-----------------------------------------------------------------------------------------|
|               | Murman         | Revenue          | Speaker         | Adopt the Give to Enable Scholarship Act and provide for certain income tax adjustments |

*Approved by Governor:* June 4, 2025  
*Passed on Final Reading:* 45-3-1 on May 30, 2025  
*Effective Date:* September 3, 2025

LB 391 creates the Give to Enable Support Act and the Give to Enable Support Cash Fund.

The fund would be administered by the State Treasurer, who would accept contributions from any private individual or private entity and credit all contributions to the Give to Enable Support Cash Fund. No General Funds would be transferred to this Fund.

The Program would begin on January 1, 2026. The purpose of the program is to promote access to accounts by establishing accounts using distributions from the Give to Enable Support Cash Fund. The accounts may then be used to pay the qualified disability expenses of qualified individuals.

In order to participate in the Program, a qualified individual would submit an application to the State Treasurer. The State Treasurer would accept applications from January 1 to June 1 of each year beginning in 2026. The application must include:

- (a) Information necessary to certify the applicant's status as a qualified individual;
- (b) The applicant's personal information necessary to establish an account; and
- (c) Any other information required by the State Treasurer.



A “qualified individual” is defined as an individual with a disability as defined in IRS Code 529A who does not have an account at the time he/she is approved to become a participant in the Program.

If the State Treasurer determines that the applicant qualifies to have an account established under the Program, the State Treasurer would notify the applicant of the approval. The State Treasurer may approve as many applications as funding for the program allows for each calendar year.

A qualified and approved individual would have an account established for the individual. The account would be established by April 1 of the year following the year the application is approved and would be funded with no less than the minimum amount required to open an account or such greater amount as determined by the State Treasurer.

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|---------------|----------------|------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 428</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                                                                                                    |
|               | Murman         | Education        | None            | Change provisions relating to school policies on the involvement of parents, guardians, and educational decisionmakers in schools |

*Approved by Governor:* April 29, 2025  
*Passed on Final Reading:* 41-5-3 on April 25, 2025  
*Effective Date:* September 3, 2025

LB 428 amends the Parental Involvement Act (§ 79-532). This Act has been the subject of significant controversy in the Legislature for the past several years.

The current Parental Involvement Act requires school districts to adopt a policy, which includes a number of provisions. LB 428 proposes additional requirements for the policy relating to surveys.

#### **School Policy Modification**

School district policy is required to be modified to provide a requirement that:

IF the school administers

- (a) a survey requesting that students provide sexual information, mental health information, medical information, information on health-risk behaviors, religious information, information of political affiliation, or any other information that the school board deems to be sensitive in nature OR
- (b) a nonanonymous survey requesting students provide information relating to drug, vape, alcohol, or tobacco use,

THEN the school district must, at least 15 days prior to the administration of the survey, notify parents, guardians, and educational decisionmakers of students that are to receive the survey.



The notice must be made through the school's electronic notification system or by physical mail to the address on file for the student. The notice must:

- describe the nature and types of questions included in the survey,
- the purposes and age-appropriateness of the survey,
- how information collected by the survey will be used,
- who will have access to such information,
- the steps that will be taken to protect student privacy, and
- whether and how any findings or results of such survey will be disclosed.

Parents, guardians, and educational decisionmakers have the right to:

- (a) Request that a copy of the survey be sent through the school's electronic notification system or physical mail to the address on file for the student,
- (b) review the survey in person at the school, and
- (c) exempt their child from participating in the survey.

Unless required by federal or state law or regulation, school personnel administering any such survey may not disclose personally identifiable information of a child.

No survey requesting sexual information of a student may be administered to any student in kindergarten through grade six.

#### Limitation

The bill states that nothing in the provisions of the measure may be construed to require disclosure of information in violation of:

- (a) the federal Family Educational Rights and Privacy Act of 1974, as amended, 20 U.S.C. 1232g, or any federal regulations and applicable guidelines adopted in accordance with such act, as such act, regulations, and guidelines existed on January 1, 2024;
- (b) the federal Protection of Pupil Rights Amendment of 1978, 20 U.S.C. 1232h, as such section existed on January 1, 2025;
- (c) the federal Children's Online Privacy Protection Act of 1998, 15 U.S.C. 6501 et seq., as such act existed on January 1, 2025; and
- (d) the federal Children's Internet Protection Act, 47 C.F.R. 54.520, as such regulation existed on January 1, 2025.

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| <b>LB 457</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                    |
|               | Bostar         | Banking          | None            | Require anaphylaxis policies for school districts |

*Approved by Governor:* April 14, 2025  
*Passed on Final Reading:* 47-1-1 on April 10, 2025  
*Effective Date:* September 3, 2025



LB 457 requires DHHS, in consultation with NDE, to develop model anaphylaxis policies available for use in school districts and licensed child care programs setting forth guidelines and procedures to be followed for the prevention of anaphylaxis and during a medical emergency resulting from anaphylaxis.

The policies may be developed with input from representatives of (i) allergy medicine, (ii) pediatric physicians, (iii) school nurses and other health care providers with expertise in treating children with anaphylaxis, (iv) parents of children with severe allergies, (v) school administrators, (vi) teachers, (vii) school food service directors, and (viii) other appropriate entities.

The policies must include:

- (a) A procedure and treatment plan, including emergency protocols and responsibilities for staff members of licensed child care programs, school nurses, and other appropriate school personnel, for responding to anaphylaxis;
- (b) A procedure and appropriate guidelines for the development and implementation of an individualized health care plan for children with a food or other allergy that could result in anaphylaxis;
- (c) A communication plan for the intake and dissemination of information provided by the state regarding children with a food or other allergy that could result in anaphylaxis, including a discussion of methods, treatments, and therapies to reduce the risk of allergic reactions, including anaphylaxis;
- (d) Strategies for the reduction of the risk of exposure to anaphylactic causative agents, including food and other allergens; and
- (e) A communication plan for discussion with children who have developed adequate verbal communication and comprehension skills and with the parents, guardians, and educational decisionmakers of all children attending the school district or licensed child care program about foods that are safe and unsafe and about strategies to avoid exposure to unsafe food.

The policies must be reexamined and updated as needed at least once every three years to be consistent with best practices relating to anaphylaxis prevention, treatment, and emergency response methods.

A model policy developed or updated must be made available on the applicable department's website (presumably both the DHHS and NDE websites).

### **Required Policy**

LB 457 provides that, by July 1, 2026, each school district must adopt a written policy to address incidents of anaphylaxis involving students at school. A school board may use the model policy in school districts as a guide. The policy may not conflict with or hinder the implementation of an individualized anaphylaxis plan of a student and must be consistent with existing law (§ 79-224) relating to self-management by a student.



A school district must publish the policy in any school district handbook, manual, or similar publication that sets forth the comprehensive rules, procedures, and standards of conduct for students at school.

A school district with a policy to address incidents of anaphylaxis involving students at school that is in effect prior to the effective date of the bill may remain in effect and must satisfy the requirements noted above.

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| <b>LB 521</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                                                                                          |
|---------------|----------------|------------------|-----------------|-------------------------------------------------------------------------------------------------------------------------|
|               | Sanders        | Government       | Government      | Change and eliminate provisions relating to the Election Act and change notice requirements under the Open Meetings Act |

*Approved by Governor:* May 30, 2025  
*Passed on Final Reading:* 49-0 with E clause on May 28, 2025  
*Effective Date:* May 31, 2025

LB 521 was originally meant to carry various changes to the Election Act. As the measure emerged from committee, it also included changes to the Open Meetings Act (section 82 of LB 521).

Current provisions of the Open Meetings Act (§ 84-1411) provide that in case of refusal, neglect, or inability of the newspaper to publish the notice, the public body must:

- (a) post such notice on its website, if available,
- (b) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and
- (c) post such notice in a conspicuous public place in such public body's jurisdiction.

LB 521 stipulates that the public body must “request the newspaper” submit a post on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers.

The bill also requires that the public body maintain a written record of the request to the newspaper.

LB 521 provides that, in addition to a method of notice required by the Act, such notice may also be provided by any other appropriate method designated by the public body or the advisory committee.

**Each public body is required to record the methods and dates of such notice in its minutes.**

The bill requires that the notice must contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda (which must be kept continually current) must be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items must be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda may not be altered later than: (i) 24 hours before the scheduled commencement of the meeting or



(ii) 48 hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body must have the right to modify the agenda to include items of an emergency nature only at the public meeting.

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|---------------|----------------|------------------|-------------------------|-------------------------------------------------------------|
| <b>LB 645</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Priority</i>         | <i>Subject</i>                                              |
|               | Ballard        | Retirement       | Retirement<br>Committee | Change provisions relating to the School<br>Retirement Fund |

*Approved by Governor:* May 6, 2025  
*Passed on Final Reading:* 45-2-2 with E-clause on April 30, 2025  
*Effective Date:* May 7, 2025

LB 645 was introduced on behalf of the Governor to reduce the state's liability for the School Employees Retirement Plan. The savings to the state are intended to help fill the existing budget shortfall. The measure is projected to reduce the state's funding responsibility by over \$83 million in the next biennium.

The current contribution rates are based on employee compensation as follows:

- Employee rate: 9.78%
- Employer rate: 9.88% (101% of the employee rate)
- State rate: 2%

These rates have been in place since 2013.

Under LB 645, the rates would be determined by the current funding ratio on the actuarial value of assets in the School Retirement Fund.

Beginning on July 1, 2025, and each July 1st thereafter, the new system would be based on the most recent previous year as reported in the annual actuarial valuation report, which is released in November of each year. The current funding ratio is 99.91%, which was established by the state's actuary in November 2024.

If the funded ratio is less than 96%

- Employee rate: 9.75%
- Employer rate: 9.85% (101% of the employee rate)
- State rate: 2%

If the funded ratio is 96% or greater and less than 98%

- Employee rate: 8.75%
- Employer rate: 8.84% (101% of the employee rate)
- State rate: .7%

If the funded ratio is 98% or greater and less than 100%

- Employee rate: 8%
- Employer rate: 8.08% (101% of the employee rate)
- State rate: .7%



If the funded ratio is 100% or greater

- Employee rate: 7.25%
- Employer rate: 7.32% (101% of the employee rate)
- State rate: no contribution required

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| <b>LB 647</b> | <i>Sponsor</i>  | <i>Committee</i> | <i>Priority</i> | <i>Subject</i>                                                                                                                                                                              |
|---------------|-----------------|------------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|               | Revenue<br>Com. | Revenue          | Revenue<br>Com. | Omnibus revenue measure that includes changes relating to budget limitations, property tax request authority, the Property Tax Request Act, and the Nebraska educational savings plan trust |

*Approved by Governor:* May 30, 2025  
*Passed on Final Reading:* 35-13-1 with E clause on May 30, 2025  
*Effective Date:* Various

LB 647 was introduced as a Revenue Committee shell bill. It was advanced from committee as an omnibus revenue-related measure, which included provisions from LB 131 (529 Plans), LB 709 (adoption expenses), and LB 566 (purchase of property in blighted areas).

### 529 Plans

The most controversial of these provisions related to expanding the bounds of the Nebraska Educational Savings Trust (NEST). NEST is currently a 529 college savings plan providing a tax-advantaged account for education expenses. Its name stems from Section 529 of the IRS tax code, which gives these plans special tax breaks to encourage saving for education.

The NEST-related provisions of LB 647 derive from LB 131 (Sorrentino), which proposes to expand the current NEST to be available to all eligible educational institutions (public and private), to include elementary and secondary schools, as well as postsecondary institutions. The bill removes elementary and secondary education payments from the nonqualified withdrawal list.

Beginning January 1, 2029, expenses for (private school) tuition in connection with enrollment or attendance at an elementary or secondary school would be permitted up to \$10,000 per beneficiary per taxable year.

Contributions to 529 accounts grow tax-deferred, and withdrawals are exempt from state and federal taxes as long as they are used for a beneficiary's qualified education expenses, including tuition, room and board at an eligible postsecondary educational institution.

Individuals may claim a state income tax deduction equal to contributions they make to an account, up to \$5,000 for those married filing separately and \$10,000 for other filers.



### Adoption Expenses

The provisions of LB 709 (Bostar) were included in LB 647. LB 709 would create a refundable state income tax credit equal to 10% of the federal adoption expenses tax credit allowed to a taxpayer in the same taxable year. This portion of LB 647 (sections 7-9) will become operative September 3, 2025.

### Purchase of Property in Blighted Areas

The provisions of LB 566 (Quick) were included in LB 647. LB 566 amends existing law permitting individuals to claim a nonrefundable \$5,000 income tax credit if they purchase a primary residence located in an area that has been declared extremely blighted. The credit is scheduled to sunset on January 1, 2026. LB 566 would extend the sunset to January 1, 2032.

### Recreational Trail Easements

LB 647 includes the provisions of LB 628 (Dover) to establish the Recreational Trail Easement Property Tax Exemption Act. The Act provides that a taxpayer who encumbers their property with a perpetual recreational trail easement may apply for a property tax exemption for the portion of the property that has been encumbered with the easement. This portion of LB 647 (sections 1-6) becomes operative on January 1, 2026.

The Legislative Fiscal Office reports that property tax exemptions would occur when property owners qualify and utilize easements and are estimated to decrease a political subdivision's property tax base. "A change in the taxable base for schools due to the exemption of property could have an impact on state aid under TEEOSA, but any such amount is indeterminate."

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|---------------|-------------------------------|-----------------------------|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 650</b> | <i>Sponsor</i><br>von Gillern | <i>Committee</i><br>Revenue | <i>Priority</i><br>Revenue<br>Committee | <i>Subject</i><br>Adopt the Community Development Assistance Act and change provisions relating to land banks, property tax exemptions, motor vehicle tax provisions, and certain tax credits |
|---------------|-------------------------------|-----------------------------|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

*Approved by Governor:* May 6, 2025  
*Passed on Final Reading:* 40-7-2 with E-clause on April 30, 2025  
*Effective Date:* May 7, 2025

LB 650 was introduced at the request of the Governor.

The legislation is an omnibus revenue-related measure containing a variety of provisions. As it relates to public education, the most notable provision of LB 650 is a change in motor vehicle tax revenue.

These provisions derive from LB 547 (Rountree), which intended to expand the exemption for disabled veterans from the state motor vehicle tax.



The bill amends current definitions of a disabled veteran and a blind veteran as found in section 77-202.23, to align with the more expansive federal definition found in 5 U.S.C. 2108, as the section existed on January 1, 2025. Accordingly, a disabled veteran would mean:

- (a) An individual who has served on active duty in the armed forces, been separated therefrom under honorable conditions, and has established the present existence of a service-connected disability; or
- (b) An individual who is receiving compensation, disability retirement benefits, or pension because of a public statute administered by the Department of Veterans Affairs or a military department.

This provision of LB 650 becomes operative on January 1, 2026.

The Nebraska DMV has estimated the total reduction in motor vehicle tax to be \$28.8 million (a loss of \$10.8 million in 2025-26 and \$18 million in 2026-27 in revenue for the DMV and local governments). The revenue loss would be a result of an increase in the number of disabled veterans and blind veterans eligible for the motor vehicle tax exemption. The DMV approximates 40,000 of the 43,465 veterans (as estimated by the U.S. Dept. of Veterans Affairs) would utilize the motor vehicle tax exemption. The average motor vehicle tax savings per veteran is estimated to be \$450.

For public schools, the loss in revenue from the motor vehicle tax is estimated to be \$6,350,400 in 2025-26 and \$10,584,000 in 2026-27.

| Estimated Motor Vehicle Revenue Losses                     | FY2025-26<br>(6 months, beginning<br>January 1, 2026) | FY2026-27<br>(full 12 months of the<br>yearly revenue) |
|------------------------------------------------------------|-------------------------------------------------------|--------------------------------------------------------|
| DMV Vehicle Title Registration Modernization Fund (1%)     | (\$108,000)                                           | (\$180,000)                                            |
| Motor Vehicle Tax – Commission to County (1%)              | (\$108,000)                                           | (\$180,000)                                            |
| Motor Vehicle Tax – Cities and Counties (40% of remainder) | (\$4,233,600)                                         | (\$7,056,000)                                          |
| Motor Vehicle Tax – Schools (60% of remainder)             | (\$6,350,400)                                         | (\$10,584,000)                                         |
| <b>Motor Vehicle Tax Impact under LB 650</b>               | <b>(\$10,800,000)</b>                                 | <b>(\$18,000,000)</b>                                  |

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|----------------|-------------------------|----------------------------------------|--------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>LR 19CA</b> | <i>Sponsor</i><br>Dover | <i>Committee</i><br>Executive<br>Board | <i>Priority</i><br>Dover | <i>Subject</i><br>Constitutional amendment to change<br>legislative term limits to three consecutive<br>terms |
|----------------|-------------------------|----------------------------------------|--------------------------|---------------------------------------------------------------------------------------------------------------|

*Delivered to Secretary of State:* May 28, 2025  
*Passed on Final Reading:* 39-10 on May 28, 2025

LR 19CA was introduced by Senator Dover and 22 co-sponsors. The constitutional amendment would change current provisions in the Nebraska Constitution so that a state lawmaker could serve three rather than two (4-year) terms of office.



The measure will appear on the November 2026 General Election ballot.

*Note:* On November 7, 2000, Nebraska voters approved a measure (415) as an initiated constitutional amendment. It was approved by a 56% to 44% margin.



## II. Interim Study Resolutions

### Education Committee

**LR144** (Kauth) Interim study to examine potential changes to Nebraska's teacher certification requirements to create an apprenticeship-based pathway for persons seeking to transition into teaching grades kindergarten through twelve

*Purpose:* The purpose of this resolution is to propose an interim study to examine potential changes to Nebraska's teacher certification requirements to create an apprenticeship-based pathway for individuals with equivalent education and professional experience who seek to transition into kindergarten through grade twelve teaching.

Nebraska faces ongoing challenges in attracting and retaining qualified educators, particularly in rural and high-need school districts, and the traditional teacher certification process may present barriers for individuals with equivalent education and professional experience in other fields who seek to transition into the teaching profession later in their careers. Alternative pathways to certification, including onsite apprenticeship programs conducted by school districts, may provide opportunities to increase the number of qualified teachers while maintaining high-quality standards for Nebraska schools. Such apprenticeship programs would focus on pedagogical training, classroom management, and other essential instructional skills to ensure competency and effectiveness in teaching. The State Board of Education plays a critical role in establishing standards and oversight mechanisms for teacher certification programs, including alternative pathways such as school district led apprenticeships.

This interim study is meant to examine potential changes to Nebraska's teacher certification requirements to allow individuals with equivalent education and experience to enter the teaching profession through an apprenticeship-based pathway conducted by school districts. Such study shall include, but need not be limited to:

- (1) An evaluation of existing barriers within Nebraska's current teacher certification process that may hinder professionals from transitioning into teaching;
- (2) An examination of best practices from other states that have implemented alternative certification pathways, including apprenticeship programs;
- (3) An assessment of the pedagogical and classroom management training necessary to maintain high-quality instructional standards in an apprenticeship program;
- (4) A determination of the role of school districts in designing and implementing apprenticeship programs for prospective teachers;
- (5) An examination of the process by which the State Board of Education would approve school district apprenticeship programs and ensure alignment of such programs with state educational standards;
- (6) An investigation of the criteria and process by which individuals completing an apprenticeship program would be certified as teachers in Nebraska;



- (7) Consideration of the potential impact of an apprenticeship pathway on addressing teacher shortages in critical subject areas and geographic regions;
- (8) An identification of any statutory or regulatory changes necessary to implement such an apprenticeship pathway; and
- (9) Input from relevant stakeholders, including representatives from the State Department of Education, the State Board of Education, school district administrators, teacher preparation programs, educators, and other interested parties.

**LR164 (McKinney)** Interim study to examine to what extent inmates between five and twenty-one years of age, under the care of the Department of Correctional Services, are being provided educational services

*Purpose:* The purpose of this resolution is to propose an interim study to examine to what extent inmates between five and twenty-one years of age, that are under the care of the Department of Correctional Services, are being provided educational services and what statutory or regulatory changes are necessary to ensure these inmates receive educational instruction. This study shall include, but is not limited to, determining how many such incarcerated individuals are participating in educational programs, including a General Educational Development program to earn their high school equivalency diploma, offered by the department as well as through partnerships with educational institutions such as Southeast Community College.

**LR189 (Dorn)** Interim study to examine the financing of public education through the Tax Equity and Educational Opportunities Support Act formula and develop recommendations for improving school funding in Nebraska

*Purpose:* The purpose of this resolution is to propose an interim study to examine the financing of public education through the Tax Equity and Educational Opportunities Support Act formula and develop recommendations for improving school funding in Nebraska. The study may review ways to increase the amount of state aid committed to schools to offset property tax use and reduce property taxes as a share of total state and local taxes.

This study shall include, but not be limited to, examining:

- (1) Fairness and equity for public school students in all parts of the state;
- (2) Efficiencies and effectiveness in the use of tax resources to educate public school students in Nebraska; and
- (3) Stability in the resources available to school districts, particularly in times of economic volatility.

**LR196 (Kauth)** Interim study to study truancy in Nebraska schools

*Purpose:* The purpose of this resolution is to propose an interim study to study truancy in Nebraska schools.



**LR202** (Sorrentino) Interim study to explore a landscape analysis of the various higher education teacher preparation programs around the state

*Purpose:* The purpose of this resolution is to propose an interim study to explore a landscape analysis of the various higher education teacher preparation programs around the state, campus by campus, to see how future teachers are being prepared to teach literacy.

**LR204** (Juarez) Interim study to examine the causes of burnout in kindergarten through twelfth grade teachers and its impact on teachers and students

*Purpose:* The purpose of this resolution is to propose an interim study to examine the causes of burnout in kindergarten through twelfth grade teachers and its impact on teachers and students. The study shall include, but need not be limited to, an examination of the following factors: Educational mandates, administrative burdens, classroom discipline issues, educational funding, emotional demands, workloads, safety issues, salaries, and staff shortages. The study shall also examine what the state can do to mitigate teacher burnout and incentivize retention.

**LR205** (Strommen) Interim study to examine barriers to and benefits of data sharing between the State Department of Education and the Department of Health and Human Services for purposes of the Early Childhood Integrated Data System

*Purpose:* The purpose of this resolution is to propose an interim study to examine barriers to and benefits of data sharing between the State Department of Education and the Department of Health and Human Services for purposes of the Early Childhood Integrated Data System.

This study shall include, but not be limited to, the following:

- (1) Describing the Early Childhood Integrated Data System as it currently exists and the historical context for its development;
- (2) Examining the use of the Early Childhood Integrated Data System to maximize efficiencies for participating state agencies to meet legislatively mandated reporting requirements, providing accountability for public dollars, and supporting parental choice in early childhood settings;
- (3) Analyzing the statutory barriers to interagency data sharing and potential solutions;
- (4) Examining data privacy procedures and data access rules maintained in the Early Childhood Integrated Data System;
- (5) Analyzing the infrastructure necessary to improve the Early Childhood Integrated Data System, including funding; and
- (6) Reviewing early childhood integrated data systems in other states.

**LR228** (Cavanaugh, J.) Interim study to examine and assess the adequacy of compensation for higher education faculty who primarily engage in classroom instruction within Nebraska's public institutions



*Purpose:* The purpose of this resolution is to propose an interim study to examine and assess the adequacy of compensation for higher education faculty who primarily engage in classroom instruction within Nebraska's public institutions. This study will identify disparities, analyze competitive salary structures, and explore potential policy solutions to ensure faculty members receive fair and competitive compensation. The study shall include, but need not be limited to, an examination of the following:

- (1) A review of current salary levels and compensation structures for faculty in Nebraska's public higher education institutions;
- (2) A comparison of Nebraska's public higher education faculty salaries with those at peer institutions in surrounding states;
- (3) An examination of salary disparities across disciplines and the impact of those disparities on recruitment and retention;
- (4) An analysis of the impact of faculty compensation on student outcomes, including retention and graduation rates;
- (5) A review of potential funding mechanisms or policy changes to enhance faculty compensation in a sustainable manner; and
- (6) Consideration of alternative compensation models, including cost-of-living increases, performance-based pay, benefits enhancements, and other incentives.

In conducting this interim study, the Education Committee of the Legislature may confer with the Coordinating Commission for Postsecondary Education, the University of Nebraska, state colleges, community colleges, faculty organizations, faculty members, administrators, students, policy experts, other relevant entities, and stakeholders.

**LR259** (Armendariz) Interim study to examine the feasibility, benefits, and framework for establishing a high school agriculture student exchange program within Nebraska modeled after foreign student exchange programs

*Purpose:* The purpose of this resolution is to propose an interim study to examine the feasibility, benefits, and framework for establishing a high school agriculture student exchange program within Nebraska modeled after foreign student exchange programs to foster cross-regional learning, cultural exchange, and deeper appreciation for Nebraska's agricultural heritage and rural life.

The study shall include, but need not be limited to, the following:

- (1) The feasibility and structure of such a program, including exchange duration, school credit recognition, and housing arrangements;
- (2) The potential for collaboration with local school districts, the State Department of Education, the Department of Agriculture, the Cooperative Extension Service of the University of Nebraska, including the state 4-H program, and Future Farmers of America;



- (3) The benefits to student participants, host communities, and Nebraska's agricultural education system;
- (4) Potential models, including urban-to-rural exchanges within Nebraska, as well as interstate exchanges with other agricultural regions;
- (5) Considerations to ensure student participation from low-income urban areas; and
- (6) Potential funding sources, including state appropriations, federal grants, and private sponsorships.

In conducting this interim study, the Education Committee of the Legislature may confer with other standing committees of the Legislature, state agencies, and other stakeholders.

#### Executive Board

**LR174** (DeBoer) Interim study to provide a comprehensive analysis of the standing committee system of the Legislature

*Purpose:* The purpose of this resolution is to propose an interim study for a comprehensive analysis of the standing committee system of the Legislature to determine if any improvements or changes to that system would be warranted. This study shall include, but need not be limited to, an examination of the following:

- (1) The creation of new standing committees to reflect contemporary needs of Nebraska and the elimination or consolidation of current committees associated with the creation of any new standing committees;
- (2) Standing committee subject matter jurisdiction;
- (3) The legislative bill load of each standing committee; and
- (4) Other issues relating to standing committees.

**LR249** (Cavanaugh, M.) Interim study to examine the feasibility and benefits of establishing a ways and means committee to enhance coordination and collaboration between the Revenue Committee and the Appropriations Committee of the Legislature

*Purpose:* The purpose of this resolution is to propose an interim study to examine the feasibility and potential benefits of establishing a ways and means committee to enhance coordination and collaboration between the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature, in order to create a more integrated and balanced approach to the state's budgeting process.

The study shall include, but not be limited to, the following:

- (1) Examining the current roles and responsibilities of the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature, including areas of jurisdictional overlap and how these affect the efficiency and transparency of the budget process;



- (2) Examining the timing and alignment of revenue forecasting and budget setting processes, including the interaction between the Nebraska Economic Forecasting Advisory Board's schedule and the legislative appropriations timeline;
- (3) Studying best practices from other states and governmental bodies, particularly those with a functioning ways and means committee or equivalent structures that integrate tax policy, revenue forecasting, and appropriations oversight;
- (4) Determining potential duties and scope of a ways and means committee, including recommendations on how such a body could improve coordination, policy alignment, and strategic planning in budget matters;
- (5) Examining opportunities to improve procedures related to revenue estimation, budget development, and legislative oversight of appropriations; and
- (6) Considering recommendations for a model budget process for the Legislature, including proposed reforms that align with nationally recognized public finance standards and government accountability best practices. In conducting this interim study, the Executive Board of the Legislative Council may confer with legislative staff, policy experts, representatives of the Department of Administrative Services and the Legislative Fiscal Office, and other stakeholders with relevant expertise in public finance, legislative budgeting, and tax policy.

The Executive Board of the Legislative Council may consult with and request the assistance of the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature, the Legislative Fiscal Office, and other legislative committees as appropriate.

The Executive Board of the Legislative Council shall prepare and submit a report with its findings and recommendations to the Legislature or the Executive Board by December 15, 2025.

#### Government Committee

**LR192** (Sanders) Interim study to investigate public notice requirements in Nebraska, including those mandated under the Open Meetings Act and the Administrative Procedure Act

*Purpose:* The purpose of this resolution is to propose an interim study to investigate public notice requirements in Nebraska, including those mandated under the Open Meetings Act and the Administrative Procedure Act.

**LR206** (Strommen) Interim study to examine the initiative and referendum petition processes in the twenty-six states in which such a process exists

*Purpose:* The purpose of this resolution is to propose an interim study to examine the initiative and referendum petition processes in the twenty-six states in which such a process exists. The study shall include, but need not be limited to, an examination of the following:



- (1) Recent proposed statutory or constitutional changes to initiative and referendum petition processes, including changes to signature requirements, circulation periods, initiative content, circulator requirements, signer requirements, petition requirements, ballot language, election requirements, withdrawing signatures, and campaign finance requirements;
- (2) Whether all Nebraskans, including individuals in low-population areas, are fairly and properly represented in the initiative petition process; and
- (3) Spending on initiative petition measures in Nebraska over the last fifteen years, including names of funding entities, dollar amounts, and where such entities are located.

**LR233** (Quick) Interim study to examine issues relating to state agency guidance documents, rules, and regulations

*Purpose:* The purpose of this resolution is to propose an interim study to examine issues relating to state agency guidance documents, rules, and regulations. The study shall include, but need not be limited to, an examination of the following:

- (1) The process used by state agencies to issue guidance documents under section 84-901.03 and the opportunity for public involvement and stakeholder input before the issuance of such guidance documents;
- (2) The difference in purpose and effect between guidance documents and rules and regulations; and
- (3) Whether guidance documents issued by state agencies have imposed greater burdens on Nebraska nonprofits and businesses than required under federal law or federal regulation.

#### Health Committee

**LR220** (Fredrickson) Interim study to examine the adequacy of funding and resources available to Level 3 Special Education Contractual Services for children

*Purpose:* The purpose of this resolution is to propose an interim study to examine the adequacy of funding and resources available to Level 3 Special Education Contractual Services for children. Children and students receiving Level 3 care require the highest level of intervention and support due to the severity of their behavioral or emotional challenges. Level 3 care providers offer specialized and intensive care for children exhibiting significant behavioral issues, such as aggression, self-harm, severe defiance, and disruptions to their living environments. The effectiveness of Level 3 care is directly influenced by staffing levels, access to therapeutic services, facility safety and structure, and the implementation of innovative care models tailored to the unique needs of residents. Additional resources may be necessary to enhance staffing, expand therapeutic services, improve facility infrastructure, and support program evaluation to better address the needs of children in Level 3 care. Ensuring transparency and evaluating effectiveness of such resources is critical to determining their impact and justifying future needs.

This study shall include, but not be limited to, the following:



- (1) Assessing current funding levels and their utilization by Level 3 care providers;
- (2) Evaluating the adequacy of staffing levels, including staff-to-student ratios and training programs for managing severe behavioral challenges;
- (3) Analyzing the availability and quality of therapeutic services, such as individualized and group counseling, trauma-informed care, and crisis intervention strategies;
- (4) Examining the state of facility infrastructure, including safety features and therapeutic environments;
- (5) Reviewing existing program development efforts and their outcomes; and
- (6) Identifying potential funding gaps and recommending strategies to ensure adequate support for these facilities.

#### Retirement Committee

**LR96** (Retirement Committee) Interim study to examine the Nebraska Public Employees Retirement Systems administered by the Public Employees Retirement Board

*Purpose:* The purpose of this resolution is to propose an interim study to examine the Nebraska Public Employees Retirement Systems administered by the Public Employees Retirement Board, including the State Employees Retirement System of the State of Nebraska, the Retirement System for Nebraska Counties, the School Employees Retirement System of the State of Nebraska, the Nebraska State Patrol Retirement System, the Nebraska Judges Retirement System, and the retirement system administered under the Class V School Employees Retirement Act. The study shall examine issues as they relate to the funding needs, benefits, contributions, and administration of each retirement system.

**LR97** (Retirement Committee) Interim study to carry out the provisions of section 13-2402, which requires the Nebraska Retirement Systems Committee to monitor underfunded defined benefit plans administered by political subdivisions

*Purpose:* The purpose of this resolution is to propose an interim study to carry out the provisions of section 13-2402, which requires the Nebraska Retirement Systems Committee to monitor underfunded defined benefit plans administered by political subdivisions. The study shall include a public hearing for the presentation of reports by political subdivisions with underfunded defined benefit plans.

**LR98** (Retirement Committee) Interim study to examine issues within the jurisdiction of the Nebraska Retirement Systems Committee

*Purpose:* The purpose of this resolution is to propose an interim study to examine any issues within the jurisdiction of the Nebraska Retirement Systems Committee of the Legislature that may arise during the interim.



**LR230** (Lonowski) Interim study to examine options for allowing retired teachers to return to intermittent work at a school

*Purpose:* The purpose of this resolution is to propose an interim study to examine options for allowing retired teachers to return to intermittent work at a school for more than eight days per month during their bona fide one hundred eighty-day separation period from their employer.

#### Revenue Committee

**LR126** (von Gillern) Interim study to examine the impact of certain tax incentive programs currently in effect in Nebraska

*Purpose:* The purpose of this resolution is to conduct an interim study to examine the impact of certain tax incentive programs currently in effect in Nebraska. The study shall evaluate the Nebraska Advantage Act and ImagiNE Nebraska Act in terms of their function, impact upon Nebraska's economy and communities, as well as business and industrial sectors, and influence upon overall tax receipts and the state's budgeting process. The study shall include, but is not limited to, an examination of the following:

- (1) The impact of the Nebraska Advantage Act and ImagiNE Nebraska Act on state revenue;
- (2) The utilization of tax credits under the Nebraska Advantage Act and ImagiNE Nebraska Act since their passage;
- (3) The effectiveness of the Nebraska Advantage Act and ImagiNE Nebraska Act in promoting growth in business, industry, and employment in Nebraska; and
- (4) The future of a cohesive and sustainable economic development and business attraction strategy to drive growth in Nebraska. In conducting this interim study, the Revenue Committee may confer with state agencies, other standing committees of the Legislature, and relevant stakeholders, including, but not limited to, representatives from the business community, economic development community, and local municipalities.

**LR255** (Andersen) Interim study to examine the fiscal, constitutional, and administrative implications of adopting LR12CA, 2025, which proposes reforms to Nebraska's property tax system

*Purpose:* The purpose of this resolution is to propose an interim study to examine the fiscal, constitutional, and administrative implications of adopting Legislative Resolution 12CA, One Hundred Ninth Legislature, First Session, 2025, as amended by proposed amendment AM1101, which proposes significant reforms to Nebraska's property tax system and underlying constitutional language. The study shall include, but need not be limited to, an examination of the following:

- (1) The fiscal and distributional impacts of capping the annual increase in property taxes levied on any parcel of real property by the allowable growth percentage, defined as the lesser of three percent or the Consumer Price Index for All Urban Consumers;



- (2) The legal and constitutional implications of substituting the current uniform and proportional clause of Article VIII, section 1, of the Constitution of Nebraska, with a system that establishes full taxable value based on the 2025 assessed value or purchase price following a change of ownership;
- (3) The practical challenges and administrative viability of implementing a static assessed value system for real property, including mechanisms for adjustment upon sale or new construction;
- (4) The impact of such a system on taxpayer equity, particularly among similarly situated properties with different ownership timelines, and the resultant tax disparities;
- (5) The implications of the proposed valuation structure on revenue predictability and budgeting processes for schools, counties, municipalities, and other local political subdivisions;
- (6) The definition clarity and scope of terms, including, but not limited to, "purchase", "change of ownership", and "new construction", and the exemption for spousal transfers;
- (7) The comparative evaluation of similar models in other states, such as California's Proposition 13, Florida's Save Our Homes amendment, and Oklahoma's property tax limitations, and the lessons they may offer for Nebraska;
- (8) The potential impact on housing affordability and accessibility for young people, first-time homebuyers, fixed-income homeowners, and individuals attempting to enter the housing market during a period of high home prices and limited supply;
- (9) The effects on agricultural producers and rural landowners, particularly regarding the classification, valuation, and long-term tax obligations for farmland and horticultural property; and
- (10) Stakeholder concerns and input from assessors, local governments, school districts, taxpayer advocacy organizations, and the Department of Revenue regarding feasibility and unintended consequences. In conducting this interim study, the Revenue Committee may consult with legal experts, tax policy professionals, economists, state agencies, and relevant stakeholders to ensure a comprehensive evaluation of the proposed reforms.

#### Transportation Committee

**LR157** (DeBoer) Interim study to examine and monitor issues relating to broadband and broadband deployment in Nebraska

*Purpose:* The purpose of this resolution is to propose an interim study to examine and monitor issues relating to broadband and broadband deployment in Nebraska. This study shall include, but need not be limited to, an examination of the following:

- (1) Projects being undertaken as a part of any state or federal effort for the expansion of broadband availability in Nebraska, including, but not limited to, an examination of changing federal requirements for various programs and any delays such changes may cause;



- (2) Cooperation across jurisdictions on the shared goal of ensuring broadband is available for all Nebraskans;
- (3) Resiliency and redundancy in the broadband networks being built to ensure Nebraskans have consistent access to broadband services;
- (4) The changing regulatory landscape with regard to broadband services, the necessity of the state to provide oversight to protect the interests of Nebraska consumers, the necessity of related regulations in Nebraska, and where efficiencies can be found to speed up the deployment of broadband services; and
- (5) Other issues relating to broadband expansion in Nebraska.

**LR254** (Clements) Interim study to examine potential adjustments to the collection of motor vehicle tax, motor vehicle tax distribution schemes, motor vehicle fees, and other revenue sources due to the potential elimination of the Nebraska inheritance tax

*Purpose:* The purpose of this resolution is to propose an interim study to examine potential adjustments to the collection of motor vehicle tax, motor vehicle tax distribution schemes, motor vehicle fees, and other revenue sources due to the potential elimination of the Nebraska inheritance tax. The study shall include, but need not be limited to, an examination of the following:

- (1) The current motor vehicle tax distribution, motor vehicle fees and distribution, civil fees and other revenue sources;
- (2) The potential adjustment to such current revenue sources to provide adequate funds for necessary county government duties and services; and
- (3) The potential elimination of unnecessary costly statutory requirements for counties related to motor vehicles.

In conducting this interim study, the Transportation and Telecommunications Committee of the Legislature may confer with other standing committees of the Legislature, state agencies, county officials and employees, and other stakeholders.



June 4, 2025

SENT VIA EMAIL

Dear Superintendent,

We are writing to every school district today in light of Governor Pillen's signing of Legislative Bill 89 into law. We are writing to remind you of your duties to all students in Nebraska, regardless of their sex or gender identity. It is the responsibility of your school district to ensure that trans students are supported, and their learning environment is free of discrimination.

LB 89 discriminates against transgender student athletes and prevents them from fully participating in school, including students who have been or hoped to be part of sports teams in your schools. However, your obligation to comply with state law should not run afoul of existing antidiscrimination laws and policies.

Nebraska law prohibits discrimination or segregation on the basis of "race, color, sex, religion, national origin, disability, or ancestry" in any place of public accommodation.<sup>1</sup> Places of public accommodation include a "sports arena, stadium, or other place of exhibition or entertainment"<sup>2</sup> and "any public facility owned, operated, or managed by or on behalf of this state or any agency or subdivision thereof, or any public corporation, and any such facility supported in whole or in part by public funds."<sup>3</sup>

Your obligation to implement LB 89 does not require or empower schools to prohibit or restrict access to places of public accommodation based on sex or gender identity, including against those who are visiting from out-of-state or who are non-Nebraskan residents. The Nebraska State Activities Association (NSAA) has existing policy relating to the participation of transgender students in school athletics. We anticipate that the NSAA policy will likely update in alignment with LB 89's passage and guidance issued by the federal Department of Education, but that should continue to serve as a resource as you draft your school's policy.

We urge you to share this information with your boards and ensure that all students and members of the public who may visit, use, or enter your schools and facilities have equal access and opportunity without facing undue discrimination. We appreciate your work educating Nebraska's students and your partnership in ensuring protection of the rights of students.

If we can be of any help in addressing any questions you have related to this topic, please reach out.

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<sup>1</sup> Neb. Rev. Stat. § 20-132

<sup>2</sup> Neb. Rev. Stat. § 20-133(4)

<sup>3</sup> Neb. Rev. Stat. § 20-133(5)



Sincerely,



Mindy Rush Chipman  
mrushchipman@aclunebraska.org  
Executive Director  
ACLU of Nebraska

**ACLU** Nebraska



Abbi Swatsworth  
abbi@outnebraska.org  
Executive Director  
OutNebraska

**OUTNEBRASKA**

About the ACLU of Nebraska: For nearly 60 years in Nebraska, the ACLU has worked in our courts, legislature, and communities to protect the constitutional and individual rights of all people. With a nationwide network of offices and millions of members and supporters, we take up the toughest human rights, civil rights and civil liberties fights. Beyond one person, party, or side—we the people dare to create a more perfect union. The ACLU of Nebraska protects the constitutional rights of all students to equal educational opportunities, regardless of race, sex, gender identity, national origin or socioeconomic status.

About OutNebraska: For almost 15 years, OutNebraska has worked to celebrate and empower the LGBTQ+ community throughout our great state. Our vision is a Nebraska that honors the full spectrum of LGBTQ+ people. Advocating for queer youth is vital to our mission. We are proud to partner with the ACLU to share important information and as a resource while building learning environments where all students can thrive.



**1002**  
**Creation, Amendment and Distribution of Policies**

Each of these policies shall become the official policy of the school district when the board has approved it by majority vote of the members present at any lawfully convened meeting of the board.

It shall generally be the practice of the board to adopt or amend any policy after a single reading at any regular or special board meeting. However, the board may, in its discretion, review policies at multiple meetings prior to taking action.

The superintendent shall maintain an official copy of the board's policies, which may be in paper copy in the central office or on the district's website or electronic board meeting site. For any policies with specific review, hearing, or posting requirements, the superintendent will ensure those obligations are completed. The superintendent will also ensure all board members have access to a copy of the district's policies.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **1002**

### **Creation, Amendment and Distribution of Policies**

Each of these policies shall become the official policy of the school district when the board has approved it by majority vote of the members present at any lawfully convened meeting of the board.

It shall generally be the practice of the board to adopt or amend any policy after a single reading at any regular or special board meeting. However, the board may, in its discretion, review policies at multiple meetings prior to taking action.

~~Each policy shall bear the date when it was adopted, revised or reviewed.~~

~~The superintendent shall distribute copies of these policies to all members of the board, maintain a master copy in the central office, and see to it that the policies are maintained on the school district's web site. maintain an official copy of the board's policies, which may be in paper copy in the central office or on the district's website or electronic board meeting site. For any policies with specific review, hearing, or posting requirements, the superintendent will ensure those obligations are completed. The superintendent will also ensure all board members have access to a copy of the district's policies.~~

#### **Annual Review**

~~The board shall review all policies at least once every three years. Nebraska statutes require an annual review and/or hearing to solicit public comment on these specific policies:~~

~~Parental Involvement Policy~~

~~Title I Parental Involvement Policy~~

~~(NOTE: These first two are distinct parental involvement policies, and both must be reviewed annually.)~~

~~Student Fees Policy~~

~~Bullying~~

~~Multicultural Education~~

~~Student Assessment~~



~~Teacher Evaluation~~

~~Student Academic Performance~~

~~Safety and Security Committee~~

~~Attendance and Excessive Absenteeism~~

~~The board may update or add policies as needed. The board shall determine the number of copies of policies to be made and their distribution. The superintendent shall maintain an up-to-date master copy of the policies in the main administrative office. Unless otherwise directed by the board, the master copy shall be considered the official district policy manual.~~

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **2006 Complaint Procedure**

Good communication helps to resolve many misunderstandings and disagreements. This complaint procedure applies to complaints unless the complaint is subject to a different procedure required by law, policy or contract. Individuals who have a complaint should discuss their concerns with appropriate school personnel in an effort to resolve problems at the lowest level of the chain of command. When those efforts do not resolve matters satisfactorily, including matters involving discrimination or harassment on the basis of race, color, national origin, sex, marital status, disability, or age, a complainant should follow the procedures set forth in any specific policy addressing those areas or the procedures set forth below. Allegations of sex discrimination covered by Title IX will be addressed through the board's Title IX policy.

References to "coordinator" in this policy refer to the board-designated coordinator for the applicable area, such as the Section 504 Coordinator for allegations of disability-based discrimination.

Under this policy, factual conclusions will be based on a preponderance of the evidence.

### **Complaint and Appeal Process.**

1. The first step is for the complainant to speak directly to the person(s) with whom the complainant has a concern. For example, a parent who is unhappy with a classroom teacher should initially discuss the matter with the teacher. However, the complainant should skip the first step if complainant reasonably believes speaking directly to the person would subject complainant or complainant's student to discrimination or harassment.
2. The second step is for the complainant to speak to the building principal, coordinator, superintendent, or president of the board of education, as set forth below. Anyone with questions about the appropriate person to speak with may request clarification from the superintendent.
  - a) Complaints about the operation, decisions, or personnel within a building should be submitted to the principal of the building.



- b) Complaints about the operations of the school district or a building principal should be submitted in writing to the superintendent of schools.
  - c) Complaints about the superintendent of schools should be submitted in writing to the president of the board of education.
  - d) Complaints involving discrimination or harassment on the basis of race, color, national origin, sex, marital status, disability, or age may be submitted to the applicable coordinator. Complaints involving discrimination or harassment may also be submitted at any time to the Office for Civil Rights, U.S. Department of Education: by email at [OCR.KansasCity@ed.gov](mailto:OCR.KansasCity@ed.gov); by telephone at (816) 268-0550; or by fax at (816) 268-0599.
3. When a complainant submits a complaint to an administrator or coordinator, the administrator or coordinator shall first determine whether another applicable procedure is required by policy or law and if so, direct the complaint to the appropriate person to follow that procedure. If not, the administrator or coordinator will promptly and thoroughly investigate the complaint, and shall:
- a) Determine whether the complainant has discussed the matter with the respondent.
    - 1) If the complainant has not, urge the complainant to discuss the matter directly with the respondent, if appropriate.
    - 2) If the complainant refuses to discuss the matter with the respondent, the administrator or coordinator shall, in his or her sole discretion, determine whether the complaint should or must be pursued further.
  - b) Strongly encourage the complainant to reduce his or her concerns to writing.
  - c) Interview the complainant and, if necessary, the respondent against whom the complaint is filed, to determine:
    - 1) All relevant details of the complaint;



- 2) All witnesses and documents which the complainant believes support the complaint;
  - 3) The action or solution which the complainant seeks.
  - d) Respond to the complainant. If the complaint involves discrimination or harassment, the response shall be in writing and shall be submitted within 180 calendar days after the administrator or coordinator receives the complaint.
- 4. If either the complainant or the respondent is not satisfied with the decision, he or she may appeal the decision to the superintendent. The superintendent may assign a qualified designee to hear any appeal.
  - a) The appeal must be in writing.
  - b) This appeal must be received by the superintendent no later than three (3) calendar days from the date of the decision.
  - c) For complaints addressed through other applicable procedures that do not include a separate investigatory process, the superintendent will investigate as he or she deems appropriate.
  - d) The superintendent will prepare a written decision and provide it to the complainant and any other person entitled by law to receive the appeal decision. For complaints involving discrimination or harassment, the superintendent shall submit the decision within 180 calendar days after the superintendent received complainant's written appeal. Appeals to the superintendent from complaints involving discrimination or harassment are final once the superintendent delivers the written decision, as are all other appeals/complaints to the superintendent unless the complaint can be appealed on the limited grounds to appeal to the board below.
- 5. The board's role is to set policy, establish and implement a budget, and evaluate the superintendent. The board does not manage the daily operations of the school district entrusted to its administration unless required by law or policy. Because of the board's statutory roles, it does not hear complaints or appeals that



may involve oversight or discipline of students, staff, or others, unless those involve allegations against the superintendent as discussed below. The board does not hear complaints or appeals based on allegations of discrimination or harassment unless otherwise required by law. The board will hear appeals only in the following circumstances:

- a) When the complaint is about a board policy, not implementation of the policy;
- b) When the complaint involves the budget or school expenditures that have been or must be approved by the board; or
- c) When the board is required by law, policy, or contract to hear a complaint or appeal.

If a complaint involves those limited grounds and a party is not satisfied with the superintendent's decision regarding the complaint or appeal, he or she may appeal the decision to the board.

- d) This appeal must be in writing.
- e) This appeal must be received by the board president no later than ten (10) calendar days from the date the superintendent communicated the decision to the complainant.
- f) This policy allows, but does not require the board to receive statements from interested parties and witnesses relevant to the complaint or appeal. However, all matters involving discrimination or harassment allegations against the superintendent shall be promptly and thoroughly investigated by the board president or a designee.
- g) The board president will notify the complainant and any other person legally required to receive the decision in writing of the decision. If the complaint involves discrimination or harassment allegations against the Superintendent, the board president shall submit the decision within 180 calendar days after receiving the written appeal.
- h) There is no appeal from any decision of the board unless authorized by law.



6. Formal complaints about the superintendent shall be filed with the president of the board. However, complaints about the superintendent do not include disagreement with the superintendent's decision on appeal based on a complaint of discrimination, harassment, or action of any other employee who is not the superintendent. Upon receipt of a complaint, the board president or his or her designee shall promptly and thoroughly investigate the complaint, and shall:
  - a) Coordinate with school district staff, other than the superintendent, to determine if another procedure in policy or law requires the complaint against the superintendent to follow another procedure. If so, the board president will coordinate handling the complaint through that procedure. If another procedure applies, such as in the case of allegations of sex discrimination against the superintendent, the board president or, at his or her discretion, the full board will serve only to hear any appeal by a party to the complaint.
  - b) Determine whether the complainant has discussed the matter with the superintendent.
    - 1) If the complainant has not, the board president or designee will urge or require the complainant to discuss the matter directly with the superintendent, if appropriate or required.
    - 2) If the complainant refuses to discuss the matter with the superintendent, the board president shall, in his or her sole discretion, determine whether the complaint should or must be pursued further.
  - c) Determine, in his or her sole discretion, whether to place the matter on the board agenda for consideration at a regular or special meeting by the full board.
  - d) Respond to the complainant or appeal. If the complaint or appeal involves discrimination or harassment, the response shall be in writing and shall be submitted within 180 calendar days after the president received the complaint.



- e) Appoint or contract with other individuals qualified to assist the board through this process or any other applicable procedure used to address allegations against the superintendent.

**No Retaliation.** The school district prohibits retaliation against any person for filing a complaint or for participating in the complaint procedure in good faith.

**Special Rules Regarding Educational Services and Related Services to Students with Disabilities.** Students with disabilities and their families have specific rights outlined in state and federal law, including administrative processes by which they may challenge the educational services being provided by the school district. Therefore, the appeal process contained in this policy may not be used to challenge decisions made by a student's individualized education plan (IEP) team or 504 team.

Complaints about the educational services provided a student with a disability, including but not limited to services provided to a student with an IEP, access to curricular and extracurricular activities, and educational placement must be submitted to the school district's Director of Special Education. The Director of Special Education will address the complaint in a manner that he/she deems appropriate and will provide the complainant with a copy of the Notice of IDEA Parental Rights promulgated by the Nebraska Department of Education.

Complaints about the educational services provided a student with a disability pursuant to a Section 504 plan must be submitted to the school district's 504 Coordinator. The 504 Coordinator will address the complaint in a manner that he/she deems appropriate and will provide the complainant with a copy of the Notice of Section 504 Parental Rights adopted by the board of education.

Complaints about the educational services provided to a student who is suspected of having a disability must be submitted in writing to the school district's Director of Special Education or to the district's 504 Coordinator. The Director of Special Education or 504 Coordinator will either refer the student for possible verification as a student with a disability or will provide prior written notice of the district's refusal to do so.

**Bad Faith or Serial Filings.** The purpose of the complaint procedure is to resolve complaints at the lowest level possible within the chain of



command. Individuals who file complaints (a) without a good faith intention to attempt to resolve the issues raised; (b) for the purpose of adding administrative burden; (c) at a volume unreasonable to expect satisfactory resolution; or (d) for purposes inconsistent with the efficient operations of the district may be dismissed by the superintendent or board president without providing final resolution other than noting the dismissal. There is no appeal from dismissals made pursuant to this section.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **2006 Complaint Procedure**

Good communication helps to resolve many misunderstandings and disagreements. This complaint procedure applies to complaints unless the complaint is subject to a different procedure required by law, policy or contract. Individuals who have a complaint should discuss their concerns with appropriate school personnel in an effort to resolve problems at the lowest level of the chain of command. When those efforts do not resolve matters satisfactorily, including matters involving discrimination or harassment on the basis of race, color, national origin, sex, marital status, disability, or age, a complainant should follow the procedures set forth in any specific policy addressing those areas or the procedures set forth below. Allegations of sex discrimination covered by Title IX will be addressed through the board's Title IX policy.

References to "coordinator" in this policy refer to the board-designated coordinator for the applicable area, such as the Section 504 Coordinator for allegations of disability-based discrimination.

~~A preponderance of the evidence will be required to discipline a party accused of misconduct. This means that the investigator must conclude that it is more likely than not that misconduct occurred.~~Under this policy, factual conclusions will be based on a preponderance of the evidence.

### **Complaint and Appeal Process.**

1. The first step is for the complainant to speak directly to the person(s) with whom the complainant has a concern. For example, a parent who is unhappy with a classroom teacher should initially discuss the matter with the teacher. However, the complainant should skip the first step if complainant reasonably believes speaking directly to the person would subject complainant or complainant's student to discrimination or harassment.
2. The second step is for the complainant to speak to the building principal, coordinator, superintendent, or president of the board of education, as set forth below. Anyone with questions about the appropriate person to speak with may request clarification from the superintendent.
  - a) Complaints about the operation, decisions, or personnel within a building should be submitted to the principal of the building.



- b) Complaints about the operations of the school district or a building principal should be submitted in writing to the superintendent of schools.
  - c) Complaints about the superintendent of schools should be submitted in writing to the president of the board of education.
  - d) Complaints involving discrimination or harassment on the basis of race, color, national origin, sex, marital status, disability, or age may be submitted to the applicable coordinator. Complaints involving discrimination or harassment may also be submitted at any time to the Office for Civil Rights, U.S. Department of Education: by email at [OCR.KansasCity@ed.gov](mailto:OCR.KansasCity@ed.gov); by telephone at (816) 268-0550; or by fax at (816) 268-0599.
3. When a complainant submits a complaint to an administrator or coordinator, the administrator or coordinator shall first determine whether another applicable procedure is required by policy or law and if so, direct the complaint to the appropriate person to follow that procedure. If not, the administrator or coordinator will promptly and thoroughly investigate the complaint, and shall:
- a) Determine whether the complainant has discussed the matter with the respondent.
    - 1) If the complainant has not, urge the complainant to discuss the matter directly with the respondent, if appropriate.
    - 2) If the complainant refuses to discuss the matter with the respondent, the administrator or coordinator shall, in his or her sole discretion, determine whether the complaint should or must be pursued further.
  - b) Strongly encourage the complainant to reduce his or her concerns to writing.
  - c) Interview the complainant and, if necessary, the respondent against whom the complaint is filed, to determine:
    - 1) All relevant details of the complaint;



- 2) All witnesses and documents which the complainant believes support the complaint;
  - 3) The action or solution which the complainant seeks.
  - d) Respond to the complainant. If the complaint involves discrimination or harassment, the response shall be in writing and shall be submitted within 180 calendar days after the administrator or coordinator receives the complaint.
4. If either the complainant or the respondent is not satisfied with the decision, he or she may appeal the decision to the superintendent. The superintendent may assign a qualified designee to hear any appeal. ~~This provision applies to appeals under the board's policies governing complaints of discrimination or harassment, including Title IX and any other policy with a separate grievance or complaint procedure, unless that other procedure includes its own appeal process. All requirements for appeals within any other policy apply, and in addition to those requirements, the following also apply.~~
  - a) The appeal must be in writing.
  - b) This appeal must be received by the superintendent no later than three (3) calendar days from the date of the decision.
  - c) For complaints addressed through other applicable procedures that do not include a separate investigatory process, the superintendent will investigate as he or she deems appropriate.
  - d) The superintendent will prepare a written decision and provide it to the complainant and any other person entitled by law to receive the appeal decision. For complaints involving discrimination or harassment, the superintendent shall submit the decision within 180 calendar days after the superintendent received complainant's written appeal. Appeals to the superintendent from complaints involving discrimination or harassment are final once the superintendent delivers the written decision, as are all other appeals/complaints to the superintendent unless the



complaint can be appealed on the limited grounds to appeal to the board below.

5. The board's role is to set policy, establish and implement a budget, and evaluate the superintendent. The board does not manage the daily operations of the school district entrusted to its administration unless required by law or policy. Because of the board's statutory roles, it does not hear complaints or appeals that may involve oversight or discipline of students, staff, or others, unless those involve allegations against the superintendent as discussed below. The board does not hear complaints or appeals based on allegations of discrimination or harassment unless otherwise required by law. The board will hear appeals only in the following circumstances:
  - a) When the complaint is about a board policy, not implementation of the policy;
  - b) When the complaint involves the budget or school expenditures that have been or must be approved by the board; or
  - c) When the board is required by law, policy, or contract to hear a complaint or appeal.

If a complaint involves those limited grounds and a party is not satisfied with the superintendent's decision regarding the complaint or appeal, he or she may appeal the decision to the board.

- d) This appeal must be in writing.
- e) This appeal must be received by the board president no later than ten (10) calendar days from the date the superintendent communicated the decision to the complainant.
- f) This policy allows, but does not require the board to receive statements from interested parties and witnesses relevant to the complaint or appeal. However, all matters involving discrimination or harassment allegations against the superintendent shall be promptly and thoroughly investigated by the board president or a designee.
- g) The board president will notify the complainant and any other person legally required to receive the decision in



writing of the decision. If the complaint involves discrimination or harassment allegations against the Superintendent, the board president shall submit the decision within 180 calendar days after receiving the written appeal.

- h) There is no appeal from any decision of the board unless authorized by law.
6. Formal complaints about the superintendent shall be filed with the president of the board. However, complaints about the superintendent do not include disagreement with the superintendent's decision on appeal based on a complaint of discrimination, harassment, or action of any other employee who is not the superintendent. Upon receipt of a complaint, the board president or his or her designee shall promptly and thoroughly investigate the complaint, and shall:
- a) Coordinate with school district staff, other than the superintendent, to determine if another procedure in policy or law requires the complaint against the superintendent to follow another procedure. If so, the board president will coordinate handling the complaint through that procedure. If another procedure applies, such as in the case of allegations of sex discrimination against the superintendent, the board president or, at his or her discretion, the full board will serve only to hear any appeal by a party to the complaint.
  - b) Determine whether the complainant has discussed the matter with the superintendent.
    - 1) If the complainant has not, the board president or designee will urge or require the complainant to discuss the matter directly with the superintendent, if appropriate or required.
    - 2) If the complainant refuses to discuss the matter with the superintendent, the board president shall, in his or her sole discretion, determine whether the complaint should or must be pursued further.



- c) Determine, in his or her sole discretion, whether to place the matter on the board agenda for consideration at a regular or special meeting by the full board.
- d) Respond to the complainant or appeal. If the complaint or appeal involves discrimination or harassment, the response shall be in writing and shall be submitted within 180 calendar days after the president received the complaint.
- e) Appoint or contract with other individuals qualified to assist the board through this process or any other applicable procedure used to address allegations against the superintendent.

**No Retaliation.** The school district prohibits retaliation against any person for filing a complaint or for participating in the complaint procedure in good faith.

**Special Rules Regarding Educational Services and Related Services to Students with Disabilities.** Students with disabilities and their families have specific rights outlined in state and federal law, including administrative processes by which they may challenge the educational services being provided by the school district. Therefore, the appeal process contained in this policy may not be used to challenge decisions made by a student's individualized education plan (IEP) team or 504 team.

Complaints about the educational services provided a student with a disability, including but not limited to services provided to a student with an IEP, access to curricular and extracurricular activities, and educational placement must be submitted to the school district's Director of Special Education. The Director of Special Education will address the complaint in a manner that he/she deems appropriate and will provide the complainant with a copy of the Notice of IDEA Parental Rights promulgated by the Nebraska Department of Education.

Complaints about the educational services provided a student with a disability pursuant to a Section 504 plan must be submitted to the school district's 504 Coordinator. The 504 Coordinator will address the complaint in a manner that he/she deems appropriate and will provide



the complainant with a copy of the Notice of Section 504 Parental Rights adopted by the board of education.

Complaints about the educational services provided to a student who is suspected of having a disability must be submitted in writing to the school district's Director of Special Education or to the district's 504 Coordinator. The Director of Special Education or 504 Coordinator will either refer the student for possible verification as a student with a disability or will provide prior written notice of the district's refusal to do so.

**Bad Faith or Serial Filings.** The purpose of the complaint procedure is to resolve complaints at the lowest level possible within the chain of command. Individuals who file complaints (a) without a good faith intention to attempt to resolve the issues raised; (b) for the purpose of adding administrative burden; (c) at a volume unreasonable to expect satisfactory resolution; or (d) for purposes inconsistent with the efficient operations of the district may be dismissed by the superintendent or board president without providing final resolution other than noting the dismissal. There is no appeal from dismissals made pursuant to this section.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **2008 Meetings**

The formation of policy is public business and will be conducted openly in accordance with the Nebraska Open Meetings Act.

### **1. Types of Meetings**

- a. The board shall hold its regular meetings on or before the third Monday of each month.
- b. Special and emergency meetings may be called as provided by law.
- c. The board may schedule work sessions and retreats in order to provide board members and administrators with the opportunity to plan, research, and engage in discussion.

### **2. Notice**

The board shall give reasonable advance publicized notice of the time and place of each of its meetings, which generally will be 48 hours or more in advance of the meeting. Such notice shall be transmitted to all members of the board and to the public.

**Publication Procedure if the Newspaper Will Be Finalized for Printing Prior to the Time and Date of the Meeting.** Notice of regular and special meetings shall be (1) published in a newspaper of general circulation within the district that is finalized for printing prior to the time and date of the meeting, (2) posting on the newspaper's website, if available, and (3) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers.

**Publication Procedure if the Newspaper Will Not Be Finalized for Printing Prior to the Time and Date of the Meeting.** Notice of regular and special meetings shall be (1) posting on the newspaper's website, if available, and (2) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the school district's jurisdiction is to be finalized for printing prior to the time and date of the meeting.

Newspapers of general circulation in the district include the **Ravenna News, Kearney Hub, Grand Island Independent, & Omaha World-Herald**. Such notice



shall contain a statement that the agenda shall be readily available for public inspection at the administration office of the school during the normal business hours. In addition, the superintendent is authorized, but not required, to publish the notice of any meeting on the school district's website, posting in three prominent places within the school district, or by any other appropriate method designated by the board.

In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the school district will (1) post the notice on its website, if available, (2) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (3) post the notice in a conspicuous public place in the school district's jurisdiction. The school district will keep a written record of the posting.

When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes of the meeting, and any formal action taken in such meeting shall pertain only to the emergency. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public no later than the end of the next regular business day.

### 3. Weather Delays

In the event of inclement weather which makes it dangerous or unreasonable for board members or members of the public to attend a meeting for which notice has already been given, such meeting may be postponed by the board president. The board will communicate the delay to members of the public by posting it on the district's website and by following the same communication protocol that the district follows when student attendance at school is called off due to inclement weather. When possible, the board president and superintendent will attempt to communicate the information to local media members and business owners to assist in notifying the public of the delay. Notice of the date, time, and location of the postponed meeting will be advertised as required in the "Notice" section above.

### 4. Minutes

- a. The board shall keep minutes of all meetings showing the time, place, members present and absent, the method(s) and date(s) of the meeting notice, and the substance of all matters discussed.
- b. Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the board in open session,



and the record shall state how each member voted, or if the member was absent or not voting.

- c. The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public record and shall be published on the school district's website within ten working days of the last meeting or prior to the next convened meeting, whichever occurs earlier. The minutes shall be available on the website for at least six months.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## 2008 Meetings

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**Publication Procedure if the Newspaper Will Not Be Finalized for Printing Prior to the Time and Date of the Meeting.** Notice of regular and special meetings shall be (1) posting on the newspaper's website, if available, and (2) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the school district's jurisdiction is to be finalized for printing prior to the time and date of the meeting.

Newspapers of general circulation in the district include, ~~but are not~~



~~necessarily limited to, the [REDACTED] or the Omaha World-Herald.~~ Such notice shall contain a statement that the agenda shall be readily available for public inspection at the administration office of the school during the normal business hours. In addition, the superintendent is authorized, but not required, to publish the notice of any meeting on the school district's website, posting in three prominent places within the school district, or by any other appropriate method designated by the board.

In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the school district will (1) post the notice on its website, if available, and (2) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (3) post the notice in a conspicuous public place in the school district's jurisdiction. The school district will keep a written record of the posting.

When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes of the meeting, and any formal action taken in such meeting shall pertain only to the emergency. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public no later than the end of the next regular business day.

### 3. Weather Delays

In the event of inclement weather which makes it dangerous or unreasonable for board members or members of the public to attend a meeting for which notice has already been given, such meeting may be postponed by the board president. The board will communicate the delay to members of the public by posting it on the district's website and by following the same communication protocol that the district follows when student attendance at school is called off due to inclement weather. When possible, the board president and superintendent will attempt to communicate the information to local media members and business owners to assist in notifying the public of the delay. Notice of the date, time, and location of the postponed meeting will be advertised as required in the "Notice" section above.

### 4. Minutes

- a. The board shall keep minutes of all meetings showing the time, place, members present and absent, the method(s) and date(s) of the meeting notice, and the substance of all matters discussed.



- b. Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the board in open session, and the record shall state how each member voted, or if the member was absent or not voting.
- c. The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public record and shall be published on the school district's website within ten working days of the last meeting or prior to the next convened meeting, whichever occurs earlier. The minutes shall be available on the website for at least six months.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **3003**

### **Bidding for Construction, Remodeling, Repair, or Site Improvement**

#### **I. Applicability of this policy.**

Construction and contracts undertaken with federal funds, whether those funds are derived directly from the federal government (e.g. award of a federal grant) or are derived by pass-through awards from the Nebraska Department of Education (e.g. special education funds, school lunch funds, Title I funds) are subject to the policy on Construction with Federal Funds, which is found elsewhere in this section.

This policy applies to all other purchases and contracts made by the school district for construction, remodeling, repair and other site improvements.

#### **II. Projects with an Estimated Cost of Less than \$109,000**

- A. The school district will solicit quotes and/or estimates for all projects with an estimated cost of less than \$109,000.
- B. Prior to solicitation of the quotes and/or estimates, the superintendent will determine whether the district will accept oral submissions.
- C. Quotes and/or estimates may be solicited by the superintendent or his/her designee without board action.
- D. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract which has been reviewed by the district's legal counsel and approved by the board.
- E. The district may use a Nebraska state-wide cooperative purchasing program in lieu of obtaining quotes or bids under this policy to the extent such a bid or quote is not otherwise independently required by law.
- F. Nothing in this subsection prohibits or requires the use of the formal bidding procedures. If the district is going to solicit formal bids for projects of less than \$109,000 they must follow the formal procedures outlined in this policy.

#### **III. Formal Bidding for Major Purchases and Construction**

- A. Pursuant to section 73-106 of the Nebraska statutes, the board will advertise for bids when the contemplated expenditure of the project



exceeds \$109,000 for the construction, remodeling or repair of a school-owned building or for site improvement.

- B. In projects that involve professional engineering or architecture, the board will have a registered professional engineer or architect prepare the plans, specifications, and estimates when the anticipated cost of the project exceeds \$144,000.

C. Advertising for Bids

1. The superintendent or designee will arrange to advertise for bids under this section by publishing notice in any newspaper of general circulation within the school district at least 7 calendar days prior to the date on which bids are due.
2. Nothing in this policy shall prevent the superintendent or designee from advertising in additional media outlets or for a longer period of time.

D. Bid Documents

1. The bid documents shall identify the day upon which the bids shall be returned, received or opened and shall identify the hour at which the bids will close or be received or opened.
2. The invitation for bids will be sufficiently certain and specific, will include any specifications and pertinent attachments, and will define the items or services in order to allow the bidder to properly respond.
3. The bid documents shall also provide that such bids shall be opened simultaneously in the presence of the bidders or their representatives.
4. Bids received after the date and time specified in the bid documents shall be returned to the bidder unopened.
5. If bids are being opened on more than one contract, the board, in its discretion, may award each contract as the bids are opened.
6. Sealed bids will be opened in a place and at the specific time



stated in the bid form. Bidders shall be notified of the opening and invited to be present.

7. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications.

E. Any or all bids may be rejected if there is a sound documented reason

F. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract which has been reviewed by the district's legal counsel and approved by the board.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **3003**

### **Bidding for Construction, Remodeling, Repair, or Site Improvement**

#### **I. Applicability of this policy.**

Construction and contracts undertaken with federal funds, whether those funds are derived directly from the federal government (e.g. award of a federal grant) or are derived by pass-through awards from the Nebraska Department of Education (e.g. special education funds, school lunch funds, Title I funds) are subject to the policy on Construction with Federal Funds, which is found elsewhere in this section.

This policy applies to all other purchases and contracts made by the school district for construction, remodeling, repair and other site improvements.

#### **II. Projects with an Estimated Cost of Less than \$109,000**

- A. The school district will solicit quotes and/or estimates for all projects with an estimated cost of less than \$109,000.
- B. Prior to solicitation of the quotes and/or estimates, the superintendent will determine whether the district will accept oral submissions.
- C. Quotes and/or estimates may be solicited by the superintendent or his/her designee without board action.
- D. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract which has been reviewed by the district's legal counsel and approved by the board.
- E. The district may use a Nebraska state-wide cooperative purchasing program in lieu of obtaining quotes or bids under this policy to the extent such a bid or quote is not otherwise independently required by law.
- F. Nothing in this subsection prohibits or requires the use of the formal bidding procedures. If the district is going to solicit formal bids for projects of less than \$109,000 they must follow the formal procedures outlined in this policy.

#### **III. Formal Bidding for Major Purchases and Construction**

- A. Pursuant to section 73-106 of the Nebraska statutes, the board will advertise for bids when the contemplated expenditure of the project



exceeds \$109,000 for the construction, remodeling or repair of a school-owned building or for site improvement.

- B. In projects that involve professional engineering or architecture, the board will have a registered professional engineer or architect prepare the plans, specifications, and estimates when the anticipated cost of the project exceeds ~~\$144,000-\$118,000.~~

#### C. Advertising for Bids

1. The superintendent or designee will arrange to advertise for bids under this section by publishing notice in any newspaper of general circulation within the school district at least 7 calendar days prior to the date on which bids are due.
2. Nothing in this policy shall prevent the superintendent or designee from advertising in additional media outlets or for a longer period of time.

#### D. Bid Documents

1. The bid documents shall identify the day upon which the bids shall be returned, received or opened and shall identify the hour at which the bids will close or be received or opened.
2. The invitation for bids will be sufficiently certain and specific, will include any specifications and pertinent attachments, and will define the items or services in order to allow the bidder to properly respond.
3. The bid documents shall also provide that such bids shall be opened simultaneously in the presence of the bidders or their representatives.
4. Bids received after the date and time specified in the bid documents shall be returned to the bidder unopened.
5. If bids are being opened on more than one contract, the board, in its discretion, may award each contract as the bids are opened.
6. Sealed bids will be opened in a place and at the specific time



stated in the bid form. Bidders shall be notified of the opening and invited to be present.

7. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications.

E. Any or all bids may be rejected if there is a sound documented reason

F. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract which has been reviewed by the district's legal counsel and approved by the board.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



**3004.1**  
**Fiscal Management for Purchasing and Procurement Using Federal Funds**

**I. Applicability of Policy**

This policy applies only to non-construction related purchases undertaken with federal funds which are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department and General Administration Regulations (EDGAR) and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy conflicts or is otherwise inconsistent with mandatory provisions of the UGG, EDGAR or other applicable federal law, the mandatory provisions of the laws shall control.

All other non-construction purchases will be governed by the Board's general purchasing policy, which can be found earlier in this subsection. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

This procurement policy shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. The district's goal is to fully implement all required procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the Nebraska Department of Education.

**II. Procurement System**

The District maintains the following purchasing procedures.

**A. Responsibility for Purchasing**

The authority to make purchases shall be governed by the District's purchasing policy, which can be found elsewhere in this section. Except as otherwise provided in the District's purchasing policy, the acquisition of services, equipment, and supplies shall be centralized in the administration office under the supervision of the superintendent of schools, who shall be responsible for developing and administering the purchasing program of the school district. Purchases or commitments of district funds that are not authorized by this policy will be the responsibility of the person making the commitment.



## **B. Methods of Purchasing**

The type of purchase procedures required depends on the cost of the item(s) being purchased.

### **1. Purchases up to \$10,000 (Micro-Purchases)**

Micro-purchase means an individual procurement transaction for supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed \$10,000. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy "reasonable" means the purchase is comparable to market prices for the geographic area.

To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers. The District will follow its standard policy on purchasing, which can be found earlier in this subsection.

### **2. Purchases between \$10,000 and \$250,000 (Simplified Acquisition Procedures)**

Simplified acquisitions are purchases that, in the aggregate amount, are more than \$10,000 and less than \$250,000 annually. For simplified acquisitions, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts, which can be found earlier in this subsection.

### **3. Purchases Over \$250,000**

#### **a) Sealed Bids (Formal Advertising)**

For purchases over \$250,000, the district will generally follow the bidding process outlined in the board's policy on Bidding for Construction, Remodeling, Repair or Site Improvement. If sealed bids are not accepted for a purchase of over \$250,000, the district will retain an explanation for that decision.

#### **b) Contract/Price Analysis**

The District performs a cost or price analysis in connection with every procurement action in excess of \$250,000, including contract modifications. The district will make an independent estimate of costs prior to receiving bids or proposals.



#### **4. Noncompetitive Proposals (Sole Sourcing)**

- a) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
  - 1) The procurement transaction can only be fulfilled by a single source;
  - 2) The public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation;
  - 3) The federal awarding agency or pass-through entity expressly authorizes written approval of noncompetitive proposals in response to a written request from the District; or
  - 4) After solicitation of a number of sources, competition is determined inadequate.
- b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.
- c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$250,000.

#### **5. Competitive Proposals.**

- a) The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:



- 1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered;
  - 2) Proposals must be solicited from an adequate number of qualified sources; and
  - 3) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.
- b) The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used to procure A/E professional services. The method may not be used to purchase other services provided by A/E firms are a potential source to perform the proposed effort.
- c) The District may select a proposal that offers the best value and that is based upon the proposer's responsiveness to the proposal, experience, reputation, staff qualifications, ability and capacity to carry on the work, price, honesty, integrity, skills, business judgment, financial stability, past performance, and other relevant factors. The evaluation may be conducted by the school board, a designated committee, or another designee of the school board.

#### **C. Use of Purchase (Debit & Credit) Cards**

District use of purchase cards is subject to the policy on purchase cards which can be found elsewhere in this subsection.

#### **D. Federal Procurement System Standards**

The district's procurement transactions will be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319.



The District will maintain and follow general procurement standards consistent with 2 C.F.R. §200.318.

#### **E. Debarment and Suspension**

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, public policy compliance, proper classification of employees (see the Fair Labor Standards Act, 29 U.S.C. 201, chapter 8), record of past performance, and financial and technical resources when conducting a procurement transaction.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

The District will verify debarment or suspension by revising the excluded parties list on SAM.gov, collecting a certification through the bidding process, and/or by including a debarment and suspension provision in the bid and contract documents. The Superintendent or his/her designee shall be responsible for such verification.

#### **F. Settlements of Issues Arising Out of Procurements**

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

### **III. Conflict of Interest and Code of Conduct**

**A. Board and staff member conflicts of interest are governed by the district's conflict of interest policies.**

**B. Purchases covered by this policy are subject to the following additional provisions.**



1. Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.
2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

#### **C. Favors and Gifts**

An employee, officer, agent, and board member of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, except that this provision does not prohibit the receipt of unsolicited items of nominal value. For purposes of this policy, "nominal value" means a fair market value of \$25 or less.

#### **D. Enforcement**

Disciplinary Actions including, but not limited to, counseling, oral reprimand, written reprimand, suspensions without pay, or termination of employment, will be applied for violations of such standards by officers, employees, board members, or agents of the District.

### **IV. Property Management Systems**

#### **A. Property Classifications**

1. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$10,000.
2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the



capitalization level established by the District for financial statement purposes or \$10,000, regardless of the length of its useful life. 2 C.F.R. §200.94.

3. Computing Devices means machines that acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.
4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
  - a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
  - b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

## **B. Inventory Procedure**

Newly purchased property shall be received and inspected by the staff member who ordered it to ensure that it matches the purchase order, invoice, or contract and that it is in acceptable condition.

Equipment, Computing Devices, and Capital Assets must be tagged with an identification number, manufacturer, model, name of individual who tagged the item, and date tagged).

## **C. Inventory Records**

For equipment, computing devices, and capital assets purchased with federal funds, the following information is maintained in the property management system:

1. Serial number;
2. District identification number;
3. Manufacturer;



4. Model;
5. Date tagged and individual who tagged it;
6. Source of funding for the property;
7. Who holds title;
8. Acquisition date and cost of the property;
9. Percentage of federal participation in the project costs for the federal award under which the property was acquired;
10. Location, use and condition of the property; and
11. Any ultimate disposition data including the date of disposal and sale price of the property.

The inventory list shall be adjusted by the superintendent of schools or his/her designee for property that is sold, lost, stolen, cannot be repaired, or that cannot be located.

#### **D. Physical Inventory**

1. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
2. The Superintendent or his/her designee will ensure that the physical inventory is performed. The physical inventory will generally occur during the months of June or July, but may be conducted during other time periods with the approval of the superintendent.

#### **E. Maintenance**

In accordance with 2 C.F.R. 313(d)(4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition.

#### **F. Lost or Stolen Items**

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property. The District will notify the Federal agency or pass-through entity of any loss, damage, or theft of equipment that will have an impact on the program.

#### **G. Use of Equipment**

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the



property for any non-federal program use without prior approval of the federal awarding agency and the pass-through entity.

#### **H. Disposal of Equipment**

When it is determined that equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Superintendent or his/her designee will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

If the item has a current fair market value of \$10,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency or pass-through entity. The Superintendent or his/her designee will utilize sales procedures which ensure the highest possible return on the disposal of the equipment.

#### **I. Equipment Retention**

When included in the terms and conditions of the Federal award, the Federal agency may permit the recipient to retain equipment, or authorize a pass-through entity to permit the recipient to retain equipment, with no further obligation to the Federal Government unless prohibited by Federal statute or regulation.

#### **J. Equipment and Capital Expenditures**

All equipment and capital expenditures shall comply with the rules and requirements of 2 CFR 200.439.

#### **K. Depreciation**

All depreciation shall comply with the rules and requirements of 2 CFR 200.436.

#### **L. Reporting and Recording Federal Property Interest**

The district will comply with federal interest reporting and submit annual reports, if required, regarding a real property interest due to a renovation, major remodeling, construction, or real property project funded by federal grant funds.

#### **V. Financial Management**



#### **A. Identification**

The District will identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

#### **B. Financial Reporting**

The District will make an accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

#### **C. Accounting Records**

The District maintains records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

#### **D. Internal Controls**

The Superintendent or his/her designee must maintain effective control and accountability for all funds, real and personal property, and other assets through board review and approval of claims, an annual audit of the district's finances pursuant to the applicable Nebraska Department of Education and federal rules and regulations, and comparison of expenditures and outlays to budgeted amounts. The District adequately safeguards all such property and assures that it is used solely for authorized purposes. The District takes reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information.

#### **E. Budget Control**

Actual expenditures or outlays will be compared with budgeted amounts for each federal award at least annually and more often as required by law or deemed prudent by the board or administrative staff.

#### **F. Payment Methods**



The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Nebraska Department of Education on a reimbursement basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the Nebraska Department of Education to review upon request.

#### **G. Allowability of Costs**

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval.

When determining how the District will spend its grant funds, the Superintendent or his/her designee will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part 200, Subpart E. The Superintendent or his/her designee must consider these factors when making an allowability determination.

Commented [1]: 2 CFR Part 200, Subpart E

The Superintendent or his/her designee will consider Part 200's cost guidelines when federal grant funds are expended. The Superintendent or his/her designee will also consider whether all state - and District-level requirements and policies regarding expenditures have been followed.

#### **H. Use of Program Income – Deduction, Addition, or Cost Sharing or Matching**

The default method for the use of program income for the District is the deduction method. 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass-through entity. 2 C.F.R. § 200.307(e)(1). The District may also request prior



approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e)(2). The District may also request prior approval from the federal awarding agency to use the cost sharing or matching method.

While the deduction method is the default method, the District always refers to the grant award notice prior to determining the appropriate use of program income.

### **I. Cost Sharing or Matching**

For all Federal awards, any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

- (1) Are verifiable from the non-Federal entity's records;
- (2) Are not included as contributions for any other Federal award;
- (3) Are necessary and reasonable for accomplishment of project or program objectives;
- (4) Are allowable under subpart E (Cost Principles) of this part;
- (5) Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
- (6) Are provided for in the approved budget when required by the Federal awarding agency; and
- (7) Conform to other provisions of this part, as applicable.

### **J. Documentation of Personnel Expenses**

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

## **VI. Written Compensation Policies**

### **A. Time and Effort Standards**

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local



funds but is used to meet a required “match” in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (1) Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (2) Be incorporated into official records;
- (3) Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- (4) Encompass both federally assisted and all other activities compensated by the District on an integrated basis;
- (5) Comply with the established accounting policies and practices of the District and
- (6) Support the distribution of the employee’s salary or wages among specific activities or costs objectives.

#### **B. Time and Effort Procedures**

Time and effort procedures will follow and comply with 2 CFR 200.430(i).

#### **C. Fringe Benefits**

Except as provided otherwise by federal law, the costs of fringe benefits will be allowable provided that the benefits are reasonable and required by law, a district-employee agreement, or another policy of the District.

#### **D. Leave**

The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if they are provided under established written District leave policies.

#### **E. Unexpected or Extraordinary Circumstances**

In the event of a pandemic or other unexpected or extraordinary circumstance, the District may close school or individual buildings. In such case, the District may compensate federally funded or other employees during such closure to ensure the return of staff to employment after the closure as allowed by state or federal law.



## **F. Documentation for Personnel Expenses**

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

## **VII. Other Contract Matters.**

### **A. Required Terms**

The non-Federal entity's contracts must contain the applicable provisions required by section 200.326 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

### **B. Contracting with Certain Vendors**

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are used when possible consistent with state law.

**Buy American.** The District participates in the National School Lunch Program and School Breakfast Program and is required to use the nonprofit food service funds, to the maximum extent practicable, to buy domestic commodities or products for Program meals. A "domestic commodity or product" is defined as one that is either produced in the U.S. or is processed in the U.S. substantially using agricultural commodities that are produced in the U.S. as provided in 7 CFR 210.21(d). The District may deviate from this general requirement only if:

- The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality; or
- Competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product.

### **C. Record Keeping**

#### **1. Record Retention**

- a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show



compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.
- c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

## 2. Maintenance of Procurement Records

- a) The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.



- b) Retention of procurement records shall be in accordance with applicable law and Board policy.

#### **D. Privacy**

The District has protections in place to ensure that the personal information of both students and employees is protected. These include the use of passwords that are changed on a regular basis; staff training on the requirements of the Family Educational Rights and Privacy Act (FERPA) and State confidentiality requirements; and training on identifying whether an individual requesting access to records has the right to the documentation.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



**3004.1**  
**Fiscal Management for Purchasing and Procurement Using Federal Funds**

**I. Applicability of Policy**

This policy applies only to non-construction related purchases undertaken with federal funds which are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department and General Administration Regulations (EDGAR) and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy conflicts or is otherwise inconsistent with mandatory provisions of the UGG, EDGAR or other applicable federal law, the mandatory provisions of the laws shall control.

All other non-construction purchases will be governed by the Board's general purchasing policy, which can be found earlier in this subsection. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

This procurement policy shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. The district's goal is to fully implement all required procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the Nebraska Department of Education.

**II. Procurement System**

The District maintains the following purchasing procedures.

**A. Responsibility for Purchasing**

The authority to make purchases shall be governed by the District's purchasing policy, which can be found elsewhere in this section. Except as otherwise provided in the District's purchasing policy, the acquisition of services, equipment, and supplies shall be centralized in the administration office under the supervision of the superintendent of schools, who shall be responsible for developing and administering the purchasing program of the school district. Purchases or commitments of district funds that are not authorized by this policy will be the responsibility of the person making the commitment.



## **B. Methods of Purchasing**

The type of purchase procedures required depends on the cost of the item(s) being purchased.

### **1. Purchases up to \$10,000 (Micro-Purchases)**

Micro-purchase means an individual procurement transaction for supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed \$10,000. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy "reasonable" means the purchase is comparable to market prices for the geographic area.

To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers. The District will follow its standard policy on purchasing, which can be found earlier in this subsection.

### **2. Purchases between \$10,000 and \$250,000 (Simplified Acquisition Procedures)**

Simplified acquisitions are purchases that, in the aggregate amount, are more than \$10,000 and less than \$250,000 annually. For simplified acquisitions, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts, which can be found earlier in this subsection.

### **3. Purchases Over \$250,000**

#### **a) Sealed Bids (Formal Advertising)**

For purchases over \$250,000, the district will generally follow the bidding process outlined in the board's policy on Bidding for Construction, Remodeling, Repair or Site Improvement. If sealed bids are not accepted for a purchase of over \$250,000, the district will retain an explanation for that decision.

#### **b) Contract/Price Analysis**

The District performs a cost or price analysis in connection with every procurement action in excess of \$250,000, including contract modifications. The district will make an independent estimate of costs prior to receiving bids or proposals.



#### **4. Noncompetitive Proposals (Sole Sourcing)**

- a) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
  - 1) The procurement transaction can only be fulfilled by a single source;
  - 2) The public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation;
  - 3) The federal awarding agency or pass-through entity expressly authorizes written approval of noncompetitive proposals in response to a written request from the District; or
  - 4) After solicitation of a number of sources, competition is determined inadequate.
- b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.
- c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$250,000.

#### **5. Competitive Proposals.**

- a) The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:



- 1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered;
  - 2) Proposals must be solicited from an adequate number of qualified sources; and
  - 3) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.
- b) The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used to procure A/E professional services. The method may not be used to purchase other services provided by A/E firms are a potential source to perform the proposed effort.
- c) The District may select a proposal that offers the best value and that is based upon the proposer's responsiveness to the proposal, experience, reputation, staff qualifications, ability and capacity to carry on the work, price, honesty, integrity, skills, business judgment, financial stability, past performance, and other relevant factors. The evaluation may be conducted by the school board, a designated committee, or another designee of the school board.

#### **C. Use of Purchase (Debit & Credit) Cards**

District use of purchase cards is subject to the policy on purchase cards which can be found elsewhere in this subsection.

#### **D. Federal Procurement System Standards**

The district's procurement transactions will be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319.



The District will maintain and follow general procurement standards consistent with 2 C.F.R. §200.318.

#### **E. Debarment and Suspension**

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, public policy compliance, proper classification of employees (see the Fair Labor Standards Act, 29 U.S.C. 201, chapter 8), record of past performance, and financial and technical resources when conducting a procurement transaction.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

The District will verify debarment or suspension by revising the excluded parties list on SAM.gov, collecting a certification through the bidding process, and/or by including a debarment and suspension provision in the bid and contract documents. The Superintendent or his/her designee shall be responsible for such verification.

#### **F. Settlements of Issues Arising Out of Procurements**

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

### **III. Conflict of Interest and Code of Conduct**

**A. Board and staff member conflicts of interest are governed by the district's conflict of interest policies.**

**B. Purchases covered by this policy are subject to the following additional provisions.**



1. Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.
2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

#### **C. Favors and Gifts**

An employee, officer, agent, and board member of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, except that this provision does not prohibit the receipt of unsolicited items of nominal value. For purposes of this policy, "nominal value" means a fair market value of \$25 or less.

#### **D. Enforcement**

Disciplinary Actions including, but not limited to, counseling, oral reprimand, written reprimand, suspensions without pay, or termination of employment, will be applied for violations of such standards by officers, employees, board members, or agents of the District.

### **IV. Property Management Systems**

#### **A. Property Classifications**

1. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$10,000.
2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the



capitalization level established by the District for financial statement purposes or \$10,000, regardless of the length of its useful life. 2 C.F.R. §200.94.

3. Computing Devices means machines that acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.
4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
  - a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
  - b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

## **B. Inventory Procedure**

Newly purchased property shall be received and inspected by the staff member who ordered it to ensure that it matches the purchase order, invoice, or contract and that it is in acceptable condition.

Equipment, Computing Devices, and Capital Assets must be tagged with an identification number, manufacturer, model, name of individual who tagged the item, and date tagged).

## **C. Inventory Records**

For equipment, computing devices, and capital assets purchased with federal funds, the following information is maintained in the property management system:

1. Serial number;
2. District identification number;
3. Manufacturer;



4. Model;
5. Date tagged and individual who tagged it;
6. Source of funding for the property;
7. Who holds title;
8. Acquisition date and cost of the property;
9. Percentage of federal participation in the project costs for the federal award under which the property was acquired;
10. Location, use and condition of the property; and
11. Any ultimate disposition data including the date of disposal and sale price of the property.

The inventory list shall be adjusted by the superintendent of schools or his/her designee for property that is sold, lost, stolen, cannot be repaired, or that cannot be located.

#### **D. Physical Inventory**

1. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
2. The Superintendent or his/her designee will ensure that the physical inventory is performed. The physical inventory will generally occur during the months of June or July, but may be conducted during other time periods with the approval of the superintendent.

#### **E. Maintenance**

In accordance with 2 C.F.R. 313(d)(4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition.

#### **F. Lost or Stolen Items**

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property. The District will notify the Federal agency or pass-through entity of any loss, damage, or theft of equipment that will have an impact on the program.

#### **G. Use of Equipment**

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the



property for any non-federal program use without prior approval of the federal awarding agency and the pass-through entity.

#### **H. Disposal of Equipment**

When it is determined that equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Superintendent or his/her designee will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

If the item has a current fair market value of \$10,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency or pass-through entity. The Superintendent or his/her designee will utilize sales procedures which ensure the highest possible return on the disposal of the equipment.

#### **I. Equipment Retention**

When included in the terms and conditions of the Federal award, the Federal agency may permit the recipient to retain equipment, or authorize a pass-through entity to permit the recipient to retain equipment, with no further obligation to the Federal Government unless prohibited by Federal statute or regulation.

#### **J. Equipment and Capital Expenditures**

All equipment and capital expenditures shall comply with the rules and requirements of 2 CFR 200.439.

#### **K. Depreciation**

All depreciation shall comply with the rules and requirements of 2 CFR 200.436.

#### **L. Reporting and Recording Federal Property Interest**

The district will comply with federal interest reporting and submit annual reports, if required, regarding a real property interest due to a renovation, major remodeling, construction, or real property project funded by federal grant funds.

#### **V. Financial Management**



#### **A. Identification**

The District will identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

#### **B. Financial Reporting**

The District will make an accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

#### **C. Accounting Records**

The District maintains records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

#### **D. Internal Controls**

The Superintendent or his/her designee must maintain effective control and accountability for all funds, real and personal property, and other assets through board review and approval of claims, an annual audit of the district's finances pursuant to the applicable Nebraska Department of Education and federal rules and regulations, and comparison of expenditures and outlays to budgeted amounts. The District adequately safeguards all such property and assures that it is used solely for authorized purposes. The District takes reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information.

#### **E. Budget Control**

Actual expenditures or outlays will be compared with budgeted amounts for each federal award at least annually and more often as required by law or deemed prudent by the board or administrative staff.

#### **F. Payment Methods**



The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Nebraska Department of Education on a reimbursement basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the Nebraska Department of Education to review upon request.

#### **G. Allowability of Costs**

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval.

When determining how the District will spend its grant funds, the Superintendent or his/her designee will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part 200, Subpart E. The Superintendent or his/her designee must consider these factors when making an allowability determination.

Commented [1]: 2 CFR Part 200, Subpart E

The Superintendent or his/her designee will consider Part 200's cost guidelines when federal grant funds are expended. The Superintendent or his/her designee will also consider whether all state - and District-level requirements and policies regarding expenditures have been followed.

#### **H. Use of Program Income – Deduction, Addition, or Cost Sharing or Matching**

The default method for the use of program income for the District is the deduction method. 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass-through entity. 2 C.F.R. § 200.307(e)(1). The District may also request prior



approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e)(2). The District may also request prior approval from the federal awarding agency to use the cost sharing or matching method.

While the deduction method is the default method, the District always refers to the grant award notice prior to determining the appropriate use of program income.

### **I. Cost Sharing or Matching**

For all Federal awards, any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

- (1) Are verifiable from the non-Federal entity's records;
- (2) Are not included as contributions for any other Federal award;
- (3) Are necessary and reasonable for accomplishment of project or program objectives;
- (4) Are allowable under [subpart E \(Cost Principles\) of this part](#);
- (5) Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
- (6) Are provided for in the approved budget when required by the Federal awarding agency; and
- (7) Conform to other provisions of this part, as applicable.

### **J. Documentation of Personnel Expenses**

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

## **VI. Written Compensation Policies**

### **A. Time and Effort Standards**

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local



funds but is used to meet a required “match” in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (1) Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (2) Be incorporated into official records;
- (3) Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- (4) Encompass both federally assisted and all other activities compensated by the District on an integrated basis;
- (5) Comply with the established accounting policies and practices of the District and
- (6) Support the distribution of the employee’s salary or wages among specific activities or costs objectives.

#### **B. Time and Effort Procedures**

Time and effort procedures will follow and comply with 2 CFR 200.430(i).

#### **C. Fringe Benefits**

Except as provided otherwise by federal law, the costs of fringe benefits will be allowable provided that the benefits are reasonable and required by law, a district-employee agreement, or another policy of the District.

#### **D. Leave**

The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if they are provided under established written District leave policies.

#### **E. Unexpected or Extraordinary Circumstances**

In the event of a pandemic or other unexpected or extraordinary circumstance, the District may close school or individual buildings. In such case, the District may compensate federally funded or other employees during such closure to ensure the return of staff to employment after the closure as allowed by state or federal law.



## **F. Documentation for Personnel Expenses**

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

## **VII. Other Contract Matters.**

### **A. Required Terms**

The non-Federal entity's contracts must contain the applicable provisions required by section 200.326 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

### **B. Contracting with Certain Vendors**

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are used when possible consistent with state law.

**Buy American.** The District participates in the National School Lunch Program and School Breakfast Program and is required to use the nonprofit food service funds, to the maximum extent practicable, to buy domestic commodities or products for Program meals. A "domestic commodity or product" is defined as one that is either produced in the U.S. or is processed in the U.S. substantially using agricultural commodities that are produced in the U.S. as provided in 7 CFR 210.21(d). The District may deviate from this general requirement only if:

- The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality; or
- Competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product.

### **C. Record Keeping**

#### **1. Record Retention**

- a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to



facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.
- c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

## 2. Maintenance of Procurement Records

- a) The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.



- b) Retention of procurement records shall be in accordance with applicable law and Board policy.

#### **D. Privacy**

The District has protections in place to ensure that the personal information of both students and employees is protected. These include the use of passwords that are changed on a regular basis; staff training on the requirements of the Family Educational Rights and Privacy Act (FERPA) and State confidentiality requirements; and training on identifying whether an individual requesting access to records has the right to the documentation.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **3023**

### **Record Management and Retention**

The school district will comply with all federal record retention requirements, the Nebraska Records Management Act, and with Schedules 10 and 24 of the Nebraska Secretary of State's Records Management Division. These requirements apply to both physical and digital records. When permitted by Schedule 10 and Schedule 24 of the Nebraska Secretary of State's Office, records will be transferred to durable electronic media for long-term storage.

#### **Special Rules Related to Electronic Forms of Communication.**

Electronically stored information such as e-mail, instant messaging, and other electronic communication are important to the district's overall operation. E-mail and other forms of electronic communication which is subject to retention under the Nebraska Records Management Act may be moved to a storage method other than their original format. Each individual who creates or receives electronic communications that belong to or pertain to the operation of the district is responsible for determining whether and in what format those records must be maintained. Duplicate records may be destroyed at any time prior to the approved retention period. Staff members who are uncertain about whether a record should be retained should consult with their supervising administrator.

Option 2 : The district will archive all Google Apps data with metadata intact, except for instant messaging which users determine to be transitory. Only the domain administrator or other designated individual will be able to retrieve electronic communication and other electronically stored information which has been vaulted.

**School-affiliated Social Media Posts.** Communication on school-affiliated social media accounts are considered short-term communications pursuant to the Records Management Act. As such, they will be retained in their original form on the vendor's system and will not be deleted by the user for at least 6 months. Individuals who are uncertain as to whether a specific social media account is "school-affiliated" should refer to the Board's policy on Staff and District Social Media Use contained elsewhere in these policies.

**Special Rules Related to Security Camera Footage.** Video footage from security cameras is generally considered working papers under the Records Management Act, and will be overwritten consistent with the district's audio and video recording policy. Video footage which captures an event of educational or behavioral significance and contains personally-identifiable



information will be maintained by the school district pursuant to its policy on student records.

**Student Records.** The retention of student records is also governed by the board's policy on student records.

**Records Regarding Pending or Threatened Litigation.** When litigation against the district or its employees is filed or threatened, the district will take all reasonable action to preserve all documents and records that pertain to the issue. When the district is made aware of pending or threatened litigation, a litigation hold directive will be issued by the superintendent or his/her designee. The directive will be given to all persons suspected of having records that may pertain to the potential issues in the litigation. The litigation hold directive overrides any records retention schedule that may otherwise call for the disposition or destruction of the records until the litigation hold has been lifted.

**Federal Award Records.** The district will retain federal award records as required by 2 C.F.R. § 200.334. This includes retaining all federal award records for three years from the date of submission of their final financial report. For awards that are renewed quarterly or annually, the district will retain records for three years from the date of submission of their quarterly or annual financial report, respectively. Records to be retained include but are not limited to, financial records, supporting documentation, and statistical records.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **3023**

### **Record Management and Retention**

The school district will comply with all federal record retention requirements, the Nebraska Records Management Act, and with Schedules 10 and 24 of the Nebraska Secretary of State's Records Management Division. These requirements apply to both physical and digital records. When permitted by Schedule 10 and Schedule 24 of the Nebraska Secretary of State's Office, records will be transferred to durable electronic media for long-term storage.

#### **Special Rules Related to Electronic Forms of Communication.**

Electronically stored information such as e-mail, instant messaging, and other electronic communication are important to the district's overall operation. E-mail and other forms of electronic communication which is subject to retention under the Nebraska Records Management Act may be moved to a storage method other than their original format. Each individual who creates or receives electronic communications that belong to or pertain to the operation of the district is responsible for determining whether and in what format those records must be maintained. Duplicate records may be destroyed at any time prior to the approved retention period. Staff members who are uncertain about whether a record should be retained should consult with their supervising administrator.

**Option 1 - use if the district uses subscription Google Apps but has not activated Vault:** Due to the nature and volume of forms of electronic communication related to the operation of the district, transitory or multiple copies of electronic communication will be retained with metadata intact for 30 days. After this time, the electronically stored information with metadata intact shall be subject to overwriting or deletion from the district's electronic files and records, except as otherwise required by these policies or state and federal law.

**Option 2 - use if the district has a Subscription to Google Apps with Vault activated:** The district will archive all Google Apps data with metadata intact, except for instant messaging which users determine to be transitory. Only the domain administrator or other designated individual will be able to retrieve electronic communication and other electronically stored information which has been vaulted.

**Option 3 - use if the district uses Office 365:** Office 365 allows your system administrator to tailor complete data retention policies for data and communications inclusive of the Office 365 sphere. You will need to check with your system administrator to see how he or she has set the retention for



electronically stored information. If the system administrator has selected the minimum retention options, you can adopt Option 1 above and if the system administrator has selected complete retention, you can adopt the following: The district will archive all Office 365 data with metadata intact, except for instant messaging which users determine to be transitory. Only the domain administrator will be able to retrieve electronic communication which has been deleted.

**Option 4 – use if the district does not use a hosted e-mail service:** The district's data storage capacity is limited. Therefore, electronic communication will only be retained on District resources in its original form with its metadata intact for a period of **60 days** from the date the electronic communication is created.

**School-affiliated Social Media Posts.** Communication on school-affiliated social media accounts are considered short-term communications pursuant to the Records Management Act. As such, they will be retained in their original form on the vendor's system and will not be deleted by the user for at least 6 months. Individuals who are uncertain as to whether a specific social media account is "school-affiliated" should refer to the Board's policy on Staff and District Social Media Use contained elsewhere in these policies.

**Special Rules Related to Security Camera Footage.** Video footage from security cameras is generally considered working papers under the Records Management Act, and will be overwritten consistent with the district's audio and video recording policy. Video footage which captures an event of educational or behavioral significance and contains personally-identifiable information will be maintained by the school district pursuant to its policy on student records.

**Student Records.** The retention of student records is also governed by the board's policy on student records.

**Records Regarding Pending or Threatened Litigation.** When litigation against the district or its employees is filed or threatened, the district will take all reasonable action to preserve all documents and records that pertain to the issue. When the district is made aware of pending or threatened litigation, a litigation hold directive will be issued by the superintendent or his/her designee. The directive will be given to all persons suspected of having records that may pertain to the potential issues in the litigation. The litigation hold directive overrides any records retention schedule that may otherwise call for the disposition or destruction of the records until the litigation hold has been lifted.



**Federal Award Records.** The district will retain federal award records as required by 2 C.F.R. § 200.334. This includes retaining all federal award records for three years from the date of submission of their final financial report. For awards that are renewed quarterly or annually, the district will retain records for three years from the date of submission of their quarterly or annual financial report, respectively. Records to be retained include but are not limited to, financial records, supporting documentation, and statistical records.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **3026 Handbooks**

The school district's handbooks for students and staff are intended to convey information and explain school regulations and procedures that are necessary for the school to run smoothly and efficiently. The district's handbooks are an extension of these policies and have the force and effect of board policy when approved by the board of education. Although the board may approve the handbooks annually, the administration has the authority to change the contents of any handbook without board approval so long as the changes are consistent with board policy.

The administration may provide only the amendment to the individuals affected by the change without providing them with the full handbook unless required by law.

None of the district's handbooks creates a "contract" between the school district, staff members, parents or students.

If any information contained in any handbook conflicts with board policy or state statute, the policy or statute will govern.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **3026 Handbooks**

The school district's handbooks for students and staff are intended to convey information and explain school regulations and procedures that are necessary for the school to run smoothly and efficiently. The district's handbooks are an extension of these policies and have the force and effect of board policy when approved by the board of education. Although the ~~board~~ board of education may ~~take action to~~ approve the handbooks annually, the administration has the authority to change the contents of any handbook without board approval so long as the changes are consistent with board policy.

The administration may provide only the amendment to the individuals affected by the change without providing them with the full handbook unless required by law.

None of the district's handbooks creates a "contract" between the school district, staff members, parents or students.

If any information contained in any handbook conflicts with board policy or state statute, the policy or statute will govern.

Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_



## 3036 Purchasing (Credit) Card Program

The board approves the use of a purchasing card (credit card) program for the purchase of goods and services for and on behalf of the school district. The board will determine the type of purchasing card or cards to be used in the program and may contract with a third-party provider as provided by law.

**Authorized Purchases.** Authorized users have standing authority to use the purchasing card to charge actual, necessary, and reasonable travel expenses. Otherwise, the purchasing card may only be used to purchase goods and services approved by the board or the superintendent or designee. The maximum amount that may be charged in a single day is \$1,000, unless the superintendent or business manager authorize exceeding that amount.

**Unauthorized Purchases.** In no event shall the purchasing card be used for personal purchases, purchases that are not school related, alcohol purchases, or purchases that are not allowed by law. Such unauthorized use shall result in discipline, up to and including the end of employment. Individuals who make unauthorized purchases shall reimburse the district for the expense within ten days of the purchase or the discovery of the unauthorized purchase, whichever occurs first.

**Authorized Users.** Individuals holding the following titles may be assigned an individual purchasing card: business manager and superintendent. The board may take action at any meeting to authorize additional users or to revoke or suspend user privileges. Such action shall be recorded in the minutes. The school may also maintain a purchasing card in the name of the school district. School district employees may purchase school related goods and services with the school district credit card only with authorization from the superintendent.

**Documentation.** Employees making a purchasing card purchase must submit an itemized receipt ***and*** a purchasing card receipt to the school district. The itemized receipt must include the name of the business, contact information, the date, a description of each item sufficient to give the board reasonable notice of the item purchased, and the price. ***A non-itemized credit card receipt alone is not sufficient.*** Designated school personnel shall maintain the documentation for at least 7 years or as otherwise required by Schedule 10 – Local School Districts or Schedule 24 – Local Agencies (General Records) maintained by the Nebraska Records Management Division. Employees must maintain copies of any documentation submitted to the school district.



**Suspension or Termination of Privileges.** The board or the superintendent (or his or her designee) (1) ***shall*** temporarily or permanently suspend the purchasing card privileges of any individual that does not submit an itemized receipt for each purchasing card purchase, and (2) ***may*** temporarily or permanently suspend the purchasing card privileges of any individual for any other reason. The individual's purchasing card account must be immediately closed and he or she must return the purchasing card to the superintendent or board. Purchases that are not accompanied by the required documentation shall be considered unauthorized, and the individual making the purchase must reimburse the district within 10 days of the purchase or the discovery of the non-itemized purchase, whichever occurs first.

**Reward Points or Rebates.** Any reward points, rebates, or other benefits received from the third-party purchasing card company are and shall remain the property of the school district.

**Purchase Review Procedures.** The superintendent, or his or her designee, and **the business manager** will conduct independent reviews of credit card expenses, or a sample thereof, on a **monthly** basis. Any unlawful or unauthorized expenditure or other discrepancy will be brought to the attention of the offending employee, if any, and the board. The superintendent or his or her designee will provide the board at each regular meeting with the documentation submitted pursuant to this policy or a summary of that documentation with a description of each item sufficient to give the board reasonable notice of the items purchased. Any unlawful or unauthorized purchase must be addressed as provided in this policy or as otherwise allowed by law.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## 3036 Purchasing (Credit) Card Program

The board approves the use of a purchasing card (credit card) program for the purchase of goods and services for and on behalf of the school district. The board will determine the type of purchasing card or cards to be used in the program and may contract with a third-party provider as provided by law.

**Authorized Purchases.** Authorized users have standing authority to use the purchasing card to charge actual, necessary, and reasonable travel expenses and [insert other standing authorized expenditures]. Otherwise, the purchasing card may only be used to purchase goods and services approved by the board or the superintendent or designee. The maximum amount that may be charged in a single day is \$[insert amount].

**Unauthorized Purchases.** In no event shall the purchasing card be used for personal purchases, purchases that are not school related, alcohol purchases, or purchases that are not allowed by law. Such unauthorized use shall result in discipline, up to and including the end of employment. Individuals who make unauthorized purchases shall reimburse the district for the expense within ten days of the purchase or the discovery of the unauthorized purchase, whichever occurs first.

**Authorized Users.** Individuals holding the following titles may be assigned an individual purchasing card: [redacted]. The board may take action at any meeting to authorize additional users or to revoke or suspend user privileges. Such action shall be recorded in the minutes. The school may also maintain a purchasing card in the name of the school district. School district employees may purchase school related goods and services with the school district credit card only with authorization from the superintendent.

**Documentation.** Employees ~~seeking reimbursement for making~~ a purchasing card purchase must submit an itemized receipt ***and*** a purchasing card receipt to the school district. The itemized receipt must include the name of the business, contact information, the date, a description of each item sufficient to give the board reasonable notice of the item purchased, and the price. ***A non-itemized credit card receipt alone is not sufficient.*** Designated school personnel shall maintain the documentation for at least 7 years or as otherwise required by Schedule 10 – Local School Districts or Schedule 24 – Local Agencies (General Records) maintained by the Nebraska Records Management Division. Employees must maintain copies of any documentation submitted to the school district.



**Suspension or Termination of Privileges.** The board or the superintendent (or his or her designee) (1) ***shall*** temporarily or permanently suspend the purchasing card privileges of any individual that does not submit an itemized receipt for each purchasing card purchase, and (2) ***may*** temporarily or permanently suspend the purchasing card privileges of any individual for any other reason. The individual's purchasing card account must be immediately closed and he or she must return the purchasing card to the superintendent or board. Purchases that are not accompanied by the required documentation shall be considered unauthorized, and the individual making the purchase must reimburse the district within 10 days of the purchase or the discovery of the non-itemized purchase, whichever occurs first.

**Reward Points or Rebates.** Any reward points, rebates, or other benefits received from the third-party purchasing card company are and shall remain the property of the school district.

**Purchase Review Procedures.** The superintendent, or his or her designee, and [REDACTED] will conduct independent reviews of credit card expenses, or a sample thereof, on a **monthly** basis. Any unlawful or unauthorized expenditure or other discrepancy will be brought to the attention of the offending employee, if any, and the board. The superintendent or his or her designee will provide the board at each regular meeting with the documentation submitted pursuant to this policy or a summary of that documentation with a description of each item sufficient to give the board reasonable notice of the items purchased. Any unlawful or unauthorized purchase must be addressed as provided in this policy or as otherwise allowed by law.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## 3043 Design-Build Contracts

This policy is adopted pursuant to the Political Subdivisions Construction Alternatives Act (NEB. REV. STAT. § 13-2901 through § 13-2914).

- I. **Definitions.** For purposes of this policy:
- A. **Act** means the Nebraska Political Subdivisions Construction Alternatives Act.
  - B. **Board** means the District's Board of Education.
  - C. **Department** means the Nebraska Department of Education.
  - D. **Design-Build Contract** (D-B Contract) means a contract which is subject to qualification-based selection between the District and a Design-Builder to furnish (a) architectural, engineering, and related design services for a project pursuant to the Act and (b) labor, materials, supplies, equipment, and construction services for a project pursuant to the Act.
  - E. **Design-Builder** means the legal entity which proposes to enter into a D-B Contract which is subject to qualification-based selection pursuant to the Act.
  - F. **District** means **Ravenna** Public Schools.
  - G. **Letter of Interest** means a statement indicating interest to enter into a D-B Contract for a project pursuant to the Act.
  - H. **NEARA** means the Nebraska Engineers and Architects Regulation Act.
  - I. **Performance-Criteria Developer** (PCD) means any person licensed or any organization issued a certificate of authorization to practice architecture or engineering pursuant to the NEARA who is selected by the District to assist the District in the development of Project Performance Criteria, Requests for Proposals, evaluation of Proposals, evaluation of the construction under a D-B Contract to determine adherence to the Project Performance Criteria, and any additional services requested by the District to represent its interests in relation to a project.
  - J. **Project Performance Criteria** means the performance requirements of the project suitable to allow the Design-Builder to make a proposal. Performance requirements include the following, if required by the project: capacity, durability, standards, ingress and egress requirements, description of the site, surveys, soil and environmental information concerning the site, interior space requirements, material quality standards, design and construction schedules, site development



requirements, provisions for utilities, storm water retention and disposal, parking requirements, applicable governmental code requirements, and other criteria for the intended use of the project.

- K. **Proposal** means an offer in response to a Request for Proposals (RFP) by a Design-Builder to enter into a D-B Contract for a project pursuant to the Act.
- L. **Qualification-based selection process** means a process of selecting a design-builder based first on the qualifications of the design-builder and then on the design-builder's proposed approach to the design and construction of the project;
- M. **Request for letters of interest** means the documentation or publication by which the District solicits letters of interest;
- N. **Superintendent** means the District's Superintendent of Schools, or his or her designee.

II. **Resolution to Select Design-Build.** The Board shall adopt a resolution by a two-thirds affirmative vote selecting the design-build contract delivery system prior to proceeding with any of the steps described below.

- A. For a project, in whole or in part, for water, wastewater, utility, or sewer construction, the resolution shall include a statement that the District has made a determination that the design-build contract delivery system is in the public interest based, at a minimum, on one of the following criteria: (a) Savings in cost or time or (b) requirement of specialized or complex construction methods suitable for the design-build contract delivery system.

III. **Selecting and Hiring a Performance-Criteria Developer (PCD)**

- A. **Selecting the Most Qualified PCD for Contract Negotiations.** The required procedures for selecting the most qualified PCD for contract negotiations differ depending on the magnitude of the District's estimate of the project's basic construction cost, as described in this section A.
  - 1. **Project Cost \$896,000 and Below.** For a project whose basic construction cost is estimated by the District to be \$896,000 or less, the District will use the following procedures for identifying the most qualified PCD:
    - a. The Superintendent will solicit statements of qualification from potential PCDs. Such solicitation shall include a general description of the project and shall indicate how interested individuals or firms can apply for consideration by the District. The Superintendent may, but is not required to, give public notice of such solicitation.



- b. Based on the statements of qualifications and any other relevant information that the Superintendent receives, the Superintendent shall make a finding identifying the applicant most qualified to serve as the PCD for the project based on the applicant's capabilities to perform, adequacy of personnel, past record and performance, experience, and such other factors as may be determined by the Superintendent to be applicable to the District's particular requirements for the project.
  - c. Following such finding, the Superintendent shall recommend to the Board that it negotiate a contract with the applicant so identified.
2. **Project Cost in Excess of \$896,000.** For a project whose basic construction cost is estimated by the District to exceed \$896,000, the District will use the following procedures for identifying the most qualified PCD:
- a. The District will encourage individuals or firms who desire to provide professional services to the District as its PCD for the project to submit a statement of qualifications. At least fifteen (15) days prior to the deadline to respond, the District will publish notice in a newspaper of general circulation in the District that it is seeking a PCD for a design-build project. The notice shall include the following:
    - i. A general description of the project;
    - ii. How interested firms can apply for consideration by the District; and
    - iii. The date by which individuals or firms must submit their statements of qualifications; and
    - iv. A statement that any individual or firm applying for consideration by the District must obtain a copy of the District's Design-Build Contract Policy from the Superintendent.
  - b. To apply to be the District's PCD, applicants must submit a current statement of qualifications to the District. The statement of qualifications must include evidence that the applicant is licensed or certified to practice architecture or engineering pursuant to the NEARA. Applicants must update any information provided to the District to reflect any changed conditions of the applicant.
  - c. Applicants shall first be certified by the Superintendent as qualified to act as a PCD for the District. In order to certify an



applicant, the Superintendent shall make a finding that a PCD is fully qualified to render the required service. Factors to be considered in making this finding shall include capabilities to perform, adequacy of personnel, past record and performance, and experience; and may also include consideration of recent, current, and projected workloads; equipment and facilities; promptness; the quality of work previously done by applicant; suitability to the particular task; willingness to meet time and budget requirements; and such other qualities as are found necessary to consider in order to determine whether or not, if awarded the contract, the applicant could perform it in accordance with its terms.

- d. The Board will evaluate each qualified applicant's statement of qualifications and any other relevant the District has received. The Board will conduct discussions with, and may require public presentations by, at least three applicants regarding their qualifications, approach to the project, and ability to furnish the required service.
- e. The Board will select, in order of preference, at least three applicants deemed to be most highly qualified to perform the required services after considering the factors identified above.

**B. Negotiating a Contract with the PCD.** The Board shall negotiate a contract with the most qualified applicant (identified via the procedures above) for professional services at compensation that the Board determines is fair and reasonable. In making such determination, the Board shall conduct a detailed analysis of the cost of the professional services required in addition to considering their scope and complexity. For all lump-sum or cost-plus-a-fixed-fee professional service contracts, the Board shall require the applicant receiving the award to execute a certificate stating that wage rates and other factual unit costs supporting the compensation are accurate, complete, and current at the time of contracting. Any professional service contract under which such a certificate is required shall contain a provision that the original contract price and any additions thereto shall be adjusted to exclude any significant sums by which Board determines the contract price had been increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs. All such contract adjustments shall be made within one year following the end of the contract.

- 1. Prohibition Against Contingent Fees.** The contract between the District and the PCD must contain a prohibition against contingent fees as follows: "The PCD warrants that it has not employed or retained any company or person, other than a bona fide employee



working solely for the PCD, to solicit or secure this agreement and that the PCD has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the PCD, any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from the award or the making of this agreement." Upon violation of such provision, the District shall have the right to terminate the agreement without liability and, at its discretion, to deduct from the contract price, or otherwise recover, the full amount of such fee, commission, percentage, or consideration.

**C. Effect of Unsuccessful Negotiations**

1. If the Board is unable to negotiate a satisfactory contract with the applicant to be the most qualified at a price the Board determines to be fair and reasonable, negotiations with that applicant shall be formally terminated. The Board shall then undertake negotiations with the second most qualified applicant. If the Board fails to reach an agreement with the second most qualified firm, the Board shall terminate negotiations with such applicant. The Board shall then undertake negotiations with the third most qualified applicant.
2. If the Board is unable to negotiate a satisfactory contract with any of the selected applicants, the Board shall either select additional applicants in order of their competence and qualification and continue negotiations in accordance with this policy until an agreement is reached or review the agreement under negotiation to determine the possible cause for failure to achieve a negotiated agreement.

**D. Board-Designated Committee.** The Board may may designate a committee to carry out any or all of the Board's duties under this PCD selection and hiring section of this policy, provided that the Board must approve any agreement with an applicant prior to its execution. Any such committee must have among its membership at least one person who is licensed to practice architecture or engineering pursuant to the NEARA.

**E. Open Meetings Act.** The public shall not be excluded from the meetings or proceedings under this section in accordance with the Open Meetings Act.

**F.** The PCD is ineligible to be included as a provider of any services in a Proposal for the project on which it has acted as PCD.

**G.** The PCD is prohibited from being employed by or having any financial or other interest in a Design-Builder that will submit a proposal.



#### IV. **Pre-Qualifying Design-Builders**

- A. **Letters of Interest.** The District shall prepare a request for Letters of Interest, which request shall:
  - 1. Describe the project in sufficient detail to permit a Design-Builder to submit a letter of interest.
  - 2. Be published in a newspaper of general circulation within the District at least thirty (30) days prior to the deadline for receiving letters of interest; and
  - 3. Be sent by first-class mail to any Design-Builder upon request.
- B. Letters of interest shall be reviewed by the District in consultation with the PCD. The District and the PCD will evaluate prospective Design-Builders based on the information submitted to the District in response to the request for letters of interest.
- C. The District shall select at least three prospective Design-Builders, except that if only two Design-Builders have submitted letters of interest, the District shall select at least two prospective Design-Builders. Such selected Design-Builders shall be considered prequalified and eligible to receive and respond to the RFP.
- D. The District and PCD shall use the following standards when selecting which prospective Design-Builders to prequalify: capabilities to perform, adequacy of personnel, past record and performance, and experience; and may also include consideration of recent, current, and projected workloads; equipment and facilities; promptness; the quality of work previously done; suitability to the particular task; willingness to meet time and budget requirements; and such other qualities as are found necessary to consider in order to determine whether or not, if awarded the contract, the Design-Builder could perform it in accordance with its terms.

#### V. **Preparing Requests for Proposals (RFP).** The District, with the assistance of the PCD, will prepare the RFP, which shall contain:

- A. The identity of the District for which the project will be built and the District that will execute the design-build contract;
- B. A copy of this Design-Build Contract Policy and all other policies related to the D-B Contract;
- C. The proposed terms and conditions of the D-B Contract, including any terms and conditions which are subject to further negotiation. The proposed general terms and conditions shall be consistent with nationally recognized model general terms and conditions which are standard in the design and construction industry in Nebraska. The



proposed terms and conditions may set forth an initial determination of the manner by which the Design-Builder selects any subcontractor and may require that any work subcontracted be awarded by competitive bidding;

- D. A project statement which contains information about the scope and nature of the project;
- E. Project Performance Criteria;
- F. Budget parameters for the project;
- G. Any bonds and insurance required by law or as may be additionally required by the District;
- H. The criteria for evaluation of Proposals and the relative weight of each criterion;
- I. A requirement that the Design-Builder provide a written statement of the Design-Builder's proposed approach to the design and construction of the project, which may include graphic materials illustrating the proposed approach to design and construction but shall not include price proposals;
- J. A requirement that the Design-Builder agree to the following conditions:
  - 1. An architect or engineer licensed to practice in Nebraska will participate substantially in those aspects of the offering which involve architectural or engineering services;
  - 2. At the time of the design-build offering, the Design-Builder will furnish to the Board a written statement identifying the architect or engineer who will perform the architectural or engineering work for the design-build project;
  - 3. The architect or engineer engaged by the Design-Builder to perform the architectural or engineering work with respect to the design-build project will have direct supervision of such work and may not be removed by the Design-Builder prior to the completion of the project without the written consent of the Board;
  - 4. A Design-Builder offering design-build services with its own employees who are design professionals licensed to practice in Nebraska will (a) comply with the NEARA by procuring a certificate of authorization to practice architecture or engineering and (b) submit proof of sufficient professional liability insurance; and
  - 5. The rendering of architectural or engineering services by a licensed architect or engineer employed by the Design-Builder will conform to the NEARA and rules and regulations adopted under the NEARA; and



K. Other information which the District chooses to require.

VI. **Notice of RFP.** At least thirty (30) days prior to the deadline for receiving and opening proposals, the District shall cause a Notice of RFP to be:

- A. Published in a newspaper of general circulation within the District;
- B. Filed with the Department; and
- C. Sent directly to the prequalified Design-Builders only.

VII. **Preparing and Submitting Proposals**

- A. Prequalified Design-Builders shall prepare and submit Proposals as required by the RFP.
- B. All Proposals shall be sealed. Proposals shall not be opened until expiration of the time established for making Proposals as set forth in the RFP.
- C. Proposals may be withdrawn at any time prior to acceptance.
- D. The District has the right to reject any and all Proposals except for the purpose of evading the law. The District may thereafter solicit new Proposals using the same or a different Project Performance Criteria.

VIII. **Evaluating Proposals**

- A. The District may only proceed to negotiate and enter into a D-B Contract if there are at least two proposals from prequalified Design-Builders.e
- B. The Board shall designate members of a selection committee, which shall include at least five persons. Members of the selection committee must include:
  - 1. One or more members of the Board;
  - 2. One or more members of the District's administration or staff;
  - 3. The PCD;
  - 4. Any person having special expertise relevant to selection of a Design-Builder or construction manager under the Act; and
  - 5. A resident of the District other than an individual included in subdivisions (1) through (4) of this subsection.

A member of the selection committee designated under subdivision (4) or (5) of this subsection shall not be employed by or have a financial or other interest in a Design-Builder who has a Proposal being evaluated and shall not be employed by the District or the PCD.

- C. The District shall refer the Proposals for recommendation to the selection committee.



- D. The selection committee and the District shall evaluate Proposals taking into consideration the criteria enumerated in subsections (1) through (7) of this subsection with the maximum percentage of total points for evaluation which may be assigned to each criterion set forth following the criterion. The following criteria shall be evaluated, when applicable:
1. The financial resources of the design-builder to complete the project **(ten percent)**;
  2. The ability of the proposed personnel of the design-builder to perform **(ten percent)**;
  3. The character, integrity, reputation, judgment, experience, and efficiency of the design-builder **(ten percent)**;
  4. The quality of performance on previous projects **(thirty percent)**;
  5. The ability of the design-builder to perform within the time specified **(ten percent)**;
  6. The previous and existing compliance of the design-builder with laws relating to the contract **(ten percent)**; and
  7. Such other information as may be secured having a bearing on the selection **(ten percent)**.

**NOTE TO BE DELETED: The percentages listed above must be modified so that they add up to 100%. This can be done directly in the policy, at the time the school board designates the Design-Build method for a specific project, or at a later time but before the RFP is published and sent out.**

- E. The records of the selection committee in evaluating proposals and making recommendations shall be considered public records for purposes of NEB. REV. STAT. § 84-712.01.

- F. The District shall then evaluate and rank each Proposal on the basis of best meeting the criteria in the RFP and taking into consideration the recommendation of the selection committee.

#### **IX. Negotiating a Design-Build Contract**

- A. The District may attempt to negotiate a D-B Contract with the highest ranked Design-Builder selected by the District and may enter into a Design-Build contract after negotiations.
- B. The negotiations shall include a final determination of the manner by which the Design-Builder selects a subcontractor
- C. If the District is unable to negotiate a satisfactory D-B Contract with the highest ranked Design-Builder, the District may terminate negotiations



with that Design-Builder. The District may then undertake negotiations with the second highest ranked Design-Builder and may enter into a D-B Contract after negotiations.

- D. If the District is unable to negotiate a satisfactory contract with the second highest ranked Design-Builder, the District may undertake negotiations with the third highest ranked Design-Builder, if any, and may enter into a D-B Contract after negotiations.
- E. If the District is unable to negotiate a satisfactory contract with any of the ranked Design-Builders, the District may either revise the RFP and solicit new proposals or cancel the Design-Build process under the Act.
- F. If the District is able to negotiate a satisfactory D-B Contract with a Design-Builder, the District shall file a copy of all D-B Contract documents with the Department within thirty (30) days after their full execution. Within thirty (30) days after completion of the project, the Design-Builder shall file a copy of all contract modifications and change orders with the Department.

**X. Formal Protests Relating to the Solicitation or Execution of D-B Contracts**

- A. **Definitions.** For this section on "Formal Protests Related to the Solicitation of Execution of D-B Contracts" the following definitions apply:

- 1. **Interested party** shall mean an actual or prospective Design-Builder whose direct economic interest would be affected by the award of a contract by the District to another party or by the failure of the District to award a contract to such actual or prospective Design-Builder.
- 2. **Protest** shall mean a written objection by an interested party on any phase of the bidding procurement process, including specification, preparation, performance criteria development, RFP, pre-qualification, ranking, contract negotiations, and award.

- B. **Right to Protest.** An interested party may protest to the Superintendent. The protest shall be submitted in writing on company letterhead within five working days after the event giving rise to the protest. Protests based on alleged apparent improprieties in a solicitation or other request for Proposals must be filed before Proposal opening or the deadline for receipt of proposals. In all other cases, the protest must be filed within five working days following the selection of the Design-Builder. To expedite handling of protests, the envelope containing the protest should be clearly labeled "Protest". The written protest shall include as a minimum the following:



1. The name and address of the interested party;
2. Appropriate identification of the relevant solicitation, and if a Proposal has been opened, its number, and date of opening;
3. A detailed statement of reasons for the protest;
4. Supporting, exhibits, evidence, or documents to substantiate any claims unless not available within the filing time, in which case the expected availability date shall be indicated; and a list of all persons who have knowledge of facts relevant to the protest; and
5. The action(s) the protestor desires the District to take to resolve the protest.

The Superintendent will immediately decide upon receipt of the protest whether or not the award of a contract shall be delayed, or if the protest is timely received after the award, whether the performance of the contract should be suspended. The District shall not proceed further with the solicitation or with the award of the contract and shall suspend performance under the contract, if awarded, unless the Superintendent makes a written determination that the protest is clearly without merit or that award of the contract without delay is necessary to protect the substantial interests of the District.

C. **Authority to Resolve Protests.** Prior to the commencement of an administrative review by the Board concerning any protest, the Superintendent shall attempt to resolve any protest filed by an interested party concerning any solicitation. If the protest is not resolved by mutual agreement, the Superintendent shall create and deliver a Decision to the protestor within a reasonable time after the written protest was received. The Decision shall include a written summary of the Superintendent's investigation and a recommendation regarding the outcome of the protest. The Decision shall (1) state the reasons for the action taken, and (2) inform the interested party of their right to the administrative review by the Board. A copy of the Decision shall be mailed or otherwise furnished immediately to the interested party and any other party intervening protester and all other Design-Builders. If not satisfied with the decision of the Superintendent, any interested party protester may appeal to the Board, but the decision shall be final unless the interested party protester files a timely appeal with the Board.

D. **Board Appeal Procedures.** Any interested party protester, within five working days of receipt of a decision of the Superintendent, may file with the Superintendent a written notice of appeal for an administrative



review before the Board. The Notice of Appeal must clearly state the action protested and the basis of appeal. The Board will conduct an administrative review at its next regularly scheduled meeting or at a special meeting. The Board shall consider the Decision of the Superintendent and shall make the final decision on the protest. The Board's decision shall be final.

XI. **Refinements and Changes.** A D-B Contract may be conditioned upon later refinements in scope and price and may permit the District in agreement with the Design-Builder to make changes in the project without invalidating the D-B Contract. Later refinements shall not, however, exceed the scope of the project statement contained in the RFP.

XII. **Adherence to Performance Criteria.** Throughout the project, the PCD shall remain engaged on the project and shall be responsible for monitoring the Design-Builder's adherence to the Performance Criteria in the Design-Builder's performance of the D-B Contract. Upon PCD's observation that the Design-Builder's performance of the D-B Contract has or is reasonably likely to materially diverge from the Performance Criteria, the PCD shall promptly notify the District of such observation and the basis for the same.

XIII. **Projects Excluded.** The District shall not use a Design-Build Contract for any construction project excluded by NEB. REV. STAT. § 13-2914 or any other applicable law.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## 3043 Design-Build Contracts

This policy is adopted pursuant to the Political Subdivisions Construction Alternatives Act (NEB. REV. STAT. § 13-2901 through § 13-2914).

~~The board shall adopt a resolution by a two-thirds affirmative vote selecting the design-build contract delivery system prior to proceeding with any of the steps involved with solicitation or execution of any construction contract. For a project authorized under subsection (3) of section 13-2914, the resolution shall include a statement that the political subdivision has made a determination that the design-build contract delivery system is in the public interest based, at a minimum, on one of the following criteria: (a) Savings in cost or time or (b) requirement of specialized or complex construction methods suitable for the design-build contract delivery system.~~

I. **Definitions.** For purposes of this policy:-

A. **Act** means the Nebraska Political Subdivisions Construction Alternatives Act.

A.B. **Board** means the District's Board of Education.

B.C. **Department** means the Nebraska Department of Education.

C.D. **Design-Build Contract** (~~DBD-B~~ Contract) means a contract which is subject to qualification-based selection between the District and a Design-Builder to furnish (a) architectural, engineering, and related design services for a project pursuant to the ~~Nebraska Political Subdivisions Construction Alternatives Act (Act)~~Act and (b) labor, materials, supplies, equipment, and construction services for a project pursuant to the Act.

D.E. **Design-Builder** means ~~a~~the legal entity which proposes to enter into a ~~DBD-B~~ Contract which is subject to qualification-based selection pursuant to the Act.

E.F. **District** means \_\_\_\_\_ Public Schools.

G. **Letter of Interest** means a statement indicating interest to enter into a D-B Contract for a project pursuant to the Act.

F.H. **NEARA** means the Nebraska Engineers and Architects Regulation Act.

G.I. **Performance-Criteria Developer** (PCD) means any person licensed or any organization issued a certificate of authorization to



practice architecture or engineering pursuant to the NEARA who is selected by the District ~~pursuant to this policy~~ to assist the District in the development of Project Performance Criteria, Requests ~~For~~for Proposals, evaluation of Proposals, evaluation of ~~the~~ construction under a ~~DBD-B~~ Contract to determine adherence to the Project Performance Criteria, and any additional services requested by the District to represent its interests in relation to a project.

~~H.~~J. **Project Performance Criteria** means the performance requirements of the project suitable to allow the Design-Builder to make a ~~Proposal~~proposal. Performance requirements include the following, if required by the project: capacity, durability, standards, ingress and egress requirements, description of the site, surveys, soil and environmental information concerning the site, interior space requirements, material quality standards, design and construction schedules, site development requirements, provisions for utilities, storm ~~weather~~water retention and disposal, parking requirements, applicable governmental code requirements, and other criteria for the intended use of the project.

~~I.~~K. **Proposal** means an offer in response to a Request ~~For~~for Proposals ~~("RFP")~~ by a Design-Builder to enter into a ~~DBD-B~~ Contract for a project pursuant to the Act.

L. **Qualification-based selection process** means a process of selecting a design-builder based first on the qualifications of the design-builder and then on the design-builder's proposed approach to the design and construction of the project;

M. **Request for letters of interest** means the documentation or publication by which the District solicits letters of interest;

~~1. **Act** means the Nebraska Political Subdivisions Construction Alternatives Act.~~

~~J.~~N. ~~**Request for Proposals (RFP)** means the documentation by which the District solicits Proposals.~~e

~~K.~~O. **Superintendent** means the District's Superintendent of Schools, or his or her designee.

~~**Procedures.** The District shall follow the procedures below in connection with any DB Contract.~~

~~**II. Rules and Procedures for Selecting and Hiring a PCD for a Specific Project. Resolution to Select Design-Build.** The Board shall~~



adopt a resolution by a two-thirds affirmative vote selecting the design-build contract delivery system prior to proceeding with any of the steps described below.

- A. For a project, in whole or in part, for water, wastewater, utility, or sewer construction, the resolution shall include a statement that the District has made a determination that the design-build contract delivery system is in the public interest based, at a minimum, on one of the following criteria: (a) Savings in cost or time or (b) requirement of specialized or complex construction methods suitable for the design-build contract delivery system.

### **III. Selecting and Hiring a Performance-Criteria Developer (PCD)**

- A. **Selecting the Most Qualified PCD for Contract Negotiations.** The required procedures for selecting the most qualified PCD for contract negotiations differ depending on the magnitude of the District's estimate of the project's basic construction cost, as described in this section A.

**Project Cost \$896,000 and Below.** For a project whose basic construction cost is estimated by the

1. ~~The District~~ to be \$896,000 or less, the District will use the following procedures for identifying the most qualified PCD:

- a. ~~The shall~~ Superintendent will solicit statements of qualification from potential PCDs. Such solicitation shall include a general description of the project and shall indicate how interested individuals or firms can apply for consideration by the District. The Superintendent may, but is not required to, give public notice of such solicitation.
- b. Based on the statements of qualifications and any other relevant information that the Superintendent receives, the Superintendent shall make a finding identifying the applicant most qualified to serve as the PCD for the project based on the applicant's capabilities to perform, adequacy of personnel, past record and performance, experience, and such other factors as may be determined by the Superintendent to be applicable to the District's particular requirements for the project.
- c. Following such finding, the Superintendent shall recommend to the Board that it negotiate a contract with the applicant so identified.

2. **Project Cost in Excess of \$896,000.** For a project whose basic construction cost is estimated by the District to exceed \$896,000,



the District will use the following procedures for identifying the most qualified PCD:

- a. The District will encourage ~~eligible persons~~individuals or ~~organizations~~firms who desire to provide professional services to the District as ~~its~~ PCD for the project to submit a statement of qualifications ~~and performance data to the District.~~. At least thirtyfive (15) days prior to selecting and hiring a PCDthe deadline to respond, the District ~~shall~~will publish notice in a newspaper of general circulation in the District that it is seeking a PCD for a design-build project. The notice shall include the following:
  - i. A general description of the ~~Design-Build~~ project;  
Directions regarding how
  - ii. How interested ~~persons or organizations~~firms can apply for consideration by the District; and
  - iii. The date by which ~~persons~~individuals or ~~organizations~~firms must submit their ~~applications~~statements of qualifications; and
  - iv. A statement that any ~~person~~individual or ~~organization~~firm applying for consideration by the District must obtain a copy of the District's Design-Build Contract Policy from the Superintendent.
- b. To apply to be the District's PCD, applicants must submit a current statement of qualifications ~~and performance data~~ to the District. The statement of qualifications must include evidence that the applicant is licensed or certified to practice architecture or engineering pursuant to the NEARA. Applicants must update any information provided to the District to reflect any changed conditions of the applicant.
- c. Applicants shall first be certified by the Superintendent as qualified to act as a PCD for the District. In order to certify an applicant, the Superintendent shall make a finding that a PCD is fully qualified to render the required service. Factors to be considered in making this finding shall include capabilities to perform, adequacy of personnel, past record and performance, and experience; and may also include consideration of recent, current, and projected workloads; ~~experience~~; equipment and facilities; promptness,and; the quality of work previously done by applicant; suitability to the particular task; willingness to meet time and budget requirements; and such other qualities as are



found necessary to consider in order to determine whether or not, if awarded the contract, the applicant could perform it ~~strictly in accordance with its terms~~capabilities to perform.

- d. The Board ~~shall~~will evaluate each qualified applicant's ~~current statement of qualifications and performance data any other relevant the District has received~~. The Board ~~shall~~will conduct discussions with, and may require public presentations by ~~no less than, at least~~ three applicants regarding their qualifications, approach to the project, and ability to furnish the required service, ~~and other factors identified above~~.
- e. The Board ~~shall~~will select, in order of preference, at least three applicants deemed to be most highly qualified to perform the required services after considering the factors ~~outlined~~identified above.

**L.B. Negotiating a Contract with the PCD.** The Board shall negotiate a contract with the most qualified applicant (identified via the procedures above) for professional services at compensation that the Board determines is fair and reasonable. In making such determination, the Board shall conduct a detailed analysis of the cost of the professional services required in addition to considering their scope and complexity. For all lump-sum or cost-plus-a-fixed-fee professional service contracts, the Board shall require the applicant receiving the award to execute a certificate stating that wage rates and other factual unit costs supporting the compensation are accurate, complete, and current at the time of contracting. Any professional service contract under which such a certificate is required shall contain a provision that the original contract price and any additions thereto shall be adjusted to exclude any significant sums by which Board determines the contract price had been increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs. All such contract adjustments shall be made within one year following the end of the contract.

**Prohibition Against Contingent Fees.** The contract between the District and the PCD must

- ~~A. If the Board is unable to negotiate a satisfactory contract with the applicant considered to be the most qualified at a price the Board determines to be fair and reasonable, it shall terminate negotiations with that applicant. The Board may then undertake negotiations with the second most qualified applicant. If the Board fails to reach an agreement with the second most qualified applicant, it shall terminate negotiations with that applicant. The~~



~~Board shall then undertake negotiations with the third most qualified applicant.~~

~~B. it shall either select additional applicants in order of their competence and qualification and continue negotiations in accordance with this policy until an agreement is reached or review the agreement under negotiation to determine the possible cause for failure to achieve a negotiated agreement.~~

~~M.C. The Board may designate a committee to carry out any or all of the Board's duties under the PCD selection section of this policy, provided that the Board must approve any agreement with an applicant prior to its execution. Any such committee must have among its membership at least one person who is licensed to practice architecture or engineering pursuant to the NEARA.~~

~~C. The public shall not be excluded from the meetings or proceedings under this section of this policy in accordance with the Open Meetings Act.~~

1. ~~The contract between the District and the PCD shall~~ contain a prohibition against contingent fees as follows: "The PCD warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the PCD, to solicit or secure this agreement and that the PCD has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the PCD, any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from the award or the making of this agreement." Upon violation of such provision, the District shall have the right to terminate the agreement without liability and, at its discretion, to deduct from the contract price, or otherwise recover, the full amount of such fee, commission, percentage, or consideration.

#### **D. Effect of Unsuccessful Negotiations**

1. If the Board is unable to negotiate a satisfactory contract with the applicant to be the most qualified at a price the Board determines to be fair and reasonable, negotiations with that applicant shall be formally terminated. The Board shall then undertake negotiations with the second most qualified applicant. If the Board fails to reach an agreement with the second most qualified firm, the Board shall terminate negotiations with such applicant. The Board shall then undertake negotiations with the third most qualified applicant.



If the Board is unable to negotiate a satisfactory contract with any of the selected applicants,

2. the Board shall either select additional applicants in order of their competence and qualification and continue negotiations in accordance with this policy until an agreement is reached or review the agreement under negotiation to determine the possible cause for failure to achieve a negotiated agreement.

~~N.E.~~ **Board-Designated Committee.** The Board may may designate a committee to carry out any or all of the Board's duties under this PCD selection and hiring section of this policy, provided that the Board must approve any agreement with an applicant prior to its execution. Any such committee must have among its membership at least one person who is licensed to practice architecture or engineering pursuant to the NEARA.

**F. Open Meetings Act.** The public shall not be excluded from the meetings or proceedings under this section in accordance with the Open Meetings Act.

~~O.G.~~ The PCD is ineligible to be included as a provider of any services in a Proposal for the project on which it has acted as a PCD.

~~A~~

~~P.H.~~ The PCD may not be is prohibited from being employed by or may not have a having any financial or other interest in a Design-Builder that will submit a Proposalproposal.

### **~~Procedures and standards to be used to prequalify~~**

#### **~~II.IV. Pre-Qualifying Design-Builders.~~**

A. **Letters of Interest.** ~~The District, with the help of the PCD,~~ shall prepare a request for ~~letters~~Letters of interest. ~~The Interest, which request for letters of interest shall:~~

1. Describe the project in sufficient detail to permit a Design-Builder to submit a letter of interest;~~7.~~
2. Be published in a newspaper of general circulation within the District at least thirty (30) days prior to the deadline for receiving letters of interest; and
3. Be sent by first-class mail to any Design-Builder upon request.

B. Letters of interest shall be reviewed by the District in consultation with the PCD. The District and the PCD will evaluate prospective Design-



Builders based on the information submitted to the District in response to the request for letters of interest.

- C. The District shall select at least three prospective Design-Builders, except that if only two Design-Builders have submitted letters of interest, the District shall select at least two prospective Design-Builders. Such selected Design-Builders shall be considered prequalified and eligible to receive and respond to the RFP.
- D. The District and PCD shall use the following standards when selecting which prospective Design-Builders to prequalify: capabilities to perform, adequacy of personnel, past record and performance, and experience; and may also include consideration of recent, current, and projected workloads; ~~experience~~; equipment and facilities; promptness, ~~and~~; the quality of work previously done ~~by applicant~~; suitability to the particular task; willingness to meet time and budget requirements; and such other qualities as are found necessary to consider in order to determine whether or not, if awarded the contract, the ~~applicant~~Design-Builder could perform it ~~strictly~~ in accordance with its terms ~~capabilities to perform~~.

## **Procedures**

**2. ~~Preparing Requests for the preparation and content of RFPs.~~**  
**~~III.V. Proposals (RFP).~~** The District, with the ~~help~~assistance of the PCD, ~~shall~~will prepare the RFP, which shall contain:

- A. The identity of the ~~school district~~District for which the project will be built and ~~the District that~~ will execute the ~~Design-Build Contract; design-build contract;~~
- B. A copy of this Design-Build ~~Contract~~Contact Policy and all other policies ~~adopted by the District relating~~related to the ~~DBD-B~~ Contract;
- C. The proposed terms and conditions of the ~~DBD-B~~ Contract, including any terms and conditions which are subject to further negotiation. The proposed general terms and conditions shall be consistent with nationally recognized model general terms and conditions which are standard in the design and construction industry in Nebraska. The proposed terms and conditions may set forth an initial determination of the manner by which the Design-Builder selects any subcontractor and may require that any work subcontracted be awarded by competitive bidding;
- D. A project statement which contains information about the scope and nature of the project;
- E. Project Performance Criteria;



- F. Budget parameters for the project;
- G. Any bonds ~~or~~and insurance required by law or as may be additionally required by the District;
- H. The criteria for evaluation of Proposals and the relative weight of each criterion;
- I. A requirement that the Design-Builder provide a written statement of ~~its~~the Design-Builder's proposed approach to the design and construction of the project, which may include graphic materials illustrating the proposed approach to design and construction but shall not include price proposals;
- J. A requirement that the Design-Builder agree to the following conditions:
  - 1. ~~(i)~~—An architect or engineer licensed to practice in Nebraska will participate substantially in those aspects of the offering which involve architectural or engineering services;
  - 2. ~~(ii)~~—At the time of the design-build offering, the Design-Builder will furnish to the Board a written statement identifying the architect or engineer who will perform the architectural or engineering work for the design-build project;
  - 3. ~~(iii)~~—The architect or engineer engaged by the Design-Builder to perform the architectural or engineering work with respect to the design-build project will have direct supervision of such work and may not be removed by the Design-Builder prior to the completion of the project without the written consent of the Board;
  - 4. ~~(iv)~~—A Design-Builder offering design-build services with its own employees who are design professionals licensed to practice in Nebraska will: (a) comply with the NEARA by procuring a certificate of authorization to practice architecture or engineering and (b) submit proof of sufficient professional liability insurance; and
  - 5. ~~(v)~~—The rendering of architectural or engineering services by a licensed architect or engineer employed by the Design-Builder will conform to the NEARA and rules and regulations adopted under the ~~Act~~NEARA; and
- K. Other information which the District chooses to require.\_\_\_\_\_

~~IV.VI.~~**Notice of RFP.** At least thirty (30) days prior to the deadline for receiving and opening ~~Proposals~~proposals, the ~~notice of the RFP~~District shall cause a Notice of RFP to be:



- A. Published in a newspaper of general circulation within the District;
- B. Filed with the Department; and
- C. Sent ~~by first-class mail~~directly to the prequalified Design-Builders only.

#### **Procedures for preparing**

#### **V.VII. Preparing and submitting Submitting Proposals.**

- A. Prequalified Design-Builders shall prepare and submit Proposals as required by the RFP.
- B. All Proposals shall be sealed. Proposals shall not be opened until expiration of the time established for making Proposals as set forth in the RFP.
- C. Proposals may be withdrawn at any time prior to acceptance.
- D. The District has the right to reject any and all Proposals except for the purpose of evading the law. The District may thereafter solicit new Proposals using the same or a different Project Performance Criteria.

#### **Procedures for evaluating**

#### **VI.VIII. Evaluating Proposals.**

- A. The District may only proceed to negotiate and enter into a ~~DBD-B~~ Contract if there are at least two proposals from prequalified Design-Builders.e
- B. The DistrictBoard shall ~~refer the proposals for recommendation to designate members of~~ a selection committee. ~~The selection committee, which shall be a group of~~include at least five persons ~~designated by the District.~~ Members of the selection committee ~~shall~~must include ~~(1):~~
  - 1. One or more members of the ~~school board,~~ (2)Board;
  - 2. One or more members of the ~~school~~District's administration or staff,  
~~(3) the school's architect or engineer~~ (4) any;
  - 3. The PCD;
  - 4. Any person having special expertise relevant to selection of a ~~design-builder~~Design-Builder or construction manager under the Act,i and ~~(5) a~~
  - 5. A resident of the District other than an individual included in subdivisions (1) through (4) of this subsection.

A member of the selection committee designated under subdivision (4) or (5) of this subsection shall not be employed by or have a financial or other interest in a ~~design-builder~~Design-Builder who has a



~~proposal~~Proposal being evaluated and shall not be employed by the District or the ~~school's architect or engineer~~PCD.

C. The District shall refer the Proposals for recommendation to the selection committee.

~~B.D.~~B.D. The selection committee and the District shall evaluate ~~proposals~~Proposals taking into consideration the criteria enumerated in ~~subdivisions~~subsections (1) through (7) of this subsection with the maximum percentage of total points for evaluation which may be assigned to each criterion set forth following the criterion. The following criteria shall be evaluated, when applicable:

1. ~~(1)~~ — The financial resources of the design-builder to complete the project **(up to ten percent)**;
2. ~~(2)~~ — The ability of the proposed personnel of the design-builder to perform **(up to thirty percent)**;
3. ~~(3)~~ — The character, integrity, reputation, judgment, experience, and efficiency of the design-builder **(up to thirty percent)**;
4. ~~(4)~~ — The quality of performance on previous projects **(up to thirty percent)**;
5. ~~(5)~~ — The ability of the design-builder to perform within the time specified **(up to thirty percent)**;
6. ~~(6)~~ — The previous and existing compliance of the design-builder with laws relating to the contract **(up to ten percent)**; and
7. ~~(7)~~ — Such other information as may be secured having a bearing on the selection **(up to twenty percent)**.

**NOTE TO BE DELETED: The percentages listed above must be modified so that they add up to 100%. This can be done directly in the policy, at the time the school board designates the Design-Build method for a specific project, or at a later time but before the RFP is published and sent out.**

~~C.E.~~C.E. The records of the selection committee in evaluating proposals and making recommendations shall be considered public records for purposes of NEB. REV. STAT. § 84-712.01.

~~D.F.~~<sup>e</sup>D.F.~~D.~~ The District shall then evaluate and rank each ~~proposal~~Proposal on the basis of best meeting the criteria in the ~~request~~



~~for proposals~~RFP and taking into consideration the recommendation of the selection committee.

**~~3. Procedures for Negotiations between the District and Design-Builders Submitting Proposals Prior to the District's Acceptance of a Proposal.~~**

**IX. Negotiating a Design-Build Contract**

~~E.A.~~ E.A. The District may attempt to negotiate a ~~DBD-B~~ Contract with the highest ranked Design-Builder selected by the ~~Board~~District and may enter into a ~~DB-Contract~~Design-Build contract after negotiations.

~~F.B.~~ F.B. The negotiations shall include a final determination of the manner by which the ~~design-builder~~Design-Builder selects a subcontractor.

~~G.C.~~ G.C. If the District is unable to negotiate a satisfactory ~~DBD-B~~ Contract with the highest ranked Design-Builder, ~~it~~the District may terminate negotiations with that Design-Builder. The District may then undertake negotiations with the second highest ranked Design-Builder and may enter into a ~~DBD-B~~ Contract ~~with that Design-Builder~~ after negotiations.

~~H.D.~~ H.D. If the District is unable to negotiate a satisfactory ~~DB Contract~~contract with the second highest ranked Design-Builder, ~~it may terminate negotiations with that Design-Builder. The~~the District may ~~then~~undertake negotiations with the third highest ranked Design-Builder, if any, and may enter into a ~~DBD-B~~ Contract ~~with that Design-Builder~~ after negotiations.

~~I.E.~~ I.E. If the District is unable to negotiate a satisfactory ~~DB Contract~~contract with any of the ranked Design-Builders, ~~it~~the District may either revise the RFP and solicit new ~~Proposals~~proposals or cancel the ~~design-build~~Design-Build process. ~~under the Act.~~

~~J.F.~~ J.F. If the District is able to negotiate a satisfactory ~~contract~~D-B Contract with a ~~design-builder~~Design-Builder, the District shall file a copy of all ~~design-build contract~~D-B Contract documents with the ~~State Department of Education~~ within thirty ~~(30)~~ days after their full execution. Within thirty ~~(30)~~ days after completion of the project, the ~~design-builder~~Design-Builder shall file a copy of all contract modifications and change orders with the ~~State Department of Education~~.

**Procedures for Filing and Acting on**

**VII.X. Formal Protests Relating to the Solicitation or Execution of DBD-B Contracts.**



~~A. — Definitions.~~

**A. Definitions.** For this section on “Formal Protests Related to the Solicitation of Execution of D-B Contracts” the following definitions apply:

1. **Interested party** shall mean an actual or prospective ~~bidder~~Design-Builder whose direct economic interest would be affected by the award of a contract by the District to another party or by the failure of the District to award a contract to such actual or prospective ~~bidder~~Design-Builder.
2. **Protest** shall mean a written objection by an interested party on any phase of the bidding procurement process, including specification, preparation, ~~bid-solicitation~~performance criteria development, RFP, pre-qualification, ranking, contract negotiations, and ~~intent to~~ award.

**B. Right to Protest.** An interested party may protest to the Superintendent. The protest shall be submitted in writing on company letterhead within five working days after ~~public notice of the bid event giving rise to the protest.~~ Protests based on alleged apparent improprieties in a solicitation or other request for ~~proposals~~Proposals must be filed before ~~bid~~Proposal opening or the ~~closing date~~deadline for receipt of proposals. In all other cases, the protest must be filed within five working days following the selection of the ~~design-builder~~Design-Builder. To expedite handling of protests, the envelope containing the protest should be clearly labeled "Protest". The written protest shall include as a minimum the following:

1. The name and address of the interested party;
2. Appropriate identification of the relevant solicitation, and if a ~~bid~~Proposal has been opened, its number, and date of opening;
3. A detailed statement of reasons for the protest;
4. Supporting, exhibits, evidence, or documents to substantiate any claims unless not available within the filing time, in which case the expected availability date shall be indicated; and a list of all persons who have knowledge of facts relevant to the protest; and
5. The action(s) the protestor desires the ~~school district~~District to take to resolve the protest.

The Superintendent will immediately decide upon receipt of the protest whether or not the award of a contract shall be delayed, or if the protest is timely received after the award, whether the performance of the



contract should be suspended. The ~~school-district~~District shall not proceed further with the solicitation or with the award of the contract and shall suspend performance under the contract, if awarded, unless the Superintendent makes a written determination that the protest is clearly without merit or that award of the contract without delay is necessary to protect the substantial interests of the District.

C. ~~C.~~ **Authority to Resolve Protests.** Prior to the commencement of an administrative review by the Board concerning any protest, the Superintendent shall attempt to resolve any protest filed by an interested party concerning any solicitation. If the protest is not resolved by mutual agreement, the Superintendent shall create and deliver a Decision to the protestor within a reasonable time after the written protest was received. The Decision shall include a written summary of the Superintendent's investigation and a recommendation regarding the outcome of the protest. The Decision shall (1) state the reasons for the action taken, and (2) inform the interested party of their right to the administrative review by the Board. A copy of the Decision shall be mailed or otherwise furnished immediately to the interested party and any other party intervening protester and all other ~~bidders.~~Design-Builders. If not satisfied with the decision of the Superintendent, any interested party protester may appeal to the Board, but the decision shall be final unless the interested party protester files a timely appeal with the Board.

D. ~~D.~~ **Board Appeal Procedures.** Any interested party protester, within five working days of receipt of a decision of the Superintendent, may file with the Superintendent a written notice of appeal for an administrative review before the Board. The Notice of Appeal must clearly state the action protested and the basis of appeal. The Board will conduct an administrative review at its next regularly scheduled meeting or at a special meeting. ~~The school-district board of education~~The Board shall consider the Decision of the Superintendent and shall make the final decision on the protest. ~~The school-district board of education's~~The Board's decision shall be final.

~~VIII.~~XI. **Refinements and Changes.** A ~~DBD-B~~ Contract may be conditioned upon later refinements in scope and price and may permit the District, in agreement with the Design-Builder, to make changes in the project without invalidating the ~~DBD-B~~ Contract. Later refinements shall not, however, exceed the scope of the project statement contained in the RFP.

XII. Adherence to Performance Criteria. Throughout the project, the PCD shall remain engaged on the project and shall be responsible for monitoring the Design-Builder's adherence to the Performance Criteria in the



Design-Builder's performance of the D-B Contract. Upon PCD's observation that the Design-Builder's performance of the D-B Contract has or is reasonably likely to materially diverge from the Performance Criteria, the PCD shall promptly notify the District of such observation and the basis for the same.

~~IX.XIII.~~ **Projects Excluded.** The District shall not use a ~~design-build contract~~Design-Build Contract for any construction project excluded by NEB. REV. STAT. \_\_\_\_\_ § 13-2914 or any other applicable law.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **3047 Data Breach Response**

### **I. Preparation**

A data breach is an instance in which personal information as defined by state law or personally identifiable information as defined by federal law is released or accessed in an unauthorized manner. The district will implement and maintain reasonable security procedures and practices that are appropriate to the nature and sensitivity of the personal information handled by the district. In order to ensure compliance with state and federal law; in the event of a breach the following preparatory steps shall be taken.

#### **A. Data Governance**

The superintendent, or their designee, will create an annually updated data directory that will include:

1. Computing devices purchased by the district,
2. Software that is installed on district devices,
3. Approved vendors/contractors that have access to personal information or personally identifiable information,
4. Staff members with access to district devices,
5. Staff members with active usernames and passwords for any district software.

#### **B. New Devices and Software**

Any new software or device that is used in a district building for district purposes will be submitted to the superintendent or their designee for inclusion in the directory.

### **II. Incident Response Plan**

#### **A. Assessment and Investigation**

1. If the District becomes aware of a data breach it will make every reasonable effort to remedy the cause of the breach as soon as possible.



2. The District will contact its cyber or relevant data breach insurance provider in the event of a suspected breach.
3. The District will conduct a good faith, reasonable, and prompt investigation to determine the likelihood that personal information has been or will be used for an unauthorized purpose.
4. This investigation will include, but not be limited to, an assessment of what software, hardware, and physical documents were accessed; which District personnel had access to the compromised data; and what specific data was compromised.

**B. Notification of Affected Individuals**

1. If the investigation determines that the use of information about a Nebraska resident for an unauthorized purpose has occurred or is reasonably likely to occur, the district shall give notice to the affected Nebraska resident.
2. Notice shall be made as soon as possible and without unreasonable delay, consistent with the legitimate needs of law enforcement and consistent with any measures necessary to determine the scope of the breach and to restore the reasonable integrity of the computerized data system.

**C. Notification of Law Enforcement and Outside Organizations**

1. Should notice of the breach be required to any individual, notice of the breach will be simultaneously sent to the Nebraska Attorney General's office.
2. The Superintendent will determine if the Family Policy Compliance Office will be notified of the breach.
3. The Superintendent will determine if the Privacy Technical Assistance Center will be notified of the breach.



Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



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Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## 3057 Title IX Policy

As required by Title IX of the Education Amendments of 1972, it is the policy of the school district that no person shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subject to discrimination under any of the school district's programs or activities, or in regards to admission or employment. Any person may report sex discrimination, including sexual harassment. This report may be made by any means to the district's Title IX Coordinator, who can be contacted at [Office Address], [Email Address], [Telephone Number]. Any other inquiries regarding the application of this policy should be referred to the Title IX Coordinator.

**Definitions.** As used in this policy, the following terms are defined as follows:

- **Complainant** means an individual who is alleged to be the victim of conduct that could constitute sexual harassment.
- **Formal complaint** means a document or electronic submission filed by a complainant or signed by the Title IX Coordinator alleging sexual harassment and requesting that the district investigate the allegation of sexual harassment. At the time of filing a formal complaint with the district, a complainant must be participating in or attempting to participate in the district's education program or activity.
- **Respondent** means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment.
- **Consent** for purposes of this policy means the willingness in fact for conduct to occur. An individual may, as a result of age, incapacity, disability, lack of information, or other circumstances be incapable of providing consent to some or all sexual conduct or activity. Neither verbal nor physical resistance is required to establish that an individual did not consent. District officials will consider the totality of the circumstances in determining whether there was consent for any specific conduct. Consent may be revoked or withdrawn at any time.
- **Sexual harassment** means conduct on the basis of sex where (1) An employee of the district conditions the provision of an aid, benefit, or service of the district on an individual's participation in unwelcome sexual conduct; (2) An individual experiences unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies the person equal access to the district's education program or activity; (3) An individual experiences a sexual assault, dating violence, domestic violence, or



stalking as further defined below. Any report of conduct not meeting these definitions will not require the grievance procedure described in this policy.

- **Sexual assault**, as defined in 20 U.S.C. § 1092(f)(6)(A)(v), which means an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation:
  - **Sex Offenses, Forcible**—Any sexual act directed against another person, without the consent of the victim including instances where the victim is incapable of giving consent.
    - **Rape**—(Except Statutory Rape) The carnal knowledge of a person, without the consent of the victim, including instances where the victim is incapable of giving consent because of his/her age or because of his/her temporary or permanent mental or physical incapacity.
    - **Sodomy**—Oral or anal sexual intercourse with another person, without the consent of the victim, including instances where the victim is incapable of giving consent because of his/her age or because of his/her temporary or permanent mental or physical incapacity
    - **Sexual Assault With An Object**—To use an object or instrument to unlawfully penetrate, however slightly, the genital or anal opening of the body of another person, without the consent of the victim, including instances where the victim is incapable of giving consent because of his/her age or because of his/her temporary or permanent mental or physical incapacity
    - **Fondling**—The touching of the private body parts of another person for the purpose of sexual gratification, without the consent of the victim, including instances where the victim is incapable of giving consent because of his/her age or because of his/her temporary or permanent mental or physical incapacity
  - **Sex Offenses, Non-forcible**—(Except Prostitution Offenses) Unlawful, non-forcible sexual intercourse.
    - **Incest**—Non-Forcible sexual intercourse between persons who are related to each other within the degrees wherein marriage is prohibited by law



- **Statutory Rape**—Non-Forcible sexual intercourse with a person who is under the statutory age of consent
- **Dating violence**, as defined in 34 U.S.C. § 12291(a)(10), which means violence committed by a person—
  - who is or has been in a social relationship of a romantic or intimate nature with the victim; and
  - where the existence of such a relationship shall be determined based on a consideration of the following factors:
    - The length of the relationship.
    - The type of relationship.
    - The frequency of interaction between the persons involved in the relationship.
- **Domestic violence**, as defined in 34 U.S.C. § 12291(a)(8), which includes felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the victim, by a person with whom the victim shares a child in common, by a person who is cohabitating with or has cohabitated with the victim as a spouse or intimate partner, by a person similarly situated to a spouse of the victim under the domestic or family violence laws of the jurisdiction receiving grant monies, or by any other person against an adult or youth victim who is protected from that person's acts under the domestic or family violence laws of the jurisdiction.
- **Stalking**, as defined in 34 U.S.C. § 12291(a)(30), which means engaging in a course of conduct directed at a specific person that would cause a reasonable person to—
  - fear for his or her safety or the safety of others; or
  - suffer substantial emotional distress.
- **Supportive measures** are non-disciplinary, non-punitive individualized services offered without fee that do not unreasonably burden the parties. Supportive measures may include counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, campus escort services, mutual restrictions on contact between the parties, changes in work or housing locations, leaves of absence, increased security and monitoring of certain areas of the campus, and other similar measures.



**Reporting Sexual Harassment.** Any person who witnesses an act of unlawful sexual harassment is encouraged to report it to the district's Title IX Coordinator. district personnel will not retaliate against any individual based on any report of suspected sexual harassment. Any district employee who receives a report of sexual harassment or has actual knowledge of sexual harassment must convey that information to the Title IX Coordinator as soon as reasonably practicable, but in no case later than the end of the following school day.

## **Response to Sexual Harassment**

**General Obligations.** When the district has actual knowledge of sexual harassment in its education program or activity against a person in the United States, the district will respond promptly in a manner that is not deliberately indifferent. For the purposes of this policy "education program or activity" includes locations, events, or circumstances over which the district exercised substantial control over both the respondent and the context in which the sexual harassment occurs. The district's ability to impose discipline for off-campus misconduct does not necessarily constitute "substantial control" over the respondent and the context. The district's response to an allegation of sex harassment will treat complainants and respondents equitably.

**Limitations on Discipline.** No respondent will have disciplinary sanctions imposed upon him/her until the conclusion of the formal grievance process described below.

**Emergency Removal.** Disciplinary sanctions do not include removal on an emergency basis where the respondent is an immediate threat to the health or safety of another as a result of allegations of sexual harassment. The district also may place any employee on administrative leave during the pendency of the grievance process below.

## **Grievance Process for Formal Complaints of Sexual Harassment**

**General Obligations.** All Title IX team members and individuals carrying out district obligations will comply with the regulatory requirements of objective evaluations, avoiding conflict of interest or bias, training, and protection of legally privileged information.

**Presumption.** It is presumed that the respondent is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.

## **Grievance Procedure**



**Time Frames.** The district will resolve grievances in a time frame that is reasonably prompt. Good cause for delay may include considerations such as the absence of a party, a party's advisor, or a witness; concurrent law enforcement activity; or the need for language assistance or accommodation of disabilities.

**Range of Possible Sanctions and Remedies.** At the conclusion of the grievance process, the district may impose disciplinary sanctions and remedies in conformance with this and the district's student discipline policy, and other state and federal laws. Depending upon the circumstances, these policies provide for disciplinary sanctions and remedies up to and including expulsion and/or immediate discharge from employment.

**Separation of Roles.** The decision-maker cannot be the same person as the Title IX Coordinator or the investigator(s).

**Notice of Allegations.** Upon receipt of a formal complaint, the district will provide notice of this policy and the allegations to all parties. The notice will include sufficient details known by the district at that time to provide sufficient time to prepare a response before any initial interview. Sufficient details, if known by the district, include the identities of the parties involved in the incident, the conduct allegedly constituting sexual harassment, and the date and location of the alleged incident. The district will provide notice of additional allegations revealed during an investigation to the parties.

**Dismissal of Formal Complaint.** The district **must** dismiss a formal complaint if the conduct alleged in the formal complaint, would not constitute sexual harassment even if proven; did not occur in the district's education program or activity; or if the conduct alleged did not occur against a person in the United States.

The district **may** dismiss the formal complaint if, at any time during the investigation or hearing, the complainant notifies the Title IX Coordinator in writing that the complainant would like to withdraw the formal complaint or any allegations therein; the respondent is no longer enrolled in or employed by the district; or specific circumstances prevent the district from gathering evidence sufficient to reach a determination as to the formal complaint or allegations therein.

Upon a dismissal, the district will promptly send written notice of the dismissal and an explanation of that action simultaneously to the parties.

Dismissal of a formal complaint under this policy does not preclude the district



from taking action under another provision of the district's code of conduct or pursuant to another district policy.

**Investigation of Formal Complaint.** When investigating a formal complaint and throughout the grievance process, the district will designate and authorize one or more persons (which need not be district employees) as investigator(s) to conduct the district's investigation of a formal complaint. The district may consolidate formal complaints where the allegations of sexual harassment arise out of the same facts or circumstances.

The district will bear the burden of gathering evidence sufficient to reach a determination regarding responsibility. All parties will have an equal opportunity to present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence. The district may not restrict the ability of either party to discuss the allegations under investigation or to gather and present relevant evidence.

All parties will have the same opportunity to be accompanied by the advisor of their choice in any meeting or grievance proceeding. This policy does not relieve the advisor of choice of any other applicable legal obligations or limitations. The district may establish restrictions regarding the extent to which the advisor may participate in the proceedings, as long as the restrictions apply equally to both parties.

The district will provide written notice of the date, time, location, participants, and purpose of all investigative interviews or other meetings, with sufficient time for the party to prepare to participate.

All parties will have an equal opportunity to inspect and review evidence obtained as part of the investigation if that evidence is directly related to the allegations raised in a formal complaint. The parties will have no less than 10 calendar days to review the evidence and submit a response. The investigative report will fairly summarize the relevant evidence and the investigator will send the finalized report to all parties and their advisors.

**Determination Regarding Responsibility.** Before the district reaches a determination regarding responsibility, each party may submit written, relevant questions of any party or witness. The decision-maker will provide each party with the answers, and allow for additional, limited follow-up questions from each party. Questions and evidence about the complainant's sexual predisposition are never relevant. Questions about the complainant's prior sexual behavior are only relevant if those questions and evidence are offered (1) to prove that someone other than the respondent committed the conduct alleged by the complainant, or (2) are offered to prove consent and



concern specific incidents of the complainant's prior sexual behavior with respect to the respondent. If the decision-maker decides to exclude a question because it is not relevant, he/she will explain the basis for that decision.

The decision-maker will issue a written determination regarding responsibility no sooner than ten days after the parties receive the final investigative report. The decision-maker will apply the preponderance of the evidence standard. The written determination will include:

- Identification of the allegations potentially constituting sexual harassment;
- A description of the procedural steps taken from the receipt of the formal complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather other evidence;
- Findings of fact supporting the determination;
- Conclusions regarding the application of the district's code of conduct to the facts;
- A statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility, any disciplinary sanctions the district imposes on the respondent, and whether remedies designed to restore or preserve equal access to the district's education program or activity will be provided by the district to the complainant; and
- The district's procedures and permissible bases for the complainant and respondent to appeal.

The district will provide the written determination to the parties simultaneously. If neither party timely appeals, the determination becomes final. If a party appeals, the determination will become final on the date that the district provides the parties with the written determination of the result of the appeal.

**Appeals.** The district will offer both parties the opportunity to appeal from a determination regarding responsibility, and from the district's dismissal of a formal complaint or any allegations therein, on the grounds identified below.

**Time for Appeal.** Appeals may only be initiated by submitting a written



Notice of Appeal to the Office of the Superintendent of Schools no later than 5:00 pm on the fifth calendar day after the written determination is issued. The Notice of Appeal must include (a) the name of the party or parties making the appeal, (b) the determination, dismissal, or portion thereof being appealed, and (c) a concise statement of the specific grounds upon which the appeal is based. A party's failure to timely submit a Notice of Appeal will be deemed a waiver of the party's right to appeal.

**Grounds for Appeal.** Appeals are limited to the following grounds:

- Procedural irregularity that affected the outcome of the matter;
- New evidence that was not reasonably available at the time the determination or dismissal was made that could affect the outcome of the matter; and
- The Title IX Coordinator, investigator(s), or decision-maker had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that affected the outcome of the matter.

The district will notify other parties in writing when an appeal is filed; implement appeal procedures equally for all parties; and ensure that the decision-maker for the appeal is not the same person as the decision-maker, the investigator(s), or the Title IX Coordinator.

The district will give both parties a reasonable, equal opportunity to submit a written statement that supports or challenges the outcome; issue a written decision describing the result of the appeal and the rationale for the result; and provide the written decision simultaneously to both parties.

**Informal Resolution.** The district may informally resolve allegations without completing the grievance procedure with the written consent of all parties. The process may not be used when allegations involve an employee harassing a student. As part of this process, the district will provide to the parties in writing a notice stating:

- the allegations;
- the requirements of the informal resolution process including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations;
- that at any time prior to agreeing to a resolution, any party has the



right to withdraw from the informal resolution process and resume the grievance process with respect to the formal complaint; and

- any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared.

**Recordkeeping.** The district will maintain the following records for a period of seven years:

- Each sexual harassment investigation including any determination regarding responsibility, any disciplinary sanctions imposed, and any remedies provided;
- Any appeal and its result;
- Any informal resolution and its result; and
- All materials used to train Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process. The district will make these training materials publicly available on its website, or if the district does not maintain a website, then the district will make these materials available upon request for inspection by members of the public.

The district will also create records documenting any actions, including any supportive measures, taken in response to a report or formal complaint of sexual harassment. In each instance, the district will document the basis for its conclusion that its response was not deliberately indifferent, and document that it has taken measures designed to restore or preserve equal access to the district's education program or activity. If the district does not provide a complainant with supportive measures, then the district will document the reasons why such a response was not clearly unreasonable in light of the known circumstances. The documentation of certain bases or measures does not limit the district in the future from providing additional explanations or detailing additional measures taken. The district will maintain these records for a period of seven years.

**Retaliation Prohibited.** Neither the district nor any other person may intimidate, threaten, coerce, or discriminate against any individual for the purpose of interfering with any right or privilege secured by Title IX, 34 C.F.R. part 106, or this policy, or because the individual has made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under this policy. The



district will keep confidential the identity of any individual who has made a report or complaint of sex discrimination, including any individual who has made a report or filed a formal complaint of sexual harassment, any complainant, any individual who has been reported to be the perpetrator of sex discrimination, any respondent, and any witness, except as may be permitted by the FERPA statute, 20 U.S.C. § 1232g, or FERPA regulations, 34 C.F.R. part 99, or as required by law, or to carry out the purposes of 34 C.F.R. part 106, including the conduct of any investigation, hearing, or judicial proceeding arising thereunder. Complaints alleging retaliation may be filed according to shall be addressed pursuant to Board Policy 2006 (Complaint Procedure).

The exercise of rights protected under the First Amendment does not constitute retaliation prohibited by this section. Charging an individual with a code of conduct violation for making a materially false statement in bad faith in the course of a grievance proceeding under this part does not constitute retaliation prohibited under this section, provided that a determination regarding responsibility alone is not sufficient to conclude that any party made a materially false statement in bad faith.

**Notification of Policy.** The district will notify applicants for admission and employment, students, parents or legal guardians of students, employees, and all unions or professional organizations holding collective bargaining or professional agreements with the district of the existence of this policy. The requirement to not discriminate, as stated in Title IX and 34 C.F.R. part 106, in the district's education program(s) or activities extends to admission and employment, and inquiries about the application of Title IX and 34 C.F.R. part 106 to the district may be referred to the district's Title IX Coordinator, the Assistant Secretary for Civil Rights of the United States Department of Education, or both.

**Publication of Policy.** The district will prominently display on its website, if any, and in each handbook that it makes available to applicants for admission and employment, students, parents or legal guardians of students, employees, and all unions or professional organizations holding collective bargaining or professional agreements with the district, the name or title, office address, electronic mail address, and telephone number of the employee or employees designated as the Title IX Coordinator(s).

**Application Outside the United States.** The requirements of this policy apply only to sex discrimination occurring against a person in the United States.



**Scope of Policy.** Nothing herein shall be construed to be more demanding or more constraining upon the district than the requirements of Title IX (20 U.S.C. § 1681) and 34 C.F.R. part 106. To the extent that the district is in compliance with Title IX and 34 C.F.R. part 106, then all of the district's obligations under this policy shall be deemed to be fulfilled and discharged.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



**3057**  
**Title IX Policy**

As required by Title IX of the Education Amendments of 1972, it is the policy of the district that no person shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subject to discrimination under any of the district's programs or activities, or in regards to admission or employment. Any person may report sex discrimination, including sexual harassment. This report must be made by any means to the district's Title IX Coordinator whose contact information can be found on the district's website and in the district's student and staff handbooks. Any other inquiries regarding the application of this policy should be referred to the Title IX Coordinator.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **4051**

### **Staff and District Social Media Use**

Social media is an important tool for communicating, keeping up-to-date with current developments in education, and for conducting research to enhance management, teaching, and learning skills. The district also uses social media accounts to provide information to district stakeholders. This policy is intended to ensure (1) appropriate use of social media by staff and (2) appropriate control of social media accounts belonging to or affiliated with the district. Staff should also refer to the district's policy on Staff Computer and Internet Usage.

#### **I. Personal Versus School-Affiliated Social Media Use**

##### **A. Personal Social Media Use**

1. The school district will not require staff members or applicants for employment to provide the district with their username and password to personal social media accounts.
2. The district will not require staff to add anyone to the list of contacts associated with the staff member's personal social media accounts or require a staff member to change the settings on his or her personal social media accounts so that others can or cannot view their accounts.
3. Staff members whose personal social media use interferes with the orderly operation of the school or who use social media in ways that are not protected by the First Amendment may be subject to discipline by the district.
4. Staff members who wish to begin using or to continue using the school district name, programs, mascot, image or likeness as part of any social media profile must notify their supervising administrator of the use, and must secure the administrator's permission to do so.

##### **B. School-Affiliated Social Media Use**



1. Any social media account which purports to be “the official” account of the school district (e.g., “Bluejay Wrestling”), or any of its programs, classes or entities will be considered to be an account that is used exclusively for the school district’s business purpose. Staff members may not use “official” accounts for personal use.
2. Staff are required to provide their supervising administrator with the username and password to school-affiliated social media accounts.
3. Staff may be required to interact with specified individuals on school-affiliated social media accounts.
4. When staff use school-affiliated social media accounts to comment on school-related matters, they do not do so as private citizens and are therefore not entitled to First Amendment protections. They are also not allowed to make any press releases or other official communications on behalf of the district without prior administrative approval. In other words, staff do not speak “for the district” directly or indirectly unless specifically authorized and directed to do so.

## **II. Staff Expectations in Use of Social Media – Applicable to Both Personal and School-Affiliated Use**

### **A. General Use and Conditions**

Staff must comply with all board policies, contract provisions, and applicable rules of professional conduct in their social media usage. They must comply with the board’s policy on professional boundaries between staff and students at all times and in both physical and digital environments.

Staff must obtain the consent of their building principal or the superintendent prior to posting any student-related information in order to make sure that the publication does not violate the Federal Education Records Privacy Act or any other laws. Staff must also comply with all applicable state and federal record retention requirements, even with regard to personal social media usage.



Staff must comply with all applicable laws prohibiting the use or disclosure of impermissible content, such as copyright laws, accountability and disclosure laws, and any other law governing the use of resources of a political subdivision. Questions about appropriate content should be referred to the staff member's supervising administrator.

## **B. Acceptable Use**

1. Staff may use social media for school-related communication with fellow educators, parents, and patrons. Student communication must be consistent with the district's professional boundaries policies and expectations.
2. Teachers should integrate the use of electronic resources, which may include social media, into the classroom. As the quality and integrity of content on social media is not guaranteed, teachers must examine the source of the information and provide guidance to students on evaluating the quality of information they may encounter. This includes spotting AI-generated content, fakes, spoofs, and discerning the quality and reliability of content.

## **C. Unacceptable Use**

1. Staff shall never access obscene or pornographic material while at school, on school-owned device or on school-affiliated social media accounts.
2. Staff shall not engage in any illegal activities, including the downloading and reproduction of copyrighted materials.
3. Staff shall not access social media networking sites such as Facebook, X, Instagram, Snapchat, and TikTok on school-owned devices or during school time unless permitted by district policy or preapproved by the staff member's immediate supervisor. This prohibition extends to using chat rooms, message boards, or instant messaging in social media



applications and includes posting on social networking sites using personal electronic devices.

### **III. School-Affiliated Digital Content**

#### **A. General Use and Conditions for School-Affiliated Accounts**

Staff must obtain the permission of their supervising administration prior to creating, publishing, or using any school-affiliated web pages, blogs, microblogs, social media pages or handles, or any other digital content which represents itself to be school-related, or which could be reasonably understood to be school-related. This includes any content which identifies the school district by name in the account name or which uses the school's mascot name or image.

Staff must provide administrators with the username and password for all school-affiliated accounts and must only publish content appropriate for the school setting. Staff may not provide the username and password to school-affiliated accounts to any unauthorized individual, including students and volunteers.

#### **B. Moderation of Third Party Content**

The purpose of school-related social media accounts is to disseminate information. No school-related or school-affiliated social media account covered by this policy shall permit comments by the public unless otherwise approved by the superintendent. All comment functions for applications such as Facebook and Instagram must be turned to "off" without this approval.

In the event the superintendent permits content created by anyone other than the administrator of the account to appear on the account's pages, such as comments made by students, parents, and patrons, the account administrator must monitor the content to ensure it complies with this policy. Posts, comments, or any other content made on the account's pages or tags or links to official school accounts on another account may be removed when the content meets any of the following conditions:

1. Is obscene, lewd, lascivious, true threat, or appeals to prurient interests;



2. Contains information relating to a student matter or personnel matter which is protected under or prohibited by state or federal law;
3. Contains fighting words or content that is threatening, harassing, or discriminatory;
4. Advocates, promotes, or encourages the use of drugs, alcohol, or other prohibited substances;
5. Incites or is reasonably anticipated to incite violence, illegal activity, or a material and substantial disruption to school operations or activities; or
6. Contains any other threat to the safety of students and staff.

The district may restrict access to its official accounts for violations of these rules, such as deleting comments or prohibiting comments. Accounts that are not official school accounts are those owned and operated by board members and employees for their personal use, even if they discuss school matters.

Every official school account administrator must keep a copy of any removed content or banned/blocked individual account and must provide a copy to the superintendent along with written notification for the reason the post has been removed. All questions about the appropriateness of removal must be directed to the superintendent.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **4051**

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Social media is an important tool for communicating, keeping up-to-date with current developments in education, and for conducting research to enhance management, teaching, and learning skills. The district also uses social media accounts to provide information to district stakeholders. This policy is intended to ensure (1) appropriate use of social media by staff and (2) appropriate control of social media accounts belonging to or affiliated with the district. Staff should also refer to the district's policy on Staff Computer and Internet Usage.

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2. The district will not require staff to add anyone to the list of contacts associated with the staff member's personal social media accounts or require a staff member to change the settings on his or her personal social media accounts so that others can or cannot view their accounts.
3. Staff members whose personal social media use interferes with the orderly operation of the school or who use social media in ways that are not protected by the First Amendment may be subject to discipline by the district.
4. Staff members who wish to begin using or to continue using the school district name, programs, mascot, image or likeness as part of any social media profile must notify their supervising administrator of the use, and must secure the administrator's permission to do so.

##### **B. School-Affiliated Social Media Use**



1. Any social media account which purports to be “the official” account of the school district (e.g., “Bulldog Wrestling”), or any of its programs, classes or entities will be considered to be an account that is used exclusively for the school district’s business purpose. Staff members may not use “official” accounts for personal use.
2. Staff ~~may be~~ required to provide their supervising administrator with the username and password to school-affiliated social media accounts.
3. Staff may be required to interact with specified individuals on school-affiliated social media accounts.
4. When staff use school-affiliated social media accounts to comment on school-related matters, they do not do so as private citizens and are therefore not entitled to First Amendment protections. They are also not allowed to make any press releases or other official communications on behalf of the district without prior administrative approval. In other words, staff do not speak “for the district” directly or indirectly unless specifically authorized and directed to do so.

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Staff must obtain the consent of their building principal or the superintendent prior to posting any student-related information in order to make sure that the publication does not violate the Federal Education Records Privacy Act or any other laws. Staff must also comply with all applicable state and federal record retention requirements, even with regard to personal social media usage.



Staff must comply with all applicable laws prohibiting the use or disclosure of impermissible content, such as copyright laws, accountability and disclosure laws, and any other law governing the use of resources of a political subdivision. Questions about appropriate content should be referred to the staff member's supervising administrator.

## **B. Acceptable Use**

~~1. Staff may use social media for instructional purposes.~~

~~2.1.~~ Staff may use social media for school-related communication with fellow educators, ~~students,~~ parents, and patrons. Student communication must be consistent with the district's professional boundaries policies and expectations.

~~3.2.~~ Teachers should integrate the use of electronic resources, which may include social media, into the classroom. As the quality and integrity of content on social media is not guaranteed, teachers must examine the source of the information and provide guidance to students on evaluating the quality of information they may encounter. This includes spotting AI-generated content, fakes, spoofs, and discerning the quality and reliability of content.

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2. Staff shall not engage in any illegal activities, including the downloading and reproduction of copyrighted materials.

3. Staff shall not access social media networking sites such as Facebook, ~~Twitter~~ X, ~~and~~ Instagram, Snapchat, and TikTok on school-owned devices or during school time unless ~~such access is for an educational activity which has been preapproved by the staff member's immediate supervisor~~ permitted by district policy or preapproved by the staff member's



immediate supervisor. This prohibition extends to using chat rooms, message boards, or instant messaging in social media applications and includes posting on social networking sites using personal electronic devices.

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Staff must provide administrators with the username and password for all school-affiliated accounts and must only publish content appropriate for the school setting. Staff may not provide the username and password to school-affiliated accounts to any unauthorized individual, including students and volunteers.

#### **B. Moderation of Third Party Content**

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In the event the superintendent permits content created by anyone other than the administrator of the account to appear on the account's pages, such as comments made by students, parents, and patrons, the account administrator must monitor the content to ensure it complies with this policy. Posts, comments, or any other content made on the account's pages or tags or links to official school accounts on another account may be removed when the content meets any of the following conditions:



1. Is obscene, lewd, lascivious, true threat, or appeals to prurient interests;
2. Contains information relating to a student matter or personnel matter which is protected under or prohibited by state or federal law;
3. Contains fighting words or content that is threatening, harassing, or discriminatory ~~words or phrases~~;
- 3.4. Advocates, promotes, or encourages the use of drugs, alcohol, or other prohibited substances;
- 4.5. Incites or is reasonably anticipated to incite violence, illegal activity, or a material and substantial disruption to school operations or activities; or
- 5.6. Contains any other threat to the safety of students and staff.

The district may restrict access to its official accounts for violations of these rules, such as deleting comments or prohibiting comments. Accounts that are not official school accounts are those owned and operated by board members and employees for their personal use, even if they discuss school matters.

Every official school account administrator must keep a copy of any removed content or banned/blocked individual account and must provide a copy to the superintendent along with written notification for the reason the post has been removed. All questions about the appropriateness of removal must be directed to the superintendent.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **4057**

### **Superintendent Evaluation**

The board shall observe and evaluate the superintendent based upon actual classroom observations for an entire instructional period at least twice during his first year of employment and at least once each year thereafter. Additional evaluations may be conducted at the discretion of the board. For the purposes of this policy, "actual classroom observation" shall mean observing the superintendent performing activities that are typical of his or her position. An "entire instructional period" for administrators cannot be defined in terms of an instructional period and shall be satisfied by the actual observation of some aspect of the superintendent's work during the semester for no less than 40 minutes.

**Purpose.** The purposes of the formal job evaluation are:

1. To provide a means of rational, structured communication between the board and superintendent to create a more constructive and effective working relationship.
2. To provide a basis for commending, rewarding, and reinforcing good work, as well as identifying areas where the superintendent needs to improve.
3. To clarify the superintendent's role and inform the superintendent of the board's expectations.

**Dates.** Unless otherwise provided for in the superintendent's employment contract, the first year evaluations should take place (1) at or prior to the **October** board meeting, and (2) at or prior to the **January** board meeting. Annual evaluations shall generally take place during the month before the date in the superintendent's employment contract by which the board must notify the superintendent of its intention to consider the nonrenewal or amendment of the contract. In the absence of such a contract provision, the annual evaluation should take place at or prior to the March board meeting. The Superintendent shall remind the Board members in writing at least 45 days before the date of each upcoming evaluation and shall make his evaluation an agenda item for the board meeting.

**Evaluation Document.** The superintendent shall submit a recommended evaluation document to the board. The board shall meet and discuss the proposed document with the superintendent. The board may amend and adopt the proposed evaluation document. The board may amend the document or adopt a new document without amending this policy. The superintendent shall submit the evaluation document to the Nebraska Department of Education.



**Evaluation Procedures.** Each board member shall have the opportunity to complete a draft evaluation document. The board president shall compile the individual draft evaluations into a single and final evaluation, provide a copy to the superintendent, and discuss it with him or her. If the superintendent's evaluation is conducted at a board meeting, the superintendent's evaluation may be conducted in closed session if it is necessary to prevent needless injury to the superintendent's reputation and if he or she has not requested it be done in open session.

**Deficiencies.** If deficiencies are noted in the superintendent's work performance, the board shall provide the superintendent at the time of the observation with a list of deficiencies and a list of suggestions for improvement and assistance in overcoming the deficiencies. The board shall also provide the superintendent with follow-up evaluations and assistance when deficiencies remain, a timeline for improvement, and sufficient time to improve. In the alternative, the board may rely upon the superintendent's education, training, and expertise and require him or her to submit a "list of suggestions for improvement" or plan of improvement for the board's consideration.

**Personnel File.** The evaluation shall be signed by the board president (or other member of the board) and the superintendent. The superintendent shall place a copy of the evaluation in his or her personnel file. The superintendent may provide a written response to the evaluation to the board. A copy of the response shall also be placed in the superintendent's personnel file. The board may meet with the superintendent to discuss the written response.

**Policy Limitation.** The evaluation procedures are included in this policy as a result of the board's statutory obligation to evaluate the superintendent and do not give the superintendent any rights not provided by statute. The board's failure to comply with any procedures provided in this policy but not required by law shall not prohibit the board from taking any action regarding the superintendent's employment, up to and including the nonrenewal, amendment, or cancellation of the employment contract.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **4057**

### **Superintendent Evaluation**

The board shall observe and evaluate the superintendent based upon actual classroom observations for an entire instructional period at least twice during his first year of employment and at least once each year thereafter. Additional evaluations may be conducted at the discretion of the board. For the purposes of this policy, "actual classroom observation" shall mean observing the superintendent performing activities that are typical of his or her position. An "entire instructional period" for administrators cannot be defined in terms of an instructional period and shall be satisfied by the actual observation of some aspect of the superintendent's work during the semester for no less than 40 minutes.

**Purpose.** The purposes of the formal job evaluation are:

1. To provide a means of rational, structured communication between the board and superintendent to create a more constructive and effective working relationship.
2. To provide a basis for commending, rewarding, and reinforcing good work, as well as identifying areas where the superintendent needs to improve.
3. To clarify the superintendent's role and inform the superintendent of the board's expectations.

**Dates.** Unless otherwise provided for in the superintendent's employment contract, the first year evaluations should take place (1) at or prior to the **October** board meeting, and (2) at or prior to the **January** board meeting. Annual evaluations shall generally take place ~~at a board meeting held~~ during the month before the date in the superintendent's employment contract by which the board must notify the superintendent of its intention to consider the nonrenewal or amendment of the contract. In the absence of such a contract provision, the annual evaluation should take place at or prior to the March board meeting. The Superintendent shall remind the Board members in writing at least 45 days before the date of each upcoming evaluation and shall make his evaluation an agenda item for the board meeting.

**Evaluation Document.** The superintendent shall submit a recommended evaluation document to the board. The board shall meet and discuss the proposed document with the superintendent. The board may amend and adopt the proposed evaluation document. The board may amend the document or adopt a new document without amending this policy. The superintendent shall submit the evaluation document to the Nebraska Department of Education.



**Evaluation Procedures.** Each board member shall have the opportunity to complete a draft evaluation document. The board president shall compile the individual draft evaluations into a single and final evaluation, provide a copy to the superintendent, and discuss it with him or her. If the superintendent's evaluation is conducted at a board meeting, ~~the~~ the superintendent's evaluation may be conducted in closed session if it is necessary to prevent needless injury to the superintendent's reputation and if he or she has not requested it be done in open session.

**Deficiencies.** If deficiencies are noted in the superintendent's work performance, the board shall provide the superintendent at the time of the observation with a list of deficiencies and a list of suggestions for improvement and assistance in overcoming the deficiencies. The board shall also provide the superintendent with follow-up evaluations and assistance when deficiencies remain, a timeline for improvement, and sufficient time to improve. In the alternative, the board may rely upon the superintendent's education, training, and expertise and require him or her to submit a "list of suggestions for improvement" or plan of improvement for the board's consideration.

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**Policy Limitation.** The evaluation procedures are included in this policy as a result of the board's statutory obligation to evaluate the superintendent and do not give the superintendent any rights not provided by statute. The board's failure to comply with any procedures provided in this policy but not required by law shall not prohibit the board from taking any action regarding the superintendent's employment, up to and including the nonrenewal, amendment, or cancellation of the employment contract.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



**4059**  
**Behavioral and Mental Health Training**

All public school employees who interact with students and any other appropriate personnel are required to complete behavioral and mental health training with a focus on suicide awareness and prevention training every year. The training may include, but need not be limited to, topics such as identification of early warning signs and symptoms of behavioral and mental health issues in students, appropriate and effective responses for educators to student behavioral and mental health issues, trauma-informed care, and procedures for making students and parents and guardians aware of services and supports for behavioral and mental health issues.

The superintendent will determine the appropriate personnel required to receive the training. The training materials for this training must be included in the Nebraska Department of Education's list of approved training materials. The length of the training shall be a reasonable amount as determined by the school board.

These employees must complete the training designated by the school district or superintendent no later than **October 31** of each school year or within 30 days of their initial employment, whichever is later. Failure to complete this training may subject the employee to employment-related discipline.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## 4059 Behavioral and Mental Health Training

All public school employees who interact with students and any other appropriate personnel are required to complete ~~at least one hour of~~ behavioral and mental health training with a focus on suicide awareness and prevention training every year. The training may include, but need not be limited to, topics such as identification of early warning signs and symptoms of behavioral and mental health issues in students, appropriate and effective responses for educators to student behavioral and mental health issues, trauma-informed care, and procedures for making students and parents and guardians aware of services and supports for behavioral and mental health issues.

The superintendent will determine the appropriate personnel required to receive the training. The training materials for this training must be included in the Nebraska Department of Education's list of approved training materials. The length of the training shall be a reasonable amount as determined by the school board.

These employees must complete the training designated by the school district or superintendent no later than **October 31** of each school year or within 30 days of their initial employment, whichever is later. Failure to complete this training may subject the employee to employment-related discipline.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **5001**

### **Compulsory Attendance and Excessive Absenteeism**

#### **Required Attendance**

Every person residing in the school district who has legal or actual charge or control of any child who is of mandatory attendance age shall cause that child to attend a public or private school regularly unless the child has graduated from high school or has been allowed to disenroll pursuant to this policy.

#### **Mandatory Attendance Age**

All children who are or will turn six years old before January 1 of the current school year are of mandatory attendance age. Children who have not turned eighteen years of age are of mandatory attendance age.

#### **Exceptions**

This policy does not apply when attendance is made impossible or impracticable by severe weather conditions or by the mental or physical illness of the student or a child whom the student is parenting.

A child who will not reach age 7 before January 1 of the current school year may be excused from mandatory attendance if the child's parent or guardian completes an affidavit affirming that alternative educational arrangements have been made for the child. A copy of the required affidavit is attached to this policy.

#### **Discontinuing Enrollment – 5 Year Old Students**

The person seeking to discontinue the enrollment of a student who will not reach six years of age prior to January 1 of the current school year shall submit a signed, written request to the superintendent using the form which is attached to this policy. The school district may request written verification or documentation that the person signing the form has legal or actual charge or control of the student. The school district shall discontinue the enrollment of any student who satisfies these requirements. Any student whose enrollment is discontinued under this subsection shall not be eligible to reenroll in this school district until the beginning of the following school year unless otherwise required by law.



## **Discontinuing Enrollment – 16 and 17 Year Old Students**

Only children who are at least 16 years of age may be disenrolled from the district. The person seeking to discontinue the child's enrollment shall submit a signed, written request and submit it to the superintendent using the form which is attached to this policy. The district will follow the procedures outlined on the attached form in considering requests to disenroll.

Only children disenrolling to attend a exempt school may be exempt from this policy. The person with legal or actual charge or control of the child must provide the superintendent with a copy of the signed request submitted to the State Department of Education for attending exempt schools. The superintendent may confirm the validity of the submission with the State Department of Education.

## **Attendance Officer**

Each building principal is designated as an attendance officer for the district. Each building principal, at his or her discretion, may delegate these responsibilities to any other qualified individual. The attendance officer is responsible for enforcing the provisions of state law relating to compulsory attendance. This responsibility includes but is not limited to filing a report with the county attorney of the county in which a student resides. Compensation for the duties of attendance officer is included in the salary for the superintendent or designee.

## **Excused Absences**

The following absences will be considered excused if they are confirmed by communication to the school from the student's parent/guardian:

1. Physical or mental illness of the student (a physician's verification is required after four (4) consecutive days of absence for illness)
2. Severe weather
3. Medical appointments for the student
4. Death or serious illness of the student's family member



5. Attending a funeral, wedding or graduation
6. Appearance at court or for other legal matters
7. Observance of religious holidays of the student's own faith
8. College planning visits
9. Personal or family vacations

### **Excessive Absenteeism**

When a student receives 5 unexcused absences or the hourly equivalent in any semester, the Attendance Officer may send written notification of the student's total absences to the student's parent or guardian. When a student receives 10 unexcused absences or the hourly equivalent in any school year, the Attendance Officer will send written notification of the student's total absences to the student's parent or guardian and offer to meet with the student's parents or guardians to discuss any barriers to the student's attendance. When a student receives 15 unexcused absences or the hourly equivalent in any school year, the Attendance Officer will send written notification of the student's total absences to the student's parent or guardian and shall schedule a meeting with relevant stakeholders to discuss and address any barriers to the student's attendance, unless the Attendance Officer determines that such a meeting would not be productive in facilitating the student's regular attendance.

When a student is absent more than twenty days per year or the hourly equivalent and any portion of the absences is unexcused, the Attendance Officer may file a report with the county attorney of the county in which the student resides. For example, if the student accumulates 23 days of excused absences due to documented illness and is tardy one time, the Attendance Officer may file a report with the appropriate county attorney.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



**5001**  
**Compulsory Attendance and Excessive Absenteeism**

**Required Attendance**

Every person residing in the school district who has legal or actual charge or control of any child who is of mandatory attendance age shall cause that child to attend a public or private school regularly unless the child has graduated from high school or has been allowed to disenroll pursuant to this policy.

**Mandatory Attendance Age**

All children who are or will turn six years old before January 1 of the current school year are of mandatory attendance age. Children who have not turned eighteen years of age are of mandatory attendance age.

**Exceptions**

This policy does not apply when attendance is made impossible or impracticable by severe weather conditions or by the mental or physical illness of the student or a child whom the student is parenting.

A child who will not reach age 7 before January 1 of the current school year may be excused from mandatory attendance if the child's parent or guardian completes an affidavit affirming that alternative educational arrangements have been made for the child. A copy of the required affidavit is attached to this policy.

**Discontinuing Enrollment – 5 Year Old Students**

The person seeking to discontinue the enrollment of a student who will not reach six years of age prior to January 1 of the current school year shall submit a signed, written request to the superintendent using the form which is attached to this policy. The school district may request written verification or documentation that the person signing the form has legal or actual charge or control of the student. The school district shall discontinue the enrollment of any student who satisfies these requirements. Any student whose enrollment is discontinued under this subsection shall not be eligible to reenroll in this school district until the beginning of the following school year unless otherwise required by law.



## **Discontinuing Enrollment – 16 and 17 Year Old Students**

Only children who are at least 16 years of age may be disenrolled from the district. The person seeking to discontinue the child's enrollment shall submit a signed, written request and submit it to the superintendent using the form which is attached to this policy. The district will follow the procedures outlined on the attached form in considering requests to disenroll.

Only children disenrolling to attend a exempt school may be exempt from this policy. The person with legal or actual charge or control of the child must provide the superintendent with a copy of the signed request submitted to the State Department of Education for attending exempt schools. The superintendent may confirm the validity of the submission with the State Department of Education.

## **Attendance Officer**

Each building principal is designated as an attendance officer for the district. Each building principal, at his or her discretion, may delegate these responsibilities to any other qualified individual. The attendance officer is responsible for enforcing the provisions of state law relating to compulsory attendance. This responsibility includes but is not limited to filing a report with the county attorney of the county in which a student resides. Compensation for the duties of attendance officer is included in the salary for the superintendent or designee.

## **Excused Absences**

The following absences will be considered excused if they are confirmed by communication to the school from the student's parent/guardian:

1. Physical or mental illness of the student (a physician's verification is required after four (4) consecutive days of absence for illness)
2. Severe weather
3. Medical appointments for the student
4. Death or serious illness of the student's family member

**Commented [1]:** This sample list is very liberal in what the school considers "excused." Schools that adopt this sample list will have very few students who accrue many "unexcused" absences. Boards may eliminate any of these categories of excused absence except for illness documented by a physician, suspension/expulsion and severe weather. Boards may also add additional requirements before an absence will be excused (e.g. require funeral card to verify family funeral, etc.)



5. Attending a funeral, wedding or graduation
6. Appearance at court or for other legal matters
7. Observance of religious holidays of the student's own faith
8. College planning visits
9. Personal or family vacations

### Excessive Absenteeism

When a student receives 5 unexcused absences or the hourly equivalent in any semester, the Attendance Officer ~~will follow the attached procedure for addressing barriers to the student's attendance. may send written notification of the student's total absences to the student's parent or guardian. When a student receives 10 unexcused absences or the hourly equivalent in any school year, the Attendance Officer will send written notification of the student's total absences to the student's parent or guardian and offer to meet with the student's parents or guardians to discuss any barriers to the student's attendance. When a student receives 15 unexcused absences or the hourly equivalent in any school year, the Attendance Officer will send written notification of the student's total absences to the student's parent or guardian and shall schedule a meeting with relevant stakeholders to discuss and address any barriers to the student's attendance, unless the Attendance Officer determines that such a meeting would not be productive in facilitating the student's regular attendance.~~

**Commented [2]:** The board may select any number of unexcused absences to trigger the notification and meeting requirements.

When a student is absent more than twenty days per year or the hourly equivalent and any portion of the absences is unexcused, the Attendance Officer may/~~must~~ file a report with the county attorney of the county in which the student resides. For example, if the student accumulates 23 days of excused absences due to documented illness and is tardy one time, the Attendance Officer may/~~must~~ file a report with the appropriate county attorney.

### **Making Up Absences (Optional – Remove or revise based on your District's practices.)**

When a student receives [X] unexcused absences or the hourly equivalent in any semester, the student shall be required to make up those absences



through attendance in [insert program]. Absences shall be made up at a rate of [insert rate.]

Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_



## **5015**

### **Protection of Pupil Rights**

The Board of Education respects the rights of parents and their children, and has adopted this policy in consultation with parents to comply with the federal Protection of Pupil Rights Amendment (PPRA).

#### **1. Surveys**

- a. Surveys Created by a Third Party
  - i. This section applies to every survey:
    - (1) that is created by a person or entity other than a district staff member or student;
    - (2) regardless of whether the student answering the questions can be identified; and
    - (3) regardless of the subject matter of the questions
  - ii. Parents have the right to inspect any survey created by a third party before that survey is distributed to their student.
- b. Surveys Requesting Particular Sensitive Information
  - i. Sensitive information shall include:
    - (1) Political affiliations or beliefs of the student or the student's parent(s);
    - (2) Mental or psychological problems of the student or the student's family;
    - (3) Sexual behavior or attitudes;
    - (4) Illegal, anti-social, self-incriminating, or demeaning behavior;
    - (5) Critical appraisals of other individuals with whom respondents have close family relationships;
    - (6) Legally recognized privileged or analogous relationships, such as those of lawyers; physicians, and ministers;
    - (7) Religious practices, affiliations, or beliefs of the student or student's parent(s); or
    - (8) Income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program), without prior written consent of the parent or eligible student.
  - ii. No student shall be required to submit to a survey, analysis, or evaluation that requests sensitive information.
  - iii. If a survey requesting sensitive information is funded, in whole or in part, by a program administered by the U.S. Department of Education, the school district must obtain the



- written consent of a student's parent(s) before the student participates in the survey.
- iv. School officials and staff members shall not request, nor disclose, the identity of any student who completes any survey (created by any person or entity, including the district) containing any sensitive information.
  - v. Parents have the right to inspect any survey which requests sensitive information before that survey is distributed to their student.
- c. Survey Inspection Requests
- i. School officials shall inform parents of their right to inspect surveys requesting sensitive information before the surveys are distributed to any student.
  - ii. All survey inspection requests must be in writing to the building principal and delivered to the building principal prior to the date on which the survey is scheduled to be administered to the students.
  - iii. The principal shall respond to survey inspection requests without delay.
- d. The district will also comply with any survey requirements found in the district's policy on Parent Involvement in Education Practices.

## **2. Invasive Physical Examinations**

- a. The term "invasive physical examination" means:
- i. any medical examination that involves the exposure of private body parts; or
  - ii. any act during such examination that includes incision, insertion, or injection into the body; and
  - iii. does not include a hearing, vision, or scoliosis screening.
- b. Parents may refuse to allow their student to participate in any non-emergency, invasive physical examination or screening that is:
- i. required as a condition of attendance;
  - ii. administered by the school and scheduled by the school in advance; and
  - iii. not necessary to protect the immediate health and safety of the student, or of other students.
- c. This policy does not apply to any physical examination or screening that:
- i. is permitted or required by an applicable state law, including physical examinations or screenings that are permitted without parental notification;



- ii. is administered to a student in accordance with the Individuals with Disabilities Education Act (20 U.S.C. §1400 *et seq.*)
- iii. is otherwise authorized by Board policy.

### **3. Collection of Personal Information from Students for Marketing**

- a. The term "personal information" means individually identifiable information including:
  - i. student's and parent(s)' first and last name;
  - ii. home or other physical address;
  - iii. telephone number; and/or
  - iv. social security number.
- b. No school official or staff member shall administer or distribute to students a survey or other instrument for the purpose of collecting personal information for marketing or for selling that information.
- c. This policy does not apply to the collection, disclosure or use of personal information for the exclusive purpose of providing educational services to students, such as the following:
  - i. post-secondary education recruitment;
  - ii. military recruitment;
  - iii. tests and assessments to provide cognitive, evaluative, diagnostic or achievement information about students; and/or
  - iv. student recognition programs.

### **4. Inspection of Instructional Material**

- a. Definition
  - i. The term "instructional materials" means instructional content that is provided to a student regardless of its format, printed or representational materials, audio-visual materials, and materials in electronic or digital formats (such as materials accessible through the Internet).
  - ii. The term does not include academic tests or academic assessments.
- b. Parents may inspect, upon their request, any instructional material used as part of their child's education curriculum.
- c. Curriculum inspection requests must be made to the building principal in writing.
- d. Building principals shall respond to inspection requests within a reasonable amount of time.

### **5. Notification of Rights and Procedures**



- a. The superintendent shall notify parents of:
  - i. this policy and its availability upon request from the office of the district;
  - ii. how to opt their child out of participation in activities as provided for in this policy;
  - iii. the approximate dates during the school year when a survey requesting personal information is scheduled or expected to be scheduled; and
  - iv. how to request access to any survey or other material described in this policy.
- b. This notification shall be given to parents as least annually, at the beginning of the school year and within a reasonable period after any substantive change in this policy.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **5015**

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  - i. This section applies to every survey:
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    - (2) regardless of whether the student answering the questions can be identified; and
    - (3) regardless of the subject matter of the questions
  - ii. Parents have the right to inspect any survey created by a third party before that survey is distributed to their student.
- b. Surveys Requesting Particular Sensitive Information
  - i. Sensitive information shall include:
    - (1) Political affiliations or beliefs of the student or the student's parent(s);
    - (2) Mental or psychological problems of the student or the student's family;
    - (3) Sexual behavior or attitudes;
    - (4) Illegal, anti-social, self-incriminating, or demeaning behavior;
    - (5) Critical appraisals of other individuals with whom respondents have close family relationships;
    - (6) Legally recognized privileged or analogous relationships, such as those of lawyers; physicians, and ministers;
    - (7) Religious practices, affiliations, or beliefs of the student or student's parent(s); or
    - (8) Income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program), without prior written consent of the parent or eligible student.
  - ii. No student shall be required to submit to a survey, analysis, or evaluation that requests sensitive information.
  - iii. If a survey requesting sensitive information is funded, in whole or in part, by a program administered by the U.S. Department of Education, the school district must obtain the



written consent of a student's parent(s) before the student participates in the survey.

- iv. School officials and staff members shall not request, nor disclose, the identity of any student who completes any survey (created by any person or entity, including the district) containing any sensitive information.
- v. Parents have the right to inspect any survey which requests sensitive information before that survey is distributed to their student.
- c. Survey Inspection Requests
  - i. School officials shall inform parents of their right to inspect surveys requesting sensitive information before the surveys are distributed to any student.
  - ii. All survey inspection requests must be in writing to the building principal and delivered to the building principal prior to the date on which the survey is scheduled to be administered to the students.
  - iii. The principal shall respond to survey inspection requests without delay.
- d. The district will also comply with any survey requirements found in Policy 5108—the district's policy on Parent Involvement in Education Practices.

## **2. Invasive Physical Examinations**

- a. The term "invasive physical examination" means:
  - i. any medical examination that involves the exposure of private body parts; or
  - ii. any act during such examination that includes incision, insertion, or injection into the body; and
  - iii. does not include a hearing, vision, or scoliosis screening.
- b. Parents may refuse to allow their student to participate in any non-emergency, invasive physical examination or screening that is:
  - i. required as a condition of attendance;
  - ii. administered by the school and scheduled by the school in advance; and
  - iii. not necessary to protect the immediate health and safety of the student, or of other students.
- c. This policy does not apply to any physical examination or screening that:



- i. is permitted or required by an applicable state law, including physical examinations or screenings that are permitted without parental notification;
- ii. is administered to a student in accordance with the Individuals with Disabilities Education Act (20 U.S.C. §1400 *et seq.*)
- iii. is otherwise authorized by Board policy.

### **3. Collection of Personal Information from Students for Marketing**

- a. The term “personal information” means individually identifiable information including:
  - i. student’s and parent(s)’ first and last name;
  - ii. home or other physical address;
  - iii. telephone number; and/or
  - iv. social security number.
- b. No school official or staff member shall administer or distribute to students a survey or other instrument for the purpose of collecting personal information for marketing or for selling that information.
- c. This policy does not apply to the collection, disclosure or use of personal information for the exclusive purpose of providing educational services to students, such as the following:
  - i. post-secondary education recruitment;
  - ii. military recruitment;
  - iii. tests and assessments to provide cognitive, evaluative, diagnostic or achievement information about students; and/or
  - iv. student recognition programs.

### **4. Inspection of Instructional Material**

- a. Definition
  - i. The term “instructional materials” means instructional content that is provided to a student regardless of its format, printed or representational materials, audio-visual materials, and materials in electronic or digital formats (such as materials accessible through the Internet).
  - ii. The term does not include academic tests or academic assessments.
- b. Parents may inspect, upon their request, any instructional material used as part of their child’s education curriculum.
- c. Curriculum inspection requests must be made to the building principal in writing.



- d. Building principals shall respond to inspection requests within a reasonable amount of time.

**5. Notification of Rights and Procedures**

- a. The superintendent shall notify parents of:
  - i. this policy and its availability upon request from the office of the district;
  - ii. how to opt their child out of participation in activities as provided for in this policy;
  - iii. the approximate dates during the school year when a survey requesting personal information is scheduled or expected to be scheduled; and
  - iv. how to request access to any survey or other material described in this policy.
- b. This notification shall be given to parents as least annually, at the beginning of the school year and within a reasonable period after any substantive change in this policy.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **5016**

### **Student Records**

The school district shall manage student records and reports as is necessary for effective administration and in compliance with law. In general "student records" shall not include transitory communications such as email, text messages, handwritten communication between school and home, and the like, and these items will not generally be maintained by the district. "Student records" also shall not include any records created and maintained by the district's law enforcement unit for a law enforcement purpose.

For purposes of the district's compliance with state and federal law, and subject to the limitations in the paragraph above, the district "maintains" only those student records which are reduced to paper or physical format and placed within a student's file in the district's central offices or in the file pertaining to the student's special education or Section 504 services. Records which can be printed in paper form must be printed in order to be "maintained." Other records such as video recordings, which constitute student records, must be reduced to a physical medium in order to be "maintained." For example, a video must be put on a compact disk or other compatible hardware and placed within the student's file to be "maintained."

Each building principal will assign responsibilities for the preparation and maintenance of records and will ensure compliance with the applicable federal and state laws, regulations, and record retention schedules regarding their storage and use in the building. No "student record" or record required to be retained by the Nebraska Secretary of State's Record Retention Schedules applicable to the district will be destroyed unless it is first saved in a retrievable, digital format. This includes only records required to be kept by the applicable Retention Schedules and "student records" as defined by state and federal law, and this policy does not prohibit the district from following its record expungement procedures for all other records.

Students or their parents, guardians, teachers, counselors, or school administrators shall have access to the school's files or records maintained concerning themselves or their students. For purposes of this policy, "teachers" include paraeducators and volunteers who are providing educational services to a student on behalf of the School District. A school official may access, maintain, and use education records containing personally identifiable information (PII) when he or she has a legitimate educational interest in such. "School official" includes any agent, volunteer, or contractor performing an institutional service or function for which the school would otherwise use its own employees and who is under the school district's direct control with respect to their access to, maintenance of, and use of PII from



student records. For example, a school official may include, but would not be limited to, a teacher or other educator, administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel); school board member; volunteer; contractor or consultant who, while not employed by the school, performs an institutional service or function for which the school would otherwise use its own employees and who is under the direct control of the school with respect to the use and maintenance of PII from education records, such as an attorney, representative of the district's insurance providers, auditor, medical consultant, therapist, or a third-party website operator who has contracted with the school district or its agent to offer online programs for the benefit of students and/or the district; members of law enforcement acting on behalf of the school district; a parent or student volunteering to serve on an official committee, such as a disciplinary or grievance committee; or a parent, student, or other volunteer assisting another school official in performing his or her tasks. A school official typically has a "legitimate educational interest" if the official needs to review an education record in order to fulfill a school-related professional, contractual, statutory, or regulatory responsibility.

All disciplinary material shall be removed and destroyed upon the pupil's graduation or after the pupil's continuous absence from the school for a period of three years, and after authorization is given by the State Records Board pursuant to state law. Upon request, the school district will disclose education records without consent to officials of another school district in which a student seeks or intends to enroll.

Outside agencies such as physicians, probation officers, psychologists, child guidance clinics, and other agencies concerned with child welfare who are working directly with a child may have access to information pertaining to that child with written parental consent or upon issuance of a valid court order.

The school district shall share student data, records, and information with school districts, educational service units, learning communities, and the State Department of Education to the fullest extent practicable unless otherwise prohibited by law. This includes sharing information with the Department of Education necessary to comply with the requirement of state law that all third-year high school students take a college entrance exam. Any redisclosure of information related to the administration of this exam shall be governed by the agreement between the Nebraska Department of Education and the third-party testing company.

Each year, the school district will notify parents and guardians of their rights under this policy and the Family Educational Rights and Privacy Act.



Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **5016**

### **Student Records**

The school district shall manage student records and reports as is necessary for effective administration and in compliance with law. In general "student records" shall not include transitory communications such as email, text messages, handwritten communication between school and home, and the like, and these items will not generally be maintained by the district. "Student records" also shall not include any records created and maintained by the district's law enforcement unit for a law enforcement purpose.

**[OPTION 1]** For purposes of the district's compliance with state and federal law, and subject to the limitations in the paragraph above, the district "maintains" only those student records which are reduced to paper or physical format and placed within a student's file in the district's central offices or in the file pertaining to the student's special education or Section 504 services. Records which can be printed in paper form must be printed in order to be "maintained." Other records such as video recordings, which constitute student records, must be reduced to a physical medium in order to be "maintained." For example, a video must be put on a compact disk or other compatible hardware and placed within the student's file to be "maintained."

**[OPTION 2]** For purposes of the district's compliance with state and federal law, and subject to the limitations in the paragraph above, the district "maintains" student records which are printed and kept in the student's physical file or which school district staff have intentionally saved within the official school district digital student information system that specifically identifies the student for whom those records are maintained. The school district may also use learning management systems, which deliver and manage instructional content. The school district maintains student records within its student information system but not in its learning management system. The official school district student information system is \_\_\_\_\_ **[INSERT YOUR SYSTEM, E.G. POWERSCHOOL, INFINITE CAMPUS, ETC.]**

**[OPTION 3]** For purposes of the district's compliance with state and federal law, and subject to the limitations in the paragraph above, the district "maintains" as "student records" all records, files, and documents which are located in any format and within any storage unit of the district, whether in hard copy, digital, or otherwise.

Each building principal will assign responsibilities for the preparation and maintenance of records and will ensure compliance with the applicable federal



and state laws, regulations, and record retention schedules regarding their storage and use in the building. No "student record" or record required to be retained by the Nebraska Secretary of State's Record Retention Schedules applicable to the district will be destroyed unless it is first saved in a retrievable, digital format. This includes only records required to be kept by the applicable Retention Schedules and "student records" as defined by state and federal law, and this policy does not prohibit the district from following its record expungement procedures for all other records.

Students or their parents, guardians, teachers, counselors, or school administrators shall have access to the school's files or records maintained concerning themselves or their students. For purposes of this policy, "teachers" include paraeducators and volunteers who are providing educational services to a student on behalf of the School District. A school official may access, maintain, and use education records containing personally identifiable information (PII) when he or she has a legitimate educational interest in such. "School official" includes any agent, volunteer, or contractor performing an institutional service or function for which the school would otherwise use its own employees and who is under the school district's direct control with respect to their access to, maintenance of, and use of PII from student records. For example, a school official may include, but would not be limited to, a teacher or other educator, administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel); school board member; volunteer; contractor or consultant who, while not employed by the school, performs an institutional service or function for which the school would otherwise use its own employees and who is under the direct control of the school with respect to the use and maintenance of PII from education records, such as an attorney, representative of the district's insurance providers, auditor, medical consultant, therapist, or a third-party website operator who has contracted with the school district or its agent to offer online programs for the benefit of students and/or the district; members of law enforcement acting on behalf of the school district; a parent or student volunteering to serve on an official committee, such as a disciplinary or grievance committee; or a parent, student, or other volunteer assisting another school official in performing his or her tasks. A school official typically has a "legitimate educational interest" if the official needs to review an education record in order to fulfill a school-related professional, contractual, statutory, or regulatory responsibility.

All disciplinary material shall be removed and destroyed upon the pupil's graduation or after the pupil's continuous absence from the school for a period of three years, and after authorization is given by the State Records Board pursuant to state law. Upon request, the school district will disclose education records without consent to officials of another school district in which a student



seeks or intends to enroll.

Outside agencies such as physicians, probation officers, psychologists, child guidance clinics, and other agencies concerned with child welfare who are working directly with a child may have access to information pertaining to that child with written parental consent or upon issuance of a valid court order.

The school district shall share student data, records, and information with school districts, educational service units, learning communities, and the State Department of Education to the fullest extent practicable unless otherwise prohibited by law. This includes sharing information with the Department of Education necessary to comply with the requirement of state law that all third-year high school students take a college entrance exam. Any redisclosure of information related to the administration of this exam shall be governed by the agreement between the Nebraska Department of Education and the third-party testing company.

Each year, the school district will notify parents and guardians of their rights under this policy and the Family Educational Rights and Privacy Act.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **5018**

### **Parent Involvement in Education Practices**

For purposes of this policy, “parent” includes a parent, guardian, or educational decisionmaker (a person designated or ordered by a court to make educational decisions on behalf of a student).

The school district recognizes the importance of parental involvement in the education of their children. To the extent practicable, the school district will make a reasonable effort to make any learning materials, including original materials, available for inspection by a parent upon request.

The school district will take the following steps to ensure that the rights of parents to participate in the education of their children are preserved.

1. Parents will be provided access to textbooks, tests, activities information; digital materials; websites or applications used for learning; training materials for teachers, administrators, and staff; procedures for the review and approval of training materials, learning materials, and activities; and other curriculum materials (“curricular materials”) as follows:
  - a. A parental request to review specific curricular materials (written, visual, or audio) should be made to the principal of the building where the curricular materials are used.
  - b. The building principal will assess the request and determine the allowable volume and time frame of the review to prevent disruption to the efficient operations of the district.
  - c. The purpose of this provision is to allow reasonable access to the extent practicable. Individuals who make requests (a) for the purpose of adding staff burden; (b) at an unreasonable frequency or volume; or (c) for purposes inconsistent with the efficient operations of the district may be denied access to materials.
  - d. A parental request to review specific standardized and criterion-referenced tests used in the district should be made in writing to the building principal. Copies of the most recent tests used in the district will be available for parent review. Parents wishing to review statewide assessments will be provided with sample questions and a copy of a practice test, but will not be provided with copies of the actual assessment due to testing security. In the case of other secure tests such as the ACT, parents must contact the publisher to obtain copies of the test.



2. Parents will be permitted, within district procedures, to attend and observe courses, assemblies, counseling sessions, and other instructional activities.
  - a. Parents are invited to make appointments with the building principal to visit classes, assemblies, and other instructional activities. The principal shall give permission after determining that parental observation would not disrupt the activity. Observations that last more than 60 minutes or occur on consecutive days are typically disruptive and will not be permitted absent unusual circumstances, in the sole discretion of the building principal.
  - b. Parents may contact the building principal to request permission to attend counseling sessions in which their child is involved.
3. Parents may request that their children be excused from testing (except as provided below), classroom instruction, learning materials, activities, guest speaker events, and other school experiences ("school events") that parents find objectionable.
  - a. Parents must submit this request in writing to the building principal for consideration.
  - b. Building principals may excuse a student from any school events at the parent's written request if, in the principal's professional judgment, excusal from the activity would not result in diminution of the student's educational experience.
  - c. When the building principal determines it appropriate, alternative experiences may be provided for the student by the school.
4. Parents will be informed through the student handbook and district policies of the manner that the district will provide access to records of students.
5. Parents will be informed of the standardized and criterion-referenced district testing program. Parents may request additional information from the building principal.



6. Parents will be informed of the circumstances under which they may opt-out of state and federal assessments.

- a. In accordance with federal law, at the beginning of the school year, the District shall provide notice of the right to request a copy of this policy to parents of students attending schools receiving Title I funds. The District will provide a copy of this policy to a requesting parent in a timely manner.

- b. State Assessments

State and federal law simultaneously require students to take state assessments, with few exceptions, but also permit parents to request to opt their students out of these assessments. Approval of opt out requests is contrary to the mandatory testing laws, so the District cannot “approve” the request. Parents who do not present their child for testing will result in the child receiving the lowest score possible on the assessment.

- c. National Assessment of Educational Progress

As a condition of receiving federal funds, the District participates in the National Assessment of Educational Progress (NAEP). To help ensure that the District has a representative sample of students taking the NAEP, which will allow the District to assess the quality and effectiveness of its programming on a national level, the District strongly encourages all eligible students to participate. However, student participation in NAEP is voluntary.

The District shall provide parents of eligible students with reasonable notice prior to the exam being administered. Parents wishing to opt their students out of the NAEP assessment must notify the district in writing at least **three** days prior to the exam date to ensure that the District can coordinate supervision and alternative activities for students who have opted out.

7. Parents will be notified of their right to remove their children from surveys prior to district participation in surveys.

- a. The principal must approve all surveys intended to gather information from students before they are administered to students.



- b. Students' participation in surveys is voluntary. Parents may restrict their child from participating in any survey.
  - c. If the school administers (1) a survey requesting that students provide sexual information, mental health information, medical information, information on health-risk behaviors, religious information, information of political affiliation, or any other information that the school board deems to be sensitive in nature or (2) a non-anonymous survey requesting students provide information relating to drug, vape, alcohol, or tobacco use, the school district shall, at least fifteen days prior to the administration of the survey, notify parents, guardians, and educational decisionmakers of students that are to receive such survey. The notice will be made through the school's electronic notification system or by physical mail to the address on file for the student. The notice will describe the nature and types of questions included in the survey, the purposes and age-appropriateness of the survey, how information collected by the survey will be used, who will have access to such information, the steps that will be taken to protect student privacy, and whether and how any findings or results of such survey will be disclosed.
  - d. Parents have the right to: (1) request that a copy of the survey be sent through the school's electronic notification system or physical mail to the address on file for the student, (2) review the survey in person at the school, and (3) exempt their child from participating in the survey.
  - e. Unless required by federal or state law or regulation, school personnel administering any survey shall not disclose personally identifiable information of a child.
  - f. No survey requesting sexual information of a student shall be administered to any student in kindergarten through grade six.
  - g. The district will also comply with any survey requirements found in the district's policy on Protection of Pupil Rights.
8. The district will make this policy accessible by a prominently displayed link on its public website. Any amended policy will be made accessible within a reasonable time of its amendment.



Adopted on: \_\_\_\_\_  
Revised on: \_\_\_\_\_  
Reviewed on: \_\_\_\_\_



## Parent ~~and Guardian~~ Involvement ~~In~~ In Education Practices

For purposes of this policy, "parent" includes a parent, guardian, or educational decisionmaker (a person designated or ordered by a court to make educational decisions on behalf of a student).

The school district recognizes the importance of parental ~~and guardian~~ involvement in the education of their children. To the extent practicable, the school district will make a reasonable effort to make any learning materials, including original materials, available for inspection by a parent upon request.

The school district will take the following steps to ensure that the rights of parents ~~and guardians~~ to participate in the education of their children are preserved.

1. ~~Parents/Guardians~~ will be provided access, ~~as described in district procedures,~~ to district-approved textbooks, tests, activities information; digital materials; websites or applications used for learning; training materials for teachers, administrators, and staff; procedures for the review and approval of training materials, learning materials, and activities; and other curriculum materials ("curricular materials") ~~textbooks and other curricular materials and tests used in the district upon request~~ as follows:-
  - a. A parental request to review specific ~~approved textbooks and other district- or building-approved~~ curricular materials (written, visual, ~~or~~ audio) should be made to the principal of the building where the ~~textbooks and curriculum~~ curricular materials are used.
  - ~~b.~~ Parents may check out textbooks and may review curricular materials such as video and audio recordings within a time frame determined by the ~~The~~ building principal will assess the request and determine the allowable volume and time frame of the review to prevent disruption of the instructional process ~~to the efficient operations of the district.~~
  - ~~b-c.~~ The purpose of this provision is to allow reasonable access to the extent practicable. Individuals who make requests (a) for the purpose of adding staff burden; (b) at an unreasonable frequency or volume; or (c) for purposes inconsistent with the efficient operations of the district may be denied access to materials.
  - ~~c-d.~~ A parental request to review specific standardized and criterion-referenced tests used in the district should be made in writing to



the building principal. Copies of the most recent tests used in the district will be available for parent review. Parents wishing to review statewide assessments will be provided with sample questions and a copy of a practice test, but will not be provided with copies of the actual assessment due to testing security. In the case of other secure tests such as the ACT, parents must contact the publisher to obtain copies of the test.

2. Parents/~~Guardians~~ will be permitted, within district procedures, to attend and observe courses, assemblies, counseling sessions, and other instructional activities.
  - a. Parents/~~guardians~~ are invited to make appointments with the building principal to visit classes, assemblies, and other instructional activities. The principal shall give permission after determining that parental/~~guardian~~ observation would not disrupt the activity. Observations that last more than 60 minutes or occur on consecutive days are typically disruptive and will not be permitted absent unusual circumstances, in the sole discretion of the building principal.
  - b. Parents/~~guardians~~ may contact the building principal to request permission to attend counseling sessions in which their child is involved.
3. ~~Parents/~~guardians~~ will be permitted, within district procedures, to ask~~may request that their children be excused from ~~testing (except as provided below), classroom instruction, learning materials, activities, guest speaker events, and other~~ school experiences ~~("school events")~~ that parents find objectionable.
  - a. ~~Parents must submit this request in writing to the building principal for consideration.~~
  - a.b. Building principals may excuse a student from any ~~single~~ school ~~event~~~~experience~~ at the parent's written request ~~if, in the principal's professional judgment, excusal from the activity would not result in diminution of the student's educational experience.~~
  - b.c. When ~~the building principal determines it appropriate~~~~appropriate~~, alternative experiences ~~will~~~~may~~ be provided for the student by the school.



4. Parents/~~guardians~~ will be informed through the student handbook and district policies of the manner that the district will provide access to records of students.
5. Parents/~~guardians~~ will be informed of the standardized and criterion-referenced district testing program. Parents may request additional information from the building principal.
6. Parents/~~guardians~~ will be informed of the circumstances under which they may opt-out of state and federal assessments.

- a. In accordance with federal law, at the beginning of the school year, the District shall provide notice of the right to request a copy of this policy to parents/~~guardians~~ of students attending schools receiving Title I funds. The District will provide a copy of this policy to a requesting parent in a timely manner.

- b. State Assessments

State and federal law simultaneously require students to take state assessments, with few exceptions, but also permit parents ~~or guardians~~ to request to opt their students out of these assessments. Approval of opt out requests is contrary to the mandatory testing laws, so the District cannot “approve” the request. Parents who do not present their child for testing will result in the child receiving the lowest score possible on the assessment.

- c. National Assessment of Educational Progress

As a condition of receiving federal funds, the District participates in the National Assessment of Educational Progress (NAEP). To help ensure that the District has a representative sample of students taking the NAEP, which will allow the District to assess the quality and effectiveness of its programming on a national level, the District strongly encourages all eligible students to participate. However, student participation in NAEP is voluntary.

The District shall provide parents/~~guardians~~ of eligible students with reasonable notice prior to the exam being administered. Parents/~~guardians~~ wishing to opt their students out of the NAEP



assessment must notify the district in writing at least **three** days prior to the exam date to ensure that the District can coordinate supervision and alternative activities for students who have opted out.

7. Parents/~~guardians~~ will be notified of their right to remove their children from surveys prior to district participation in surveys.
  - a. The principal must approve all surveys intended to gather information from students before they are administered to students.
  - b. Students' participation in surveys is voluntary. Parents/~~guardians~~ may restrict their child from participating in any survey.
  - c. If the school administers (1) a survey requesting that students provide sexual information, mental health information, medical information, information on health-risk behaviors, religious information, information of political affiliation, or any other information that the school board deems to be sensitive in nature or (2) a non-anonymous survey requesting students provide information relating to drug, vape, alcohol, or tobacco use, the school district shall, at least fifteen days prior to the administration of the survey, notify parents, guardians, and educational decisionmakers of students that are to receive such survey. The notice will be made through the school's electronic notification system or by physical mail to the address on file for the student. The notice will describe the nature and types of questions included in the survey, the purposes and age-appropriateness of the survey, how information collected by the survey will be used, who will have access to such information, the steps that will be taken to protect student privacy, and whether and how any findings or results of such survey will be disclosed.
  - d. Parents have the right to: (1) request that a copy of the survey be sent through the school's electronic notification system or physical mail to the address on file for the student, (2) review the survey in person at the school, and (3) exempt their child from participating in the survey.
  - e. Unless required by federal or state law or regulation, school personnel administering any survey shall not disclose personally identifiable information of a child.



f. No survey requesting sexual information of a student shall be administered to any student in kindergarten through grade six.

g. The district will also comply with any survey requirements found in the district's policy on Protection of Pupil Rights.

b.8. The district will make this policy accessible by a prominently displayed link on its public website. Any amended policy will be made accessible within a reasonable time of its amendment.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **5031**

### **Student Appearance**

**General Regulations.** The District prohibits student attire or appearance that:

- Causes or is likely to cause a material and substantial disruption to the District's programs and activities.
- Promotes, depicts, or refers to violence, drugs, alcohol, vulgarity, obscenity, illegal activity, hate speech, bullying speech, or harassing speech.
- Includes words, gestures, or images that contain or imply sexual content or innuendo.
- Otherwise undermines the District's mission to inculcate the habits, manners, and values fundamental to civility, community, and the educational environment.

The District reserves the right to request immediate attire changes from students. The District will require students to adhere to uniform standards and/or wear district approved or issued uniforms in order to participate in activities.

Altering a student's appearance or removing or altering a student's attire without consent from their parent/guardian/caregiver is not allowed. Additionally, students' hair should not be permanently or temporarily altered by school personnel.

**Cultural and Religious Attire.** Students are allowed to wear religious attire, adornments, and other attire associated with race, national origin or religion, or tribal regalia. Additionally, students are permitted to wear natural and protective hairstyles including but are not limited to braids, locks, twists, tight coils or curls, cornrows, Bantu knots, afros, weaves, wigs, or head wraps.

Any person who is a member of an indigenous tribe of the United States or another country may wear tribal regalia in any public or private location where the person is otherwise authorized to be on school grounds or at any school function.

**Health and Safety Considerations.** Students may be required to wear protective clothing or equipment or otherwise modify their attire or secure their hair to ensure the safety of themselves and others. In such cases, a good faith effort to reasonably accommodate students will be made to ensure safety without compromising religious beliefs,



grooming practices, or requiring students to permanently alter their appearance. The least restrictive means appropriate to address the identified health or safety concern shall be used.

**Health and Safety Accommodation Process.** If a health and safety standard accommodation is necessary, the District will:

1. Engage in a good-faith effort to reasonably accommodate the student and
2. Notify the student's parent or guardian of such an attempt to accommodate the student's appearance or any attire, tribal regalia, hairstyles, adornment, or other characteristic associated with race, national origin, or religion
3. Attempt to obtain consent from a student's parent or guardian prior to altering a student's appearance or removing or altering a student's attire, tribal regalia, hairstyle, adornment, or other characteristic associated with race, national origin, or religion.

**Recordkeeping.** The District will record efforts made to accommodate a student's appearance, attire, hairstyle, adornment, or other characteristics associated with race, religion, sex, disability, or national origin. Each record must include: the student's name; federally identified demographic characteristics; date of the occurrence; the health and safety standard relating to the accommodation; the nature of the accommodation requested; staff involved; communication with parents/guardians/caregivers, and; the outcome of the effort.

**Enforcement.** Violations of this policy shall be addressed in a manner consistent with the board's policies regarding student discipline.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## 5031 Student Appearance

~~Any manner of dress, hair style, make up, cleanliness, or personal appearance that constitutes a threat to the safety, health, welfare, or morals of the student or others; violates any statute; interferes with the education process, or school officials can reasonably predict will interfere with the education process; or causes or may cause excessive maintenance problems in the school, may be grounds for corrective or disciplinary action. The superintendent or designee may institute specific dress code regulations in any school consistent with board policy.~~

**General Regulations.** The District prohibits student attire or appearance that:

- Causes or is likely to cause a material and substantial disruption to the District's programs and activities.
- Promotes, depicts, or refers to violence, drugs, alcohol, vulgarity, obscenity, illegal activity, hate speech, bullying speech, or harassing speech.
- Includes words, gestures, or images that contain or imply sexual content or innuendo.
- Otherwise undermines the District's mission to inculcate the habits, manners, and values fundamental to civility, community, and the educational environment.

The District reserves the right to request immediate attire changes from students. The District will require students to adhere to uniform standards and/or wear district approved or issued uniforms in order to participate in activities.

Altering a student's appearance or removing or altering a student's attire without consent from their parent/guardian/caregiver is not allowed. Additionally, students' hair should not be permanently or temporarily altered by school personnel.

**Cultural and Religious Attire.** Students are allowed to wear religious attire, adornments, and other attire associated with race, national origin or religion, or tribal regalia. Additionally, students are permitted to wear natural and protective hairstyles including but are not limited to braids,



locks, twists, tight coils or curls, cornrows, Bantu knots, afros, weaves, wigs, or head wraps.

Any person who is a member of an indigenous tribe of the United States or another country may wear tribal regalia in any public or private location where the person is otherwise authorized to be on school grounds or at any school function.

**Health and Safety Considerations.** Students may be required to wear protective clothing or equipment or otherwise modify their attire or secure their hair to ensure the safety of themselves and others. In such cases, a good faith effort to reasonably accommodate students will be made to ensure safety without compromising religious beliefs, grooming practices, or requiring students to permanently alter their appearance. The least restrictive means appropriate to address the identified health or safety concern shall be used.

**Health and Safety Accommodation Process.** If a health and safety standard accommodation is necessary, the District will:

1. Engage in a good-faith effort to reasonably accommodate the student and
2. Notify the student's parent or guardian of such an attempt to accommodate the student's appearance or any attire, tribal regalia, hairstyles, adornment, or other characteristic associated with race, national origin, or religion
3. Attempt to obtain consent from a student's parent or guardian prior to altering a student's appearance or removing or altering a student's attire, tribal regalia, hairstyle, adornment, or other characteristic associated with race, national origin, or religion.

**Recordkeeping.** The District will record efforts made to accommodate a student's appearance, attire, hairstyle, adornment, or other characteristics associated with race, religion, sex, disability, or national origin. Each record must include: the student's name; federally identified demographic characteristics; date of the occurrence; the health and safety standard relating to the accommodation; the nature of the accommodation requested; staff involved; communication with parents/guardians/caregivers, and; the outcome of the effort.



**Enforcement.** Violations of this policy shall be addressed in a manner consistent with the board's policies regarding student discipline.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



**5034**  
**[INTENTIONALLY LEFT BLANK]**

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **6025**

### **Student Cell Phone and Other Electronic Devices**

Students are prohibited from using cellular phones or other electronic devices while at school, except as provided in this policy or as deemed appropriate by a student's education team.

Students may use cell phones or other electronic devices on school sidewalks and in the common areas of the school before and after school, during passing periods, and during lunch so long as they do not create a distraction or a disruption and comply with all other policies and handbook provisions.

By bringing their cell phones and other electronic communication devices to school, students consent to the search of said devices by school staff when the staff determines that such a search is reasonable or necessary.

Students may not have cell phones or electronic devices while they are in locker rooms, classrooms, or restrooms. During school hours student cell phones or electronic devices must remain in lockers, backpacks, or be locked in a personal vehicle. Students may use cell phones or other technology in classrooms only with the express permission of the classroom teacher.

Students are strictly prohibited from sending, sharing, viewing, or possessing pictures, text messages, emails or other material of a sexual nature in electronic or any other form on a computer, cell phone, or other electronic device while at school. Students who possess prohibited material on their cell phone or other electronic device while at school shall be subject to disciplinary consequences as articulated by the student handbook.

Students may not use cell phones or electronic communication devices while riding in school vehicles, including listening to music, unless they have permission to do so from the driver or other adult responsible for their supervision.

Students shall be personally and solely responsible for the security of their cell phones and pagers. The district is not responsible for theft, loss or damage of a cell phone or any calls made on a cell phone.

Students who violate this policy or other school rules will have their cell phones or electronic devices confiscated immediately. The administration will return confiscated devices to the parent or guardian of the offending student, after discussing the rule violation with the student and parent or guardian.



Students who violate this policy may, at the discretion of the school's administration, be subject to additional discipline, up to and including suspension or expulsion.

Adopted on: July 8, 2024

Revised on: \_\_\_\_\_

Reviewed on: July 8, 2024



**6025**  
**Student Cell Phone and Other Electronic Devices**

**[THIS POLICY CONTAINS SEVERAL OPTIONS. THERE ARE MORE PERMISSIVE OPTIONS AND MORE RESTRICTIVE OPTIONS. YOU SHOULD SELECT AND MAKE ANY NECESSARY CHANGES TO ONLY ONE OPTION AND DELETE THE REST]**

**(USE AT SCHOOL OPTION)**

Students may use cell phones or other electronic devices while at school, so long as they do so safely, responsibly and respectfully and comply with all other school rules while using these devices.

By bringing their cell phones and other electronic communication devices to school, students consent to the search of said devices by school staff when permitted by law.

Students may not have cell phones or electronic devices on while they are in locker rooms, restrooms, or any other area in which others may have a reasonable expectation of privacy.

The taking, disseminating, transferring, or sharing of obscene, pornographic, lewd, or otherwise illegal images or photographs, whether by electronic data transfer or otherwise (including things like texting, sexting, emailing, etc.) may constitute a crime under state and/or federal law. Any person engaged in these activities while on school grounds, in a school vehicle or at a school activity will be subject to the disciplinary procedures of the student code of conduct.

While on school property, at a school activity, or in a school vehicle, students may not use their cell phones or electronic devices to bully, harass, or intimidate any other person as governed by the student code of conduct.

Students shall be personally and solely responsible for the security of their electronic devices. The district is not responsible for theft, loss or damage of any electronic device, including any calls or downloads.

Students who violate this policy may have their cell phones or electronic devices confiscated immediately. The administration will return confiscated devices to the parent or guardian of the offending student, after meeting with the parent or guardian to discuss the rule violation. Students who violate this policy may, at the discretion of the school's administration, be subject to additional discipline, up to and including suspension or expulsion.



**(ONLY BEFORE/AFTER SCHOOL AND DURING PASSING AND LUNCH OPTION)**

Students are prohibited from using cellular phones or other electronic devices while at school, except as provided in this policy or as deemed appropriate by a student's education team.

Students may use cell phones or other electronic devices on school sidewalks and in the common areas of the school before and after school, during passing periods, and during lunch so long as they do not create a distraction or a disruption and comply with all other policies and handbook provisions.

By bringing their cell phones and other electronic communication devices to school, students consent to the search of said devices by school staff when the staff determines that such a search is reasonable or necessary.

Students may not have cell phones or electronic devices while they are in locker rooms, classrooms, or restrooms. During school hours student cell phones or electronic devices must remain in lockers, backpacks, or be locked in a personal vehicle. Students may use cell phones or other technology in classrooms only with the express permission of the classroom teacher.

Students are strictly prohibited from sending, sharing, viewing, or possessing pictures, text messages, emails or other material of a sexual nature in electronic or any other form on a computer, cell phone, or other electronic device while at school. Students who possess prohibited material on their cell phone or other electronic device while at school shall be subject to disciplinary consequences as articulated by the student handbook.

Students may not use cell phones or electronic communication devices while riding in school vehicles, including listening to music, unless they have permission to do so from the driver or other adult responsible for their supervision.

Students shall be personally and solely responsible for the security of their cell phones and pagers. The district is not responsible for theft, loss or damage of a cell phone or any calls made on a cell phone.

Students who violate this policy or other school rules will have their cell phones or electronic devices confiscated immediately. The administration will return confiscated devices to the parent or guardian of the offending student, after discussing the rule violation with the student and parent or guardian. Students who violate this policy may, at the discretion of the school's



administration, be subject to additional discipline, up to and including suspension or expulsion.

### **(YONDR BAG OR OTHER STORAGE SYSTEM OPTION)**

Students may use cellular phones or other electronic devices while at school, so long as they do so safely, responsibly and respectfully and comply with all other school rules while using these devices.

By bringing their cell phones and other electronic communication devices to school, students consent to the search of said devices by school staff when permitted by law.

Students may not have cell phones or electronic devices on while they are in locker rooms, restrooms, or any other area in which others may have a reasonable expectation of privacy.

Students may not use cellular phones in any classroom unless deemed appropriate by a student's education team. [INSERT YOUR STORAGE SYSTEM HERE; FOR EXAMPLE: The District will provide each student with a Yondr bag, and students must lock their cellular phone in the Yondr bag upon entering a classroom. The student may unlock the bag upon exiting the classroom at the end of the class period.]

The taking, disseminating, transferring, or sharing of obscene, pornographic, lewd, or otherwise illegal images or photographs, whether by electronic data transfer or otherwise (including things like texting, sexting, e-mailing, etc.) may constitute a crime under state and/or federal law. Any person engaged in these activities while on school grounds, in a school vehicle or at a school activity will be subject to the disciplinary procedures of the student code of conduct.

While on school property, at a school activity, or in a school vehicle, students may not use their cell phones or electronic devices to bully, harass, or intimidate any other person as governed by the student code of conduct.

Students shall be personally and solely responsible for the security of their electronic devices. The district is not responsible for theft, loss or damage of any electronic device, including or any calls or downloads.

Students who violate this policy may have their cell phones or electronic devices confiscated immediately. The administration will return confiscated devices to the parent or guardian of the offending student, after meeting with the parent or guardian to discuss the rule violation. Students who violate this



policy may, at the discretion of the school's administration, be subject to additional discipline, up to and including suspension or expulsion.

**(COMPLETE BAN OPTION)**

Students may NOT use cellular phones or other electronic devices while at school during school hours.

Any student who is found to be in possession of any cellular phone, or other electronic device (AirPods, personally-owned tablet, gaming device, etc.) during school hours is in violation of this policy and the student code of conduct.

Staff who discover students in possession of a cellular phone or electronic device while at school during the school day will immediately confiscate the device and turn it into the administration.

In addition to the disciplinary consequences imposed, a parent or legal guardian of the offending student must pick up the confiscated devices from the office in person. The administration will return the device to the parent or guardian, after meeting with the parent or guardian to discuss the rule violation.

Students who repeatedly violate this policy may, at the discretion of the school's administration, be subject to additional discipline, up to and including expulsion.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **6031 Emergency Exclusion**

**Grounds for Emergency Exclusion.** Any student may be excluded from school in the following circumstances subject to the procedural provisions governing short term suspension found elsewhere in these policies or state law:

(a) If the student has a dangerous communicable disease transmissible through normal school contacts and poses an imminent threat to the health or safety of the school community; or

(b) If the student's conduct presents a clear threat to the physical safety of himself, herself, or others, or is so extremely disruptive as to make temporary removal necessary to preserve the rights of other students to pursue an education.

Any emergency exclusion shall be based upon a clear factual situation warranting it and shall last no longer than is necessary to avoid the dangers that prompted the exclusion.

**Extension of Exclusion.** Pursuant to the Student Discipline Act, the principal has the authority to exclude a student from school for up to five school days on an emergency basis. If the superintendent or superintendent's designee determines that it is appropriate to consider the extension of an exclusion beyond five days, such consideration shall be made according to the procedures set forth below.

**Notification of Student's Parent(s) or Guardian(s).** The superintendent or the superintendent's designee shall notify the student's parent(s) or guardian(s) that the principal has proposed the extension of the exclusion. If the initial notice is oral, the superintendent shall confirm it in writing. The notice shall include notice of a recommended hearing examiner and an alternate hearing examiner for consideration by the parent(s) or guardian(s) if a hearing is requested.

**Opportunity to Request a Hearing.** The student's parent(s) or guardian(s) may submit a request for a hearing on the proposed extension of the exclusion within one school day of receiving the notice of the proposed extension.

**Failure to Request a Hearing.** If the parent(s) or guardian(s) do not request a hearing within one school day of receiving oral or written notice, the proposed extension of the exclusion shall automatically go into effect.

**Appointment and Qualifications of a Hearing Examiner.** The parent(s) or guardian(s) shall notify the superintendent within one school day of receiving notice of the recommended extension and proposed hearing examiner and alternate hearing examiner if the alternate hearing examiner is preferred.

**Hearing Examiner's Notice to Parent(s) or Guardian(s).** The hearing examiner shall promptly give written notice of the time, date and place of the hearing. The hearing will be held within ten school days after the initial date of exclusion; provided, the hearing may be held more than five school days after receipt of the request upon a showing of good cause. No hearing will be held on less than two (2) school days' notice unless otherwise agreed to by the student's parent(s) or guardian(s) and school officials.

**Continued Exclusion.** If a hearing is requested, the principal may determine in his or her sole discretion that the student shall remain excluded from school until the hearing officer makes a recommendation to the superintendent.

**Examination of Student's Records and Affidavits.** Prior to the hearing, the student and his/her parent(s) or guardian(s) shall have the right to examine and have school officials explain the student's records and any affidavits that will be used by school officials at the hearing.

**Attendance at Hearing.** The hearing may be attended by the hearing examiner, the principal (or designee), the student, and the student's parents or guardian(s). The student may be represented at this hearing by a representative of the family's choice.

**Student's Witness(es).** The student and his/her parent(s) or guardian(s) may ask any person with knowledge of the events leading up to the sanction or with general knowledge of the student's character to testify on behalf of the student. If school personnel or other students are requested to testify by the student's parent(s) or guardian(s), the hearing officer shall endeavor to help obtain the presence of such witnesses at the hearing.

**Right to Know Issues and Nature of Testimony.** The student and his/her parent(s) or guardian(s) have the right to request in advance of the hearing



the issues which the administration will propose in support of the extension, and the general nature of the testimony of any administrative or expert witnesses.

**Presence of Student and Witnesses at the Hearing.** The student and witnesses may be excluded at the discretion of the hearing examiner in accordance with state statutes. The student may speak in his/her own defense and may be questioned on such testimony, but may choose not to testify. The school district shall make available to testify at the hearing any employee who is a witness to the matter upon request from the parent(s) or guardian(s).

**Sworn or Affirmed Testimony.** The principal or his or her designee shall present evidence supporting the recommended extension. Witnesses will give testimony under oath of affirmation, and may be questioned.

**Hearing Examiner's Report and Recommendations.** The hearing examiner shall prepare a report of his or her findings and recommendations, and forward the report to the superintendent.

**Superintendent's Decision.** The superintendent will review the hearing examiner's report and determine whether to extend the exclusion. He or she shall have the decision delivered or sent by registered or certified mail to the student, student's parent(s), or guardian(s). If the superintendent decides to extend the exclusion, the extension will take effect immediately.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## **6031 Emergency Exclusion**

**Grounds for Emergency Exclusion.** Any student may be excluded from school in the following circumstances subject to the procedural provisions governing short term suspension found elsewhere in these policies or state law:

(a) If the student has a dangerous communicable disease transmissible through normal school contacts and poses an imminent threat to the health or safety of the school community; or

(b) If the student's conduct presents a clear threat to the physical safety of himself, herself, or others, or is so extremely disruptive as to make temporary removal necessary to preserve the rights of other students to pursue an education.

Any emergency exclusion shall be based upon a clear factual situation warranting it and shall last no longer than is necessary to avoid the dangers that prompted the exclusion.

**Extension of Exclusion.** Pursuant to the Student Discipline Act, the principal has the authority to exclude a student from school for up to five school days on an emergency basis. If the superintendent or superintendent's designee determines that it is appropriate to consider the extension of an exclusion beyond five days, such consideration shall be made according to the procedures set forth below.

**Notification of Student's Parent(s) or Guardian(s).** The superintendent or the superintendent's designee shall notify the student's parent(s) or guardian(s) that the principal has proposed the extension of the exclusion. If the initial notice is oral, the superintendent shall confirm it in writing. The notice shall include notice of a recommended hearing examiner and an alternate hearing examiner for consideration by the parent(s) or guardian(s) if a hearing is requested.

**Opportunity to Request a Hearing.** The student's parent(s) or guardian(s) may submit a request for a hearing on the proposed extension of the exclusion within one school day of receiving the notice of the proposed extension.



**Failure to Request a Hearing.** If the parent(s) or guardian(s) do not request a hearing within ~~two~~one school days of receiving oral or written notice, the proposed extension of the exclusion shall automatically go into effect.

**Appointment and Qualifications of a Hearing Examiner.** The parent(s) or guardian(s) shall notify the superintendent within one school day of receiving notice of the recommended extension and proposed hearing examiner and alternate hearing examiner if the alternate hearing examiner is preferred.

**Hearing Examiner's Notice to Parent(s) or Guardian(s).** The hearing examiner shall promptly give written notice of the time, date and place of the hearing. The hearing will be held within ten school days after the initial date of exclusion; provided, the hearing may be held more than five school days after receipt of the request upon a showing of good cause. No hearing will be held on less than two (2) school days' notice unless otherwise agreed to by the student's parent(s) or guardian(s) and school officials.

**Continued Exclusion.** If a hearing is requested, the principal may determine in his or her sole discretion that the student shall remain excluded from school until the hearing officer makes a recommendation to the superintendent.

**Examination of Student's Records and Affidavits.** Prior to the hearing, the student and his/her parent(s) or guardian(s) shall have the right to examine and have school officials explain the student's records and any affidavits that will be used by school officials at the hearing.

**Attendance at Hearing.** The hearing may be attended by the hearing examiner, the principal (or designee), the student, and the student's parents or guardian(s). The student may be represented at this hearing by a representative of the family's choice.

**Student's Witness(es).** The student and his/her parent(s) or guardian(s) may ask any person with knowledge of the events leading up to the sanction or with general knowledge of the student's character to testify on behalf of the student. If school personnel or other students are requested to testify by the student's parent(s) or guardian(s), the hearing officer shall endeavor to help obtain the presence of such witnesses at the hearing.

**Right to Know Issues and Nature of Testimony.** The student and his/her

parent(s) or guardian(s) have the right to request in advance of the hearing the issues which the administration will propose in support of the extension, and the general nature of the testimony of any administrative or expert witnesses.

**Presence of Student and Witnesses at the Hearing.** The student and witnesses may be excluded at the discretion of the hearing examiner in accordance with state statutes. The student may speak in his/her own defense and may be questioned on such testimony, but may choose not to testify. The school district shall make available to testify at the hearing any employee who is a witness to the matter upon request from the parent(s) or guardian(s).

**Sworn or Affirmed Testimony.** The principal or his or her designee shall present evidence supporting the recommended extension. Witnesses will give testimony under oath of affirmation, and may be questioned.

**Hearing Examiner's Report and Recommendations.** The hearing examiner shall prepare a report of his or her findings and recommendations, and forward the report to the superintendent.

**Superintendent's Decision.** The superintendent will review the hearing examiner's report and determine whether to extend the exclusion. He or she shall have the decision delivered or sent by registered or certified mail to the student, student's parent(s), or guardian(s). If the superintendent decides to extend the exclusion, the extension will take effect immediately.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## **6034**

### **Concussion Awareness**

The Nebraska Unicameral has found that concussions are one of the “most commonly reported injuries in children and adolescents who participate in sports and recreational activities and that the risk of catastrophic injury or death is significant when a concussion or brain injury is not properly evaluated and managed.”

The School District will:

- a. Require all coaches and trainers to complete a training course approved by the Chief Medical Officer on how to recognize the symptoms of a concussion or brain injury and how to seek proper medical treatment for a concussion or brain injury.
- b. On an annual basis provide concussion and brain injury information to students and their parents or guardians prior to such students initiating practice or competition. This information will include:
  - 1 The signs and symptoms of a concussion;
  - 2 The risks posed by sustaining a concussion; and
  - 3 The actions a student should take in response to sustaining a concussion, including the notification of his or her coaches.

A student who participates on a school athletic team must be removed from a practice or game when he/she is reasonably suspected of having sustained a concussion or brain injury in such practice or game after observation by a coach or a licensed health care professional who is professionally affiliated with or contracted by the school. The student will not be permitted to participate in any school supervised team athletic activities involving physical exertion, including practices or games, until the student:

- a. has been evaluated by a licensed health care professional;
- b. has received written and signed clearance to resume participation in athletic activities from the licensed health care professional; and
- c. has submitted the written and signed clearance to resume participation in athletic activities to the school accompanied by written permission to resume participation from the student’s parent or guardian.

If a student is reasonably suspected after observation of having sustained a concussion or brain injury and is removed from an athletic activity, the parent or guardian of the student will be notified by the school of:

- a. the date and approximate time of the injury suffered by the student,
- b. the signs and symptoms of a concussion or brain injury that were observed, and
- c. any actions taken to treat the student.

The school district will not provide for the presence of a licensed health care professional at any practice or game.

School officials shall deem the signature of an individual who represents that he/she is a licensed health care professional on a written clearance to resume participation that is provided to the school to be conclusive and reliable evidence that the individual who signed the clearance is a licensed health care professional. The school will not take any additional or independent steps to verify the individual's qualifications.

Students who have sustained a concussion and returned to school may need informal or formal accommodations, modifications of curriculum, and monitoring by medical or academic staff until the student is fully recovered. The school's "return to learn protocol" shall follow the model provided by the Nebraska Department of Education. Nothing in this policy or the referenced protocol shall entitle a student who has sustained a concussion to an individualized plan under Section 504 of the Rehabilitation Act, although staff will refer students who have sustained a concussion for evaluation under Section 504 as appropriate.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## 6034 Concussion Awareness

The Nebraska Unicameral has found that concussions are one of the “most commonly reported injuries in children and adolescents who participate in sports and recreational activities and that the risk of catastrophic injury or death is significant when a concussion or brain injury is not properly evaluated and managed.”

The School District will:

- a. Require all coaches and trainers to complete a training course approved by the Chief Medical Officer ~~one of the following on-line courses~~ on how to recognize the symptoms of a concussion or brain injury and how to seek proper medical treatment for a concussion or brain injury.÷
  - ~~HEADS UP to Youth Sports Coaches: Online Concussion Training~~ Heads UP Concussions in Youth Sports
  - ~~Concussion in Sports (NFHS) – What You Need to Know~~
  - ~~Sports Safety International~~
  - ~~ConcussionWise~~
  - ~~ACTIVE™ Athletic Concussion Training for Coaches; and~~
- b. On an annual basis provide concussion and brain injury information to students and their parents or guardians prior to such students initiating practice or competition. This information will include:
  - 1 The signs and symptoms of a concussion;
  - 2 The risks posed by sustaining a concussion; and
  - 3 The actions a student should take in response to sustaining a concussion, including the notification of his or her coaches.

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- a. has been evaluated by a licensed health care professional;
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If a student is reasonably suspected after observation of having sustained a concussion or brain injury and is removed from an athletic activity, the parent or guardian of the student will be notified by the school of:

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Students who have sustained a concussion and returned to school may need informal or formal accommodations, modifications of curriculum, and monitoring by medical or academic staff until the student is fully recovered. The school's "return to learn protocol" shall ~~be the guidance~~ [follow the model](#) provided by the Nebraska Department of Education, ~~entitled "Bridging the Gap from Concussion to the Classroom REAP," and accompanying materials and future supplements.~~ Nothing in this policy or the referenced protocol shall entitle a student who has sustained a concussion to an individualized plan under Section 504 of the Rehabilitation Act, although staff will refer students who have sustained a concussion for evaluation under Section 504 as appropriate.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



**6044**  
**Participation and Assignment of Athletic Teams**

**Designation of Athletic Team or Sport.** The terms male, female, and coed are defined as provided by state law. All athletic and sports teams of the district are hereby designated as male, female, or coed as follows:

| <b>Sport/Team</b> | <b>Designation</b>    |
|-------------------|-----------------------|
| Football          | Male                  |
| Volleyball        | Female                |
| Cross Country     | Male and Female Teams |
| Golf              | Male and Female Teams |
| Basketball        | Male and Female Teams |
| Wrestling         | Male and Female Teams |
| Track             | Male and Female Teams |
|                   |                       |
|                   |                       |
|                   |                       |
|                   |                       |
|                   |                       |

**Participation on Assigned Teams.** Males shall not participate on teams designated for females. Females may only participate on male teams when there is no female team offered or available for such sport. Males and females may participate on coed teams and in coed events as long as their participation is consistent with the eligibility and other rules of that team or event.

**Determination of Student Sex.** To determine eligibility, a student and the student's parent or guardian shall provide the district with confirmation of the student's sex on a document signed by a doctor or signed under authority of a doctor.

**Conduct of Visitors and the Public.** Visitors and members of the public attending district interscholastic team activities are expected to comply with all district policies and practices, including sportsmanship rules.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

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**Designation of Athletic Team or Sport.** The terms male, female, and coed are defined as provided by state law. All athletic and sports teams of the district are hereby designated as male, female, or coed as follows:

| <b>Sport/Team</b>           | <b>Designation</b>           |
|-----------------------------|------------------------------|
| Football                    | Male                         |
| Volleyball                  | Female                       |
| Cross Country               | Male and Female Teams        |
| Golf                        | Male and Female Teams        |
| Basketball                  | Male and Female Teams        |
| Wrestling                   | Male and Female Teams        |
| Track                       | Male and Female Teams        |
| Track and Unified Track     | Male, Female, and Coed Teams |
| Bowling and Unified Bowling | Male, Female, and Coed Teams |
| Baseball                    | Male                         |
| Softball                    | Female                       |
| [INSERT ALL OF YOUR SPORTS] |                              |

**Participation on Assigned Teams.** Males shall not participate on teams designated for females. Females may only participate on male teams when there is no female team offered or available for such sport. Males and females may participate on coed teams and in coed events as long as their participation is consistent with the eligibility and other rules of that team or event.

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**Conduct of Visitors and the Public.** Visitors and members of the public attending district interscholastic team activities are expected to comply with all district policies and practices, including sportsmanship rules.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



## 6045

### Behavioral Intervention

**General Approach.** The district utilizes a tiered system of support to foster a positive school climate and culture, encourage appropriate student behavior, and provide the necessary supports for academic and behavioral success.

**Interaction with Student Discipline Policy.** This policy does not replace the Student Discipline policy or limit the District's authority under the Student Discipline Act when behaviors warrant action under that policy or Act.

**Classroom Removal.** Students may be removed from the classroom if the student poses a threat to their own safety, the safety of others, or the environment or if the student's behavior is disruptive to the learning environment. When appropriate, prior to removal staff should consider the use of de-escalation techniques, behavior redirection, or other Tier 1 or Tier 2 or comparable interventions.

When classroom removal is appropriate, the District will consider whether the student requires additional support to transition back to the classroom and continue to monitor the student's behavior to adjust interventions and supports as needed.

**Required Training.** The School District, independently or through the educational service unit, will develop and provide behavioral awareness and intervention training to employees with behavioral management responsibilities. Each employee with behavior management responsibilities must complete the behavioral awareness and intervention training during the 2026-27 school year or during the first year of employment with the district. The length of such training will be at least 1 hour.

**Behavioral Awareness Point of Contact (BAPC).** Each school building must designate one or more school employees as a BAPC. Each BAPC must have knowledge of community services providers and other resources available for students and families. Each BAPC must coordinate access to support services for students.

The BAPC will be identified on the district website and in the school directory.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

## **3040 School Safety and Security**

In order to fulfill its obligation to provide a safe and secure learning environment, the Board of Education has adopted this School Safety and Security Policy. Although the district will take reasonable steps to protect students and staff, no entity can provide complete safety and security at all times. This policy does not make the district a guarantor of the safety of students, staff or patrons.

### **I. General Safety and Security**

#### **a. NDE Rubric**

The District will meet at least the minimum requirement for each school safety and security standard indicator adopted by the Nebraska Department of Education.

#### **b. School Hours**

- i. During a crisis situation, the administration will maintain established school hours and proceed with all co-curricular activities as scheduled whenever possible.
- ii. If, during a crisis situation, the parent(s) or guardian of a student decide that the student needs to be absent, this absence will be excused.

#### **c. Access to School Facilities**

- i. The school's facilities may not be used for funeral or memorial services during the school day.
- ii. This policy does not discourage the presentation of traditional American Legion memorial services which promote patriotism.

#### **d. Memorials**

- i. Memorials often create a visual reminder of a particular crisis that may reintroduce feelings of



grief for students. Therefore, memorials are generally not allowed anywhere on school premises.

- ii. Individuals who wish to seek a waiver of the general prohibition against memorials must follow the steps outlined below:
  - a. The individual must first meet with the Superintendent or his/her designee to discuss the request for a memorial.
  - b. If the Superintendent determines that additional review is appropriate, he/she will refer the request for consideration by the crisis team.
  - c. The crisis team will consider:
    - i. The current research regarding the potential psychological harm that could be caused by a memorial;
    - ii. The potential disruption to the school's learning environment;
    - iii. The cost to the district of erecting and/or maintaining a memorial;
    - iv. Whether prior tragedies have been commemorated by a memorial;
    - v. The potential for future tragedies which could necessitate a similar memorial; and
    - vi. Any other factor which the crisis team deems relevant to its recommendation.
  - d. After consideration of the factors outlined above, the crisis team will make a

recommendation as to whether the prohibition against memorials should be waived.

- e. The Superintendent will communicate the crisis team's recommendation to the individual requesting the memorial.
  - f. If the crisis team recommends waiver of the prohibition against memorials, the individual who made the initial request must inform the Superintendent if he/she wishes to ask the board to approve the memorial.
  - g. Memorials may only be approved by the board and only after completion of the process outlined in this policy.
- iii. This policy is not intended to discourage the acceptance of memorial funds or specific items.

## **II. Superintendent's Duties Related to Safety and Security**

### **a. Appointment of Crisis Team**

The Superintendent shall appoint members to serve on the school district's crisis team. The superintendent may, but is not required, to include representatives from the following groups on the crisis team:

- Administrators
- Teachers
- Health/mental health
- Facilities staff
- Transportation staff
- Food service staff member
- Information technology staff
- Students
- Parents
- Staff member with expertise on the needs of students with disabilities



- Organizations that serve the disabled
- Organizations that serve the needs of minority populations (ELL, race, etc.)
- Representatives from local early responders (law enforcement, fire and rescue personnel, railroad, factories, etc.)

#### **b. Compliance with Fire and Safety Codes**

The Superintendent will ensure that the school district meets all current fire and life safety codes or is in the process of coming into compliance.

#### **c. Annual Safety Audits**

The Superintendent will arrange for the performance of an annual safety audits using an external consultants utilizing the standardized audit protocol adopted by the Nebraska Department of Education.

#### **d. Mutual Aid Agreements**

The Superintendent will enter into mutual aid agreements to address the academic, physical, operational, psychological, and emotional recovery areas when possible with appropriate local entities.

### **III. Building Principals' Duties Related to Safety and Security**

#### **a. Positive and Safe Learning Environment**

Each building principal shall implement a school-wide behavior process to create a positive and safe learning environment.

Each building principal shall conduct training on and require enforcement of the district's anti-bullying and dating violence policies.

Each building principal shall ensure that staff complete the required suicide prevention training as required by board policy.

Each building principal shall require staff to engage in active supervision of students at all times

**b. Visitor Protocol.**

Each building principal shall adopt a protocol for visitors to his/her school building to sign in upon arrival and departure and to be identified as a visitor while they are in the building during the school day. The protocol must also address visitors in specialized areas of the school such as playgrounds, gyms, cafeterias and the like.

This protocol may be written or unwritten but must be clearly communicated to and enforced by all staff.

The building principal will report individuals who repeatedly violate the visitor protocol to the superintendent for possible exclusion from school facilities pursuant to board policy.

**c. Emergency Drills**

Each building principal must ensure that the following drills are conducted in his/her building:

- i. Fire drills (evacuation): One fire drill conducted monthly with one additional drill being conducted during the first 30 days of school.
- ii. Tornado drills (shelter): One drill during the first two weeks of school and the second drill during the month of March.
- iii. Bus evacuation drills: Two drills during the school year involving all students and appropriate staff. Recommended that one drill occur during the first month of school.



iv. Lockdown, Lockout, & Shelter In Place: One drill during the school year, within the first month of school.

Each building principal must also conduct any non-required drills recommended by crisis team.

Each building principal shall conduct a performance review of each of the drills conducted pursuant to this policy. This review does not have to be in writing.

Adopted on: May 8, 2017

Revised on: June 9, 2025

Reviewed on: July 8, 2025

## **3040 School Safety and Security**

In order to fulfill its obligation to provide a safe and secure learning environment, the Board of Education has adopted this School Safety and Security Policy. Although the district will take reasonable steps to protect students and staff, no entity can provide complete safety and security at all times. This policy does not make the district a guarantor of the safety of students, staff or patrons.

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#### **a. NDE Rubric**

The District will meet at least the minimum requirement for each school safety and security standard indicator adopted by the Nebraska Department of Education.

#### **b. School Hours**

- i. During a crisis situation, the administration will maintain established school hours and proceed with all co-curricular activities as scheduled whenever possible.
- ii. If, during a crisis situation, the parent(s) or guardian of a student decide that the student needs to be absent, this absence will be excused.

#### **c. Access to School Facilities**

- i. The school's facilities may not be used for funeral or memorial services during the school day.
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#### **d. Memorials**

- i. Memorials often create a visual reminder of a particular crisis that may reintroduce feelings of grief for students. Therefore, memorials are generally not allowed anywhere on school premises.



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  - a. The individual must first meet with the Superintendent or his/her designee to discuss the request for a memorial.
  - b. If the Superintendent determines that additional review is appropriate, he/she will refer the request for consideration by the crisis team.
  - c. The crisis team will consider:
    - i. The current research regarding the potential psychological harm that could be caused by a memorial;
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    - iii. The cost to the district of erecting and/or maintaining a memorial;
    - iv. Whether prior tragedies have been commemorated by a memorial;
    - v. The potential for future tragedies which could necessitate a similar memorial; and
    - vi. Any other factor which the crisis team deems relevant to its recommendation.
  - d. After consideration of the factors outlined above, the crisis team will make a recommendation as to whether the prohibition against memorials should be waived.

- e. The Superintendent will communicate the crisis team's recommendation to the individual requesting the memorial.
  - f. If the crisis team recommends waiver of the prohibition against memorials, the individual who made the initial request must inform the Superintendent if he/she wishes to ask the board to approve the memorial.
  - g. Memorials may only be approved by the board and only after completion of the process outlined in this policy.
- iii. This policy is not intended to discourage the acceptance of memorial funds or specific items.

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- Facilities staff
- Transportation staff
- Food service staff member
- Information technology staff
- Students
- Parents
- Staff member with expertise on the needs of students with disabilities
- Organizations that serve the disabled
- Organizations that serve the needs of minority populations (ELL, race, etc.)



- Representatives from local early responders (law enforcement, fire and rescue personnel, railroad, factories, etc.)

#### **b. Compliance with Fire and Safety Codes**

The Superintendent will ensure that the school district meets all current fire and life safety codes or is in the process of coming into compliance.

#### **c. Annual Safety Audits**

The Superintendent will arrange for the performance of an annual safety audits using an external consultants utilizing the standardized audit protocol adopted by the Nebraska Department of Education.

#### **d. Mutual Aid Agreements**

The Superintendent will enter into mutual aid agreements to address the academic, physical, operational, psychological, and emotional recovery areas when possible with appropriate local entities.

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#### **a. Positive and Safe Learning Environment**

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Each building principal shall ensure that staff complete the required suicide prevention training as required by board policy.

Each building principal shall require staff to engage in active supervision of students at all times

## **b. Visitor Protocol.**

Each building principal shall adopt a protocol for visitors to his/her school building to sign in upon arrival and departure and to be identified as a visitor while they are in the building during the school day. The protocol must also address visitors in specialized areas of the school such as playgrounds, gyms, cafeterias and the like.

This protocol may be written or unwritten but must be clearly communicated to and enforced by all staff.

The building principal will report individuals who repeatedly violate the visitor protocol to the superintendent for possible exclusion from school facilities pursuant to board policy.

## **c. Emergency Drills**

Each building principal must ensure that the following drills are conducted in his/her building:

- i. Fire drills (evacuation): One fire drill conducted monthly with one additional drill being conducted during the first 30 days of school.
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- iii. Bus evacuation drills: Two drills during the school year involving all students and appropriate staff. Recommended that one drill occur during the first month of school.

Each building principal must also conduct any non-required drills recommended by crisis team.

Each building principal shall conduct a performance review of each of the drills conducted pursuant to this policy. This review does not have to be in writing.

Adopted on: May 8, 2017

Revised on: June 9, 2018



Reviewed on: July 8, 2024

## **4031**

### **Evaluation of Probationary Certified Employees**

A certificated administrator will observe and evaluate each probationary certified employee for a full instructional period once each semester. The administrator will provide each employee with a written list of deficiencies, concrete suggestions for improvement, and sufficient time to improve.

State law and Nebraska Department of Education (NDE) rules require certificated staff evaluations to cover personal and professional conduct, instructional performance, and classroom organization and management. Pursuant to NDE Rule 10, instructional performance and classroom organization and management are applicable to teachers only. The school district evaluates staff in other areas beyond those minimally required by law, as set by the board and administration through their evaluation instruments, which are approved by NDE.

The board is mindful of the fact that not all certificated employees share the same assigned duties, including many staff whose primary duty assignments are not the regular and continuous classroom instruction of pupils. Staff whose primary duties involve the actual instruction of pupils and management of classrooms will be evaluated in those areas noted above, as required by law and NDE rules. Other staff, such as special education and service providers, counselors, and librarians/media specialists, may not have as their primary duty the instruction of pupils, even if they do perform some instructional functions. Pursuant to its obligations to define and inform its employees regarding its evaluation process under state law and NDE Rule 10, and to account for the need to provide quality feedback to all employees which reflects their primary and expected duties actually performed, the board defines the terms "actual classroom observation" and "entire instructional period" as follows:

**Entire Instructional Period.** For certificated employees whose classes are held during defined periods of time (e.g., senior high classes), an entire instructional period consists of one such time period. For those whose time periods are not so defined (e.g., elementary classroom teachers), an entire instructional period consists of 40 minutes. The instructional period for those employees whose primary duties do not involve regular and continuous instruction of pupils for 40-minute periods (e.g., librarians, media specialists, counselors, or specialists), an entire



instructional period consists of observing and evaluating those staff members performing their assigned duties no less than 40 minutes during the semester covered by the evaluation. Likewise, the entire instructional period for administrators cannot be defined in terms of an instructional period and shall be satisfied by the actual observation of an administrator's work performing their assigned duties for no less than 40 minutes.

**Actual Classroom Observation.** Actual classroom observation consists of observing the certificated employee in any activities in a classroom setting, when the employee provides regular and continuous instruction to pupils as their primary duty. When a certificated employee does not have traditional classroom instructional obligations as a primary function of their position (e.g., administrators, counselors, media specialists, librarians, etc.), the requirement of "actual classroom observation" will be satisfied by observing the certificated employee performing activities that reflect the actual, primary duties of his or her position, in the location(s) where they perform those duties. For example, an administrator, media specialist, or counselor may provide some instruction (such as a principal subbing for a teacher; a counselor instructing seniors on completing a FAFSA; or a media specialist demonstrating library skills), but their primary duties are not classroom instruction. Feedback may be provided on those limited instructional activities, but more important to the board is ensuring those employees' evaluations will help them improve their primary duties and not fractional time only when they may be instructing students.

Adopted on: September 11, 2023

Revised on: \_\_\_\_\_

Reviewed on: July 8, 2024

## **5001**

### **Compulsory Attendance and Excessive Absenteeism**

*~~"School success is 90 percent showing up; the other half is mental."~~ Yogi Berra*

Research on policies and practices that effectively encourage regular student attendance share some key components:

1. Education of parents regarding school attendance requirements.
2. Effective policies and practices to monitor attendance.
3. Clear definition of excessive absenteeism and a two-stage response to excessive absences.

The board has considered this educational research and used it to create the following policy on Compulsory Attendance and Excessive Absenteeism.

#### **Required Attendance**

Every person residing in the school district who has legal or actual charge or control of any child who is of mandatory attendance age shall cause that child to attend a public or private school regularly unless the child has graduated from high school or has been allowed to disenroll pursuant to this policy.

#### **Mandatory Attendance Age**

All children who are or will turn six years old before January 1 of the current school year are of mandatory attendance age. Children who have not turned eighteen years of age are of mandatory attendance age.

A child who will not reach age 7 before January 1 of the current school year may be excused from mandatory attendance if the child's parent or guardian completes an affidavit affirming that alternative educational arrangements have been made for the child. A copy of the required affidavit is attached to this policy.

#### **Discontinuing Enrollment – 5 Year Old Students**

The person seeking to discontinue the enrollment of a student who will not reach six years of age prior to January 1 of the current school year shall submit a signed, written request to the superintendent using the form which is attached to this policy. The school district may request written verification or documentation that the person signing the form has legal or actual charge or control of the student. The school district shall discontinue the enrollment of



any student who satisfies these requirements. Any student whose enrollment is discontinued under this subsection shall not be eligible to reenroll in this school district until the beginning of the following school year unless otherwise required by law.

### **Discontinuing Enrollment – 16 and 17 Year Old Students**

Only children who are at least 16 years of age may be disenrolled from the district. The person seeking to discontinue the child's enrollment shall submit a signed, written request and submit it to the superintendent using the form which is attached to this policy. The district will follow the procedures outlined on the attached form in considering requests to disenroll.

Only children disenrolling to attend an exempt school may be exempt from this policy. The person with legal or actual charge or control of the child must provide the superintendent with a copy of the signed request submitted to the State Department of Education for attending exempt schools. The superintendent may confirm the validity of the submission with the State Department of Education.

### **Attendance Officer**

Each building principal is designated as an attendance officer for the district. Each building principal, at his or her discretion, may delegate these responsibilities to any other qualified individual. The attendance officer is responsible for enforcing the provisions of state law relating to compulsory attendance. This responsibility includes but is not limited to filing a report with the county attorney of the county in which a student resides. Compensation for the duties of attendance officer is included in the salary for the superintendent or designee.

### **Expectations for Regular Attendance:**

1. Students are expected to attend every class, every day.
2. The only "excused" absences shall be:
  - a.) absences when a licensed health care provider has confirmed in writing that, in his/her professional medical opinion and within his/her scope of practice, the student or a child whom the student is parenting is so physically or mentally ill that attendance of the student is impracticable or impossible;

- b.) absences when the Nebraska State Patrol confirms in writing that weather conditions have made the roads impassable so that the student's attendance impracticable or impossible;
  - c.) student attendance at a school-sponsored activity;
  - d.) student has been suspended or expelled from school by the school district; and
  - e.) absences required by law enforcement, child protective services or a court of competent jurisdiction, confirmed in writing to the school district.
3. All other absences, including absences for minor physical or mental illnesses, family events, routine medical appointments are simply "absences."
  4. Upon return from every absence or partial-day absence, students **may be required to** remain after school for 30 minutes to meet with teachers, work on missed assignments or simply to study. The location and supervision of the student will be determined by the building principal in consultation with the student's classroom teacher(s).
  5. Students must not be absent from any course more than seven days in any given quarter in order to earn academic credit for that course for that quarter. Students who lose credit in any given course due to absences may appeal that loss of credit to his/her building principal.

### **Attendance Incentives:**

Building principals will establish attendance incentives for their students. Those may include:

Special Recognition of students who have 95% or greater attendance each quarter

Excusal from certain classroom assignments (final exam, written report) for students with 95% or greater attendance each semester

Special rewards (movie day, field day, extra recess) for students who have 95% or greater attendance

At the conclusion of each quarter building principals report to the board what incentives were implemented and the effectiveness of the incentive in improving student attendance and engagement.

**When students are absent from school, district staff will respond as follows:**



### **First Stage Response to Absences**

1. A member of district staff will contact the parent via telephone for every absence if the parent has not contacted the school in advance.
2. After a student's third absence in any given quarter, the school's attendance officer will schedule a meeting with the student's parents or guardians. That meeting will be documented on the attached form.
  - a. This meeting must be attended by attendance officer, parents, social worker or principal, and the student (if appropriate)
  - b. The meeting shall be documented
  - c. The meeting shall develop a collaborative plan to assist the student in improving his/her attendance
3. Building principals must meet with teachers who have 10% of their students miss seven or more days of class in any given quarter to review strategies to increase student engagement. A consistent pattern of student absences from a teacher's classes may result in a formal remediation plan.
4. The superintendent must meet with the building principal if more than 10% of students miss seven or more days of class in any quarter to review strategies to improve the school building's climate. A consistent pattern of building-wide absenteeism may result in a formal remediation plan.

### **Second Stage Response to Absences**

Students who accrue more than 20 absences in a school year may be referred to the county attorney for action under NEB. REV. STAT. § 43247(3)(a) and (b).

Adopted on: October 10, 2016

Revised on: July 8, 2024

Reviewed on: July 8, 2024

### **Acknowledgment of Receipt**

I understand that consistent school attendance is required by state law. I also understand that student achievement is directly linked to excellent attendance. I have received the board of education's new policy on student attendance and have reviewed it.

Student  
Name\_\_\_\_\_

Student  
Signature\_\_\_\_\_

Date\_\_\_\_\_

Parent/Guardian  
Name\_\_\_\_\_

Parent/Guardian  
Signature\_\_\_\_\_

Date\_\_\_\_\_



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  - b.) absences when the Nebraska State Patrol confirms in writing that weather conditions have made the roads impassable so that the student's attendance impracticable or impossible;
  - c.) student attendance at a school-sponsored activity;
  - d.) student has been suspended or expelled from school by the school district; and



- e.) absences required by law enforcement, child protective services or a court of competent jurisdiction, confirmed in writing to the school district.
- 3. All other absences, including absences for minor physical or mental illnesses, family events, routine medical appointments are simply "absences."
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- 5. Students must not be absent from any course more than seven days in any given quarter in order to earn academic credit for that course for that quarter. Students who lose credit in any given course due to absences may appeal that loss of credit to his/her building principal.

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  - a. This meeting must be attended by attendance officer, parents, social worker or principal, and the student (if appropriate)
  - b. The meeting shall be documented
  - c. The meeting shall develop a collaborative plan to assist the student in improving his/her attendance

3. Building principals must meet with teachers who have 10% of their students miss seven or more days of class in any given quarter to review strategies to increase student engagement. A consistent pattern of student absences from a teacher's classes may result in a formal remediation plan.
4. The superintendent must meet with the building principal if more than 10% of students miss seven or more days of class in any quarter to review strategies to improve the school building's climate. A consistent pattern of building-wide absenteeism may result in a formal remediation plan.

### **Second Stage Response to Absences**

Students who accrue more than 20 absences in a school year may be referred to the county attorney for action under NEB. REV. STAT. § 43-247(3)(a) and (b).

Adopted on: October 10, 2016

Revised on: July 8, 2024

Reviewed on: July 8, 2024



### **Acknowledgment of Receipt**

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Student  
Name\_\_\_\_\_

Student  
Signature\_\_\_\_\_

Date\_\_\_\_\_

Parent/Guardian  
Name\_\_\_\_\_

Parent/Guardian  
Signature\_\_\_\_\_

Date\_\_\_\_\_

## **5018**

### **Parent and Guardian Involvement In Education Practices**

The school district recognizes the importance of parental and guardian involvement in the education of their children. The school district will take the following steps to ensure that the rights of parents and guardians to participate in the education of their children are preserved.

1. Parents/Guardians will be provided access, as described in district procedures, to district-approved textbooks and other curricular materials and tests used in the district upon request.
  - a. A parental request to review specific approved textbooks and other district- or building-approved curricular materials (written, visual, and audio) should be made to the principal of the building where the textbooks and curriculum materials are used.
  - b. Parents may check out textbooks and may review curricular materials such as video and audio recordings within a time frame determined by the building principal to prevent disruption of the instructional process.
  - c. A parental request to review specific standardized and criterion-referenced tests used in the district should be made in writing to the building principal. Copies of the most recent tests used in the district will be available for parent review. Parents wishing to review statewide assessments will be provided with sample questions and a copy of a practice test, but will not be provided with copies of the actual assessment due to testing security. In the case of other secure tests such as the ACT, parents must contact the publisher to obtain copies of the test.
2. Parents/Guardians will be permitted, within district procedures, to attend and observe courses, assemblies, counseling sessions, and other instructional activities.
  - a. Parents/guardians are invited to make appointments with the building principal to visit classes, assemblies and other instructional activities. The principal shall give permission after determining that parental/guardian observation would not disrupt the activity. Observations that last more than 60 minutes or occur on consecutive days are typically disruptive and will not be permitted absent unusual circumstances, in the sole discretion of the building principal.



- b. Parents/guardians may contact the building principal to request permission to attend counseling sessions in which their child is involved.
- 3. Parents/guardians will be permitted, within district procedures, to ask that their children be excused from school experiences that parents find objectionable.
  - a. Building principals may excuse a student from any single school experience at the parent's written request.
  - b. When appropriate, alternative experiences will be provided for the student by the school.
- 4. Parents/guardians will be informed through the student handbook and district policies of the manner that the district will provide access to records of students.
- 5. Parents/guardians will be informed of the standardized and criterion-referenced district testing program. Parents may request additional information from the building principal.
- 6. Parents/guardians will be informed of the circumstances under which they may opt-out of state and federal assessments.
  - a. In accordance with federal law, at the beginning of the school year, the District shall provide notice of the right to request a copy of this policy to parents/guardians of students attending schools receiving Title I funds. The District will provide a copy of this policy to a requesting parent in a timely manner.
  - b. State Assessments

State and federal law simultaneously require students to take state assessments, with few exceptions, but also permit parents or guardians to request to opt their students out of these assessments. Approval of opt out requests is contrary to the mandatory testing laws, so the District cannot "approve" the request. Parents who do not present their child for testing will result in the child receiving the lowest score possible on the assessment.

c. National Assessment of Educational Progress

As a condition of receiving federal funds, the District participates in the National Assessment of Educational Progress (NAEP). To help ensure that the District has a representative sample of students taking the NAEP, which will allow the District to assess the quality and effectiveness of its programming on a national level, the District strongly encourages all eligible students to participate. However, student participation in NAEP is voluntary.

The District shall provide parents/guardians of eligible students with reasonable notice prior to the exam being administered. Parents/guardians wishing to opt their students out of the NAEP assessment must notify the district in writing at least three days prior to the exam date to ensure that the District can coordinate supervision and alternative activities for students who have opted out.

7. Parents/guardians will be notified of their right to remove their children from surveys prior to district participation in surveys.
  - a. The principal must approve all surveys intended to gather information from students before they are administered to students.
  - b. Students' participation in surveys is voluntary. Parents/guardians may restrict their child from participating in any survey.

Adopted on: August 4, 2017  
Revised on: October 12, 2020  
Reviewed on: July 8, 2024



## **5045 Student Fees**

The school district shall provide free instruction in accordance with the Nebraska State Constitution and the Nebraska statutes. The district also provides activities, programs, and services that extend beyond the minimum level of constitutionally required free instruction. Under the Public Elementary and Secondary Student Fee Authorization Act, the district is permitted to charge students fees for these activities or to require students to provide specialized equipment and attire for certain purposes. This policy is subject to further interpretation or guidance by administrative or board regulations. Students are encouraged to contact their building administration, their teachers or their coaches, and sponsors for further specifics.

### **A. Definitions.**

- 1.** "Students" means students, their parents, guardians or other legal representatives.
- 2.** "Extracurricular activities" means student activities or organizations that (1) are supervised or administered by the district; (2) do not count toward graduation or advancement between grades; and (3) are not otherwise required by the district.
- 3.** "Post-secondary education costs" means tuition and other fees associated with obtaining credit from a post-secondary educational institution.

### **B. Listing of Fees Charged by this District.**

#### **1. Guidelines for Clothing Required for Specified Courses and Activities.**

Students are responsible for complying with the district's grooming and attire guidelines and for furnishing all clothing required for any special programs, courses or activities in which they participate. The teacher, coach, or sponsor of the activity will provide students with written guidelines that detail any special clothing requirements and explain why the special clothing is required for the specific program, course or activity.

## **2. Safety Equipment and Attire.**

The district will provide students with all safety equipment and attire that is required by law. Building administrators will assure that (a) such equipment is available in the appropriate classes and areas of the school buildings, (b) teachers are directed to instruct students in the use of such devices, and (c) students use the devices as required. Students are responsible for using the devices safely and as instructed.

## **3. Personal or Consumable Items.**

The district does not provide students with personal or consumable items for participation in courses and activities including, but not limited to, pencils, paper, pens, erasers and notebooks. Students who wish to supply their own personal or consumable items may do so, as long as those items comply with the requirements of the district. The district will provide students with facilities, equipment, materials and supplies, including books. Students are responsible for the careful and appropriate use of such property. Students will be charged for damage to school property caused by the student and will be held responsible for the reasonable replacement cost of any school property that they lose.

## **4. Materials Required for Course Projects.**

The district will provide students with the materials necessary to complete all basic curricular projects. In courses where students choose to produce a project that requires materials beyond the basic materials provided by the district, the students will furnish the materials, purchase the materials from the school, or purchase the materials from an outside vendor with an order form provided by the school.

## **5. Technological Devices**

The district will provide students with the technological devices necessary to complete all basic curricular projects. To the extent that a student is not required by the district's curriculum to utilize a device off district property, the district may charge students a convenience fee to take the device off district property. The maximum dollar amount of this convenience fee charged by the district will be \$100.

As with all school property, students may be charged for damage to such devices. To protect against such potential losses, students and parents may,



but are not required, to purchase insurance coverage for the devices. The maximum dollar amount of this insurance coverage facilitated by the district will be \$100. The district may also charge a damage deposit which will be returned or may be rolled to cover the damage deposit for the next year if it is not needed to cover the costs of any damage to the device. The maximum dollar amount of this damage deposit will be \$1000

Additionally, the district may allow students to purchase technological devices by arranging for the students to purchase these devices through a single, or series of, payments.

## **6. Extracurricular Activities.**

The school district may charge students a fee to participate in extracurricular activities to cover the district's reasonable costs in offering such activities. The district may require students to furnish specialized equipment and clothing that is required for participation in extracurricular activities, or may charge a reasonable fee for the use of district-owned equipment or attire. Attached to this policy is a list of the fees charged for particular activities. The coach or sponsor will provide students with additional written guidelines detailing the fees charged, the equipment and/or clothing required, or the usage fee charged. The guidelines will explain the reasons that fees, equipment and/or clothing are required for the activity.

- a. The following list details the maximum dollar amount of all extracurricular activities fees and the specifications for any equipment or attire required for participation in extracurricular activities:
  - . Event admission is \$5.00 for adults, \$4.00 for students, and \$3.00 for any junior high game. Ravenna students get free admission to home games. Admission pass prices are \$40.00 for adults (covers admission to all home extracurricular events; away events and certain conference and district events are not covered by the activity card).
  - i. Student Participation Fee - \$100
    - Required of all students who participate in athletics and/or other extracurricular activities
  - ii. Future Business Leaders of America- \$30
  - iii. Cheerleading, drill team, flag corps. - \$50 each
    - Students must purchase uniforms and shoes selected by the sponsor and/or student group.
  - iv. Football- \$50

- Students must provide their own football shoes and undergarments.
- v. Golf- \$50
  - Students must provide their own golf shoes, undergarments, and clubs.
- vi. Track, volleyball, wrestling and basketball - \$50 each
  - Students must provide their own shoes and undergarments.
- vii. Future Farmers of America- \$20.00
  - Students must purchase their own jackets in addition to paying dues.

## **7. Post-Secondary Education Costs.**

Some students enroll in post-secondary courses while still enrolled in high school. As a general rule, students must pay all costs associated with such post-secondary courses. However, for a course in which students receive high school credit or a course being taken as part of an approved accelerated or differentiated curriculum program, the district shall offer the course without charge for tuition, transportation, books, or other fees. Students who chose to apply for post-secondary education credit for these courses must pay tuition and all other fees associated with obtaining credits from a post-secondary educational institution. The costs of these items will naturally vary, but the maximum dollar amount of the fee is anticipated to be \$650 per course.

## **8. Copies of Student Files or Records.**

The district will charge a fee for making copies of a student's files or records for the parents or guardians of such student. The Superintendent or the Superintendent's designee shall establish a schedule of student record fees. Parents of students have the right to inspect and review the students' files or records without the payment of a fee, and the district shall not charge a fee to search for or retrieve any student's files or records.

The district will charge a fee of 5 cents per page for reproduction of student records.

## **9. Participation in Before-and-After-School or Pre-Kindergarten Services.**



The district will charge reasonable fees for participation in before-and-after school or pre-kindergarten services offered by the district pursuant to statute.

#### **10. Participation in Summer School or Night School.**

The district will charge reasonable fees for participation in summer school or night school and may charge reasonable fees for correspondence courses.

The maximum dollar amount charged by the district for summer and night school shall be \$200.

#### **11. Charges for Food Consumed by Students.**

The district will charge for items that students purchase from the district's breakfast and lunch programs. The fees charged for these items will be set according to applicable federal and state statutes and regulations. The district will charge students for the cost of food, beverages, and the like that students purchase from a school store, vending machine, booster club or from similar sources. Students may be required to bring money or food for field trip lunches and similar activities.

The maximum dollar amount charged by the district for the breakfast and lunch programs is as follows:

- i. Breakfast Program – Grades K-6
  - Regular Price \$2.15
  - Reduced Price \$.30
- ii. Breakfast Program – Grades 7-12
  - Regular Price \$ 2.30
  - Reduced Price \$ .30
- iii. Lunch Program – Grades K-6
  - Regular Price \$ 3.25
  - Reduced Price \$ .40
- iv. Lunch Program – Grades 7-12
  - Regular Price \$ 3.55
  - Reduced Price \$.40
- v. Second milk or second entrée (each) \$.45 and \$1.50

#### **12. Charges for Musical Extracurricular Activities.**

Students who qualify for fee waivers under this policy will be provided, at no charge, the use of a musical instrument in optional music courses that are not extracurricular activities. For musical extracurricular activities, the school district will require students to provide the following equipment and/or attire:

- a. Band students shall provide their own instruments. Ravenna Public Schools will have a select number of instruments available for use.
- b. Swing choir students must purchase outfits and shoes selected by the sponsor and/or student group.

### **13. Contributions for Junior and Senior Class Extracurricular Activities.**

Students are eligible to participate in a number of unique extracurricular activities during their last two years in high school, including prom, various senior recognitions, and graduation. In order to fund these extracurricular activities, the school district will ask each student to make a contribution to their class's fund. This contribution is completely voluntary. Students who chose not to contribute to the class fund are still eligible to participate in the extra activities. The suggested donation to the class fund will be \$20.00 per year.

### **C. Waiver Policy.**

Students who qualify for free or reduced-price lunches under United States Department of Agriculture child nutrition programs shall be provided a fee waiver or be provided the necessary materials or equipment without charge for (1) participation in extracurricular activities, (2) materials for course projects, and (3) the use of a musical instrument in optional music courses that are not extracurricular activities. Actual participation in the free or reduced-price lunch program is not required to qualify for the waivers provided in this section. The district is not obligated to provide any particular type or quality of equipment or other material to eligible students. Students who wish to be considered for waiver of a particular fee must submit a completed fee waiver application to their building principal.

### **D. Distribution of Policy.**

This policy will be published in the Student Handbook or its equivalent that will be provided to students at no cost.



**E. Voluntary Contributions to Defray Costs.**

The district will, when appropriate, request donations of money, materials, equipment or attire from parents, guardians and other members of the community to defray the costs of providing certain services and activities to students. These requests are not requirements and staff members of the district are directed to clearly communicate that fact to students, parents and patrons.

**F. Fund-Raising Activities**

Students may be permitted or required to engage in fund-raising activities to support various curricular and extracurricular activities in which they participate. Students who decline to participate in fund-raising activities are not eligible under this policy for waiver of the costs or fees which the fund-raising activity was meant to defray.

**G. Student Fee Fund.**

The school board hereby establishes a Student Fee Fund. The Student Fee Fund shall be a separate school district fund that will not be funded by tax revenue, and that will serve as a depository for all monies collected from students for (1) participation in extracurricular activities, (2) post-secondary education costs, and (3) summer school or night school courses. Monies in the Student Fee Fund shall be expended only for the purposes for which they were collected from students.

Adopted on: September 11, 2023

Revised on: July 8, 2024

Reviewed on: July 8, 2024

## **5054**

### **Student Bullying**

**Definition of Bullying.** Nebraska statute defines bullying as “an ongoing pattern of physical, verbal or electronic abuse.” The Centers for Disease Control and Prevention defines bullying as “any unwanted aggressive behavior(s) by another youth or group of youths who are not siblings or current dating partners that involves an observed or perceived power imbalance and is repeated multiple times or is highly likely to be repeated.” The school district’s administrators will consider these definitions when determining whether any specific situation constitutes bullying, with the understanding that bullying can occur in a dating relationship. These definitions include both in-person and cyberbullying behaviors.

**Bullying Prohibited.** Students are prohibited from engaging in any form of bullying behavior.

**Reporting Bullying.** Students who experience or observe bullying behavior must immediately report what happened to a teacher or administrator. Students can use the district’s anonymous platform “Safe Schools” to make this report. Students may always confer with their parents or guardians about bullying they experience or witness, but the students must also ultimately report the situation to a teacher or administrator.

**Bullying Investigations.** School district staff will investigate allegations of bullying using the same practices and procedures that the district observes for student disciplinary matters. In no circumstance will school district staff be deliberately indifferent to allegations of bullying.

**Disciplinary Consequences.** The disciplinary consequences for bullying behavior will depend on the frequency, duration, severity and effect of the behavior.

A student who engages in bullying behavior on school grounds, in a vehicle owned, leased, or contracted by a school being used for a school purpose by a school employee or his or her designee, or at schoolsponsored activities or school-sponsored athletic events may be subject to disciplinary consequences including but not limited to long-term suspension, expulsion, or mandatory reassignment.



Without limiting the foregoing, a student who engages in bullying behavior that materially and substantially interferes with or disrupts the educational environment, the district's day-to-day operations, or the education process, regardless of where the student is at the time of engaging in the bullying behavior, may be subject to discipline to the extent permitted by law.

**Bullying Based on Protected Class Status.** Bullying based on protected class status is unique and may require additional investigation. The appropriate district staff member or coordinator will promptly investigate bullying complaints that violate the district's antidiscrimination policies.

**Support for Students Who Have Experienced Bullying.** Regardless of where the bullying occurred, the district will consider whether victims of bullying are suffering an adverse educational impact and, if appropriate, will refer those students to the district's student assistance team.

**Bullying Prevention and Education.** Students and parents are encouraged to inform teachers or administrators orally or in writing about bullying behavior or suspected bullying behavior. School employees are required to inform the administrator of all such reports. The appropriate administrator shall promptly investigate all such reports. Each building shall engage in activities which educate students about bullying, bullying prevention and digital citizenship.

**Policy Review.** The school district shall review this policy annually.

Adopted on: June 11, 2018

Revised on: July 13, 2020

Reviewed on: July 8, 2024

## **5054 Student Bullying**

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**Policy Review.** The school district shall review this policy annually.

Adopted on: June 11, 2018

Revised on: July 13, 2020

Reviewed on: July 8, 2024

## **5057**

### **District Title I Parent and Family Engagement Policy**

The school district will jointly develop with parents a School-Parent-Student Compact that outlines how the parents, school staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents will build and develop a partnership to help children achieve the State's high standards.

The written District Parent and Family Engagement Policy will be jointly developed and distributed to parents and family members of participating children and the local community in an understandable format and to the extent practicable, in a language the parents can understand. An annual evaluation of the content and effectiveness of the Parent and Family Engagement Policy will be used to design evidence-based strategies for more effective parental involvement, to revise the Parent and Family Engagement Policy and to remove barriers to participation.

The school district recognizes the unique needs of students who are being served in its Title I program, and the importance of parent and family engagement in the Title I program. Parent and family engagement in the Title I Program shall include, but is not limited to:

1. An annual meeting to which all parents of participating children will be invited to inform parents of their school's participation under this part, to explain the requirements of this part, and the right of the parents to be involved. Invitations may take the form of notes sent with students or announcements in the school newsletter. Additional meetings may be scheduled, based upon need and interest for such meetings.
2. An explanation of the details for the child's and parents' participation, including but not limited to: curriculum objectives, the forms of academic assessment used to measure student progress and the achievement levels of the challenging State academic standards, type and extent of participation, parental input in educational decisions, coordination and integration with other Federal, State, and district programs, and evaluations of progress.
3. Opportunities for participation in parent involvement activities such as training to help parents work with their children to



improve achievement. A goal of parent activities is to provide parents with opportunities to participate in decisions relating to the education of their students, where appropriate.

4. The district will, to the extent practicable, provide parents of limited English proficiency, parents with disabilities, parents with limited literacy, are economically disadvantaged, are of a racial or minority background or parents of migratory children with opportunities for involvement in the Title I Program. Communication to parents about student progress and the district's other Title I Program communications will be provided in the language used in the home to the extent practicable. Responses to parent concerns will be provided in a timely manner.
5. Opportunities for parent-teacher conferences, in addition to those regularly scheduled by the school district, if requested by the parents or as deemed necessary by school district staff.
6. The district will coordinate and integrate parental involvement programs and activities with other programs in the community. These may include cooperation with other community programs such as Head Start and preschools and other community services such as the public library.
7. Educate teachers, specialized instructional support personnel, principals, and other school leaders, with the assistance of parents in the value and utility of contributions of parents, how to reach out to, communicate with and work with parents as equal partners.

This policy shall be reviewed annually at the annual meeting where concerned parties can have a conversation about possible changes to the Parent and Family Engagement Policy.

Adopted on: June 11, 2018

Revised on: \_\_\_\_\_

Reviewed on: July 8, 2024

## **3004.1**

### **Fiscal Management for Purchasing and Procurement Using Federal Funds**

#### **I. Applicability of Policy**

This policy applies only to non-construction related purchases undertaken with federal funds which are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department and General Administration Regulations (EDGAR) and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy conflicts or is otherwise inconsistent with mandatory provisions of the UGG, EDGAR or other applicable federal law, the mandatory provisions of the laws shall control.

All other non-construction purchases will be governed by the Board's general purchasing policy, which can be found earlier in this subsection. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

This procurement policy shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. The district's goal is to fully implement all required procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the Nebraska Department of Education.

#### **II. Procurement System**

The District maintains the following purchasing procedures.

##### **A. Responsibility for Purchasing**

The authority to make purchases shall be governed by the District's purchasing policy, which can be found elsewhere in this section. Except as otherwise provided in the District's purchasing policy, the acquisition of services, equipment, and supplies shall be centralized in the administration office under the supervision of the superintendent of schools, who shall be responsible for developing and administering the purchasing program of the school district. Purchases or commitments of district funds that are not authorized by this policy will be the responsibility of the person making the commitment.



## **B. Methods of Purchasing**

○

The type of purchase procedures required depends on the cost of the item(s) being purchased.

### **1. Purchases up to \$10,000 (Micro-Purchases)**

□

Micro-purchase means an individual procurement transaction for supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed \$10,000. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy “reasonable” means the purchase is comparable to market prices for the geographic area.

□

To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers. The District will follow its standard policy on purchasing, which can be found earlier in this subsection.

### **2. Purchases between \$10,000 and \$250,000 (Simplified Acquisition Procedures)**

Simplified acquisitions are purchases that, in the aggregate amount, are more than \$10,000 and less than \$250,000 annually. For simplified acquisitions , price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district’s standard policies on purchasing and on bid letting and contracts, which can be found earlier in this subsection.

### **3. Purchases Over \$250,000**

#### **a) Sealed Bids (Formal Advertising)**

□

For purchases over \$250,000, the district will generally follow the bidding process outlined in the board’s policy on Bidding for Construction, Remodeling, Repair or Site Improvement.

#### **b) Contract/Price Analysis**

□

The District performs a cost or price analysis in connection with every procurement action in excess of \$250,000, including contract modifications. The district will make an independent estimate of costs prior to receiving bids or proposals.

**4. Noncompetitive Proposals (Sole Sourcing)**

- a) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
  - 1) The procurement transaction can only be fulfilled by a single source;
  - 2) The public exigency or emergency for the requirement will not permit a delay resulting from providing public notice of a competitive solicitation;
  - 3) The federal awarding agency or pass-through entity expressly authorizes written approval of noncompetitive proposals in response to a written request from the District; or
  - 4) After solicitation of a number of sources, competition is determined inadequate.
- b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.
- c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$250,000.

□

**5. Competitive Proposals.**

- a) The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:



- 1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered;
  - 2) Proposals must be solicited from an adequate number of qualified sources; and
  - 3) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.
- b) The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used to procure A/E professional services. The method may not be used to purchase other services provided by A/E firms are a potential source to perform the proposed effort.
- c) The District may select a proposal that offers the best value and that is based upon the proposer's responsiveness to the proposal, experience, reputation, staff qualifications, ability and capacity to carry on the work, price, honesty, integrity, skills, business judgment, financial stability, past performance, and other relevant factors. The evaluation may be conducted by the school board, a designated committee, or another designee of the school board.

### **C. Use of Purchase (Debit & Credit) Cards**

○

District use of purchase cards is subject to the policy on purchase cards which can be found elsewhere in this subsection.

### **D. Federal Procurement System Standards**

- The district's procurement transactions will be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319.

- The District will maintain and follow general procurement standards consistent with 2 C.F.R. §200.318.

## **E. Debarment and Suspension**

- The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, public policy compliance, proper classification of employees (see the Fair Labor Standards Act, 29 U.S.C. 201, chapter 8), record of past performance, and financial and technical resources when conducting a procurement transaction.

- The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

The District will verify debarment or suspension by revising the excluded parties list on SAM.gov, collecting a certification through the bidding process, and/or by including a debarment and suspension provision in the bid and contract documents. The Superintendent or his/her designee shall be responsible for such verification.

## **F. Settlements of Issues Arising Out of Procurements**

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

## **III. Conflict of Interest and Code of Conduct**

### **A. Board and staff member conflicts of interest are governed by the district's conflict of interest policies.**



**B. Purchases covered by this policy are subject to the following additional provisions.**

1. Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.
2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

**C. Favors and Gifts**

An employee, officer, agent, and board member of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, except that this provision does not prohibit the receipt of unsolicited items of nominal value. For purposes of this policy, "nominal value" means a fair market value of \$25 or less.

**D. Enforcement**

Disciplinary Actions including, but not limited to, counseling, oral reprimand, written reprimand, suspensions without pay, or termination of employment, will be applied for violations of such standards by officers, employees, board members, or agents of the District.

**IV. Property Management Systems**

**A. Property Classifications**

1. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$10,000.

2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 C.F.R. §200.94.
3. Computing Devices means machines that acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.
4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
  - a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
  - b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

## **B. Inventory Procedure**

○  
Newly purchased property shall be received and inspected by the staff member who ordered it to ensure that that it matches the purchase order, invoice, or contract and that it is in acceptable condition.

○  
Equipment, Computing Devices, and Capital Assets must be tagged with an identification number, manufacturer, model, name of individual who tagged the item, and date tagged).

## **C. Inventory Records**

○  
For equipment, computing devices, and capital assets purchased with federal funds, the following information is maintained in the property management system:



1. Serial number;
2. District identification number;
3. Manufacturer;
4. Model;
5. Date tagged and individual who tagged it;
6. Source of funding for the property;
7. Who holds title;
8. Acquisition date and cost of the property;
9. Percentage of federal participation in the project costs for the federal award under which the property was acquired;
10. Location, use and condition of the property; and
11. Any ultimate disposition data including the date of disposal and sale price of the property.

The inventory list shall be adjusted by the superintendent of schools or his/her designee for property that is sold, lost, stolen, cannot be repaired, or that cannot be located.

#### **D. Physical Inventory**

1. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
2. The Superintendent or his/her designee will ensure that the physical inventory is performed. The physical inventory will generally occur during the months of June or July, but may be conducted during other time periods with the approval of the superintendent.

#### **E. Maintenance**

In accordance with 2 C.F.R. 313(d)(4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition.

#### **F. Lost or Stolen Items**

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property. The District will notify the Federal agency or pass-through entity of any loss, damage, or theft of equipment that will have an impact on the program.

#### **G. Use of Equipment**

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the property for any non-federal program use without prior approval of the federal awarding agency and the pass-through entity.

## **H. Disposal of Equipment**

When it is determined that equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Superintendent or his/her designee will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

○

If the item has a current fair market value of \$10,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency or pass-through entity.

## **I. Equipment Retention**

When included in the terms and conditions of the Federal award, the Federal agency may permit the recipient to retain equipment, or authorize a pass-through entity to permit the recipient to retain equipment, with no further obligation to the Federal Government unless prohibited by Federal statute or regulation.

## **J. Equipment and Capital Expenditures**

All equipment and capital expenditures shall comply with the rules and requirements of 2 CFR 200.439.

## **K. Depreciation**

All depreciation shall comply with the rules and requirements of 2 CFR 200.436.

## **V. Financial Management**

○

### **A. Identification**

○

The District will identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification include, as applicable, the CFDA title and



number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

## **B. Financial Reporting**

○  
The District will make an accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

## **C. Accounting Records**

○  
The District maintains records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

## **D. Internal Controls**

○  
The Superintendent or his/her designee must maintain effective control and accountability for all funds, real and personal property, and other assets through board review and approval of claims, an annual audit of the district's finances pursuant to the applicable Nebraska Department of Education and federal rules and regulations, and comparison of expenditures and outlays to budgeted amounts. The District adequately safeguards all such property and assures that it is used solely for authorized purposes.

## **E. Budget Control**

○  
Actual expenditures or outlays will be compared with budgeted amounts for each federal award at least annually and more often as required by law or deemed prudent by the board or administrative staff.

## **F. Payment Methods**

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Nebraska Department of Education on a reimbursement basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment

quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the Nebraska Department of Education to review upon request.

### **G. Allowability of Costs**

○

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval.

When determining how the District will spend its grant funds, the Superintendent or his/her designee will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part. The Superintendent or his/her designee must consider these factors when making an allowability determination.

The Superintendent or his/her designee will consider Part 200's cost guidelines when federal grant funds are expended. The Superintendent or his/her designee will also consider whether all state - and District-level requirements and policies regarding expenditures have been followed.

### **H. Use of Program Income – Deduction, Addition, or Cost Sharing or Matching**

#### **(2)**

The default method for the use of program income for the District is the deduction method. 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass-through entity. 2 C.F.R. § 200.307(e)(1). The District may also request prior approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e)(2). The District may also request prior approval from the federal awarding agency to use the cost sharing or matching method.

#### **(3)**



While the deduction method is the default method, the District always refers to the grant award notice prior to determining the appropriate use of program income.

**(4)**

**I. Cost Sharing or Matching**

For all Federal awards, any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

- (1) Are verifiable from the non-Federal entity's records;
- (2) Are not included as contributions for any other Federal award;
- (3) Are necessary and reasonable for accomplishment of project or program objectives;
- (4) Are allowable under [subpart E \(Cost Principles\) of this part](#);
- (5) Are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
- (6) Are provided for in the approved budget when required by the Federal awarding agency; and
- (7) Conform to other provisions of this part, as applicable.

**J. Documentation of Personnel Expenses**

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

**VI. Written Compensation Policies**

**A. Time and Effort Standards**

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required "match" in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (5) Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (6) Be incorporated into official records;
- (7) Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- (8) Encompass both federally assisted and all other activities compensated by the District on an integrated basis;
- (9) Comply with the established accounting policies and practices of the District and
- (10) Support the distribution of the employee's salary or wages among specific activities or costs objectives.

### **B. Time and Effort Procedures**

Time and effort procedures will follow and comply with 2 CFR 200.430(i).

### **C. Fringe Benefits**

Except as provided otherwise by federal law, the costs of fringe benefits will be allowable provided that the benefits are reasonable and required by law, a district-employee agreement, or another policy of the District.

### **D. Leave**

The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if they are provided under established written District leave policies.

### **E. Unexpected or Extraordinary Circumstances**

In the event of a pandemic or other unexpected or extraordinary circumstance, the District may close school or individual buildings. In such case, the District may compensate federally funded or other employees during such closure to ensure the return of staff to employment after the closure as allowed by state or federal law.

### **F. Documentation for Personnel Expenses**

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

○



## **VII. Other Contract Matters.**

### **A. Required Terms**

The non-Federal entity's contracts must contain the applicable provisions required by section 200.326 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

### **B. Contracting with Certain Vendors**

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are used when possible consistent with state law.

**Buy American.** The District participates in the National School Lunch Program and School Breakfast Program and is required to use the nonprofit food service funds, to the maximum extent practicable, to buy domestic commodities or products for Program meals. A “domestic commodity or product” is defined as one that is either produced in the U.S. or is processed in the U.S. substantially using agricultural commodities that are produced in the U.S. as provided in 7 CFR 210.21(d). The District may deviate from this general requirement only if:

- The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality; or
- Competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product.

### **C. Record Keeping**

#### **1. Record Retention**

- a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts

must be retained and made available for programmatic or financial audit.

- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.
- c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

## 2. Maintenance of Procurement Records

- a) The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.
- b) Retention of procurement records shall be in accordance with applicable law and Board policy.

## **D. Privacy**



The District has protections in place to ensure that the personal information of both students and employees is protected. These include the use of passwords that are changed on a regular basis; staff training on the requirements of the Family Educational Rights and Privacy Act (FERPA) and State confidentiality requirements; and training on identifying whether an individual requesting access to records has the right to the documentation.

Adopted on: September 11, 2023

Revised on: July 8, 2024

Reviewed on: July 8, 2024

## **5052 School Wellness Policy**

The school district is committed to providing a school environment that enhances learning and the development of lifelong wellness. The goals outlined in this policy were determined and selected after reviewing and considering evidence-based strategies.\*

### **1. Goals for Nutrition Promotion and Education**

- a. The district will promote healthy food and beverage choices for all students, as well as encourage participation in school meal programs by such methods as implementing evidence-based healthy food promotion techniques through the school meal programs and promoting foods and beverages that meet or exceed the USDA Smart Snacks in School nutrition standards.
- b. The health curriculum will include information on good nutrition and healthy living habits.
- c. Teachers will incorporate information on nutrition and wellness into the classroom curriculum as appropriate.
- d. The district will collaborate with public and private entities to promote student wellness.
- e. Water will be made available to students throughout the school day.

### **2. Goals for Physical Activity**

- a. The school district's curriculums shall include instruction on physical activity and habits for healthy living.
- b. Students will be encouraged to engage in physical activities throughout the school day and will be provided with opportunities to do so.
- c. The district encourages parents and guardians to support their children's participation in physical activity, to be physically active role models, and to include physical activity in family events.



### **3. Goals for Other School-Based Activities Designed to Promote Student Wellness**

- a. The district will participate in state and federal child nutrition programs as appropriate.
- b. The district will provide professional development, support, and resources for staff about student wellness.
- c. Students will be provided sufficient time in which to eat school-provided meals.
- d. The district's lunchrooms will be attractive and well-lighted.
- e. The district will allow other health-related entities to use school facilities for activities such as health clinics and screenings so long as the activities meet the district's requirements and criteria for the use of facilities.
- f. The district may partner with other individuals or entities in the community to support the implementation of this policy.
- g. The district will strive to provide physical activity breaks for all students, recess for elementary students, and before and after school activities, as well as encourage students to use active transport (walking, biking, etc.)
- h. The district will use evidence-based strategies to develop, structure, and support student wellness.

### **4. Standards and Nutrition Guidelines for All Foods and Beverages Sold to Students on the School Campus and During the School Day**

- a. The district will ensure that student access to foods and beverages meet federal, state and local laws and guidelines including, but not limited to:
  - i. USDA National School Lunch and School Breakfast nutrition standards
  - ii. USDA Smart Snacks in School nutrition standards.

- b. The district will offer students a variety of age-appropriate, healthy food and beverage selections with plenty of fruits, vegetables, and whole grains aimed at meeting the nutrition needs of students within their calorie requirements in order to promote student health and reduce childhood obesity.

## **5. Standards for All Foods and Beverages Provided, But Not Sold to Students During the School Day**

The district may provide a list of healthy party ideas or food and beverage alternatives to parents, teachers, and students for classroom parties, rewards and incentives, or classroom snacks. The district discourages the use of food and beverages as a reward or incentive for performance or behavior.

## **6. Food and Beverage Marketing**

Marketing and advertising is only allowed on school grounds or at school activities for foods and beverages that meet or exceed the USDA Smart Snacks in School nutrition standards, except as follows:

- a. This requirement does not apply to marketing that occurs at events outside of school hours such as after school sporting or any other events, including school fundraising events.
- b. The district will not immediately replace menu boards, coolers, tray liners, beverage cups, and other food service equipment with depictions of noncompliant products or logos to comply with the new USDA Smart Snacks in Schools nutrition requirements. All previously purchased products will be used, and all existing contracts honored.
- c. All equipment that currently displays noncompliant marketing materials will not be removed or replaced (e.g., a score board with a Coca-Cola logo). However, as the district reviews and considers new contracts, and as scoreboards or other such durable equipment are replaced or updated over time, any products that are marketed and advertised will meet or exceed the USDA Smart Snacks in School nutrition standards

## **7. Public Participation**



Parents, students, representatives of the school food authority, teachers, school health professionals, board members, school administrators, and members of the general public shall be allowed to provide their input to the school district during the wellness policy adoption and review process.

**8. Competitive Foods (Includes Food and Beverages Sold in Vending Machines, School Stores, Fundraisers or in Competition with the National School Lunch and Breakfast Programs)**

- a. Except as otherwise allowed by the Nebraska Department of Education (NDE), all foods and beverages sold during the school day as part of a fundraiser or for any other purpose in competition with the National School Lunch and Breakfast Programs must meet the nutrition standards of those programs.
- b. Fundraiser food or beverages are NOT exempt from the USDA Smart Snacks in School nutrition standards. Therefore, if food is sold as a fundraiser:
  - (1) It shall not be sold in competition with school meals in the food service area during the meal service.
  - (2) It shall not be sold or otherwise made available to students anywhere on school premises during the period beginning one half hour prior to the serving period for breakfast and/or lunch and lasting until one half hour after the serving of breakfast and/or lunch.
  - (3) The sale of food items during the school day shall meet the USDA Smart Snacks in School nutrition requirements
  - (4) This restriction does not apply to food sold during non-school hours, weekends, and off-campus fundraising events such as concessions during after-school sporting events, school plays or concerts; or to bulk food items that are sold for consumption at home. (Ex: frozen pizzas, cookie dough tubs, etc.)

**9. Triennial Assessment**

The school board shall assess and review this policy at least every three years to determine:

- a. Compliance with this policy;
- b. How this policy compares to NDE model wellness policies;
- c. Progress made in attaining the goals of this policy.

The school board will update or modify this policy as appropriate.

## **10. Public Notice**

In addition to identifying the topic on its meeting agenda as required by the Open Meetings Act, the school district will provide notice of this policy at least annually to the public and other stakeholders identified in this policy by one or more of the following methods: on its webpage, in its newsletter, in the student and employee handbooks, newspaper advertisements, direct mailings, electronic mail, and public postings.

In addition to identifying the topic on its meeting agenda as required by the Open Meetings Act, the school district will provide notice of the Triennial Assessment and progress reports towards meeting the goals in this policy using one or more of those same methods.

## **11. Recordkeeping**

The District will retain records to document compliance with the requirements of the wellness policy at its central office.

## **12. Operational Responsibility**

The superintendent is responsible for coordinating the implementation of this policy and for monitoring the district's progress in meeting the goals established by this policy. The superintendent will periodically report to the board on the district's progress in implementing this policy.

\* These strategies include, but are not necessarily limited to, those cited in the Alliance for a Healthier Generation's Model Wellness Policy (Updated June 2020 to Reflect the USDA Final Rule) [found at https://api.healthiergeneration.org/resource/2](https://api.healthiergeneration.org/resource/2).

Adopted on: September 11, 2023



Revised on: \_\_\_\_\_  
Reviewed on: July 8, 2024

# Ravenna Historical, 2024-25 Statewide

|           | Breakfast K-6 | Breakfast 7-12 | Lunch K-6 | Lunch 7-12 |
|-----------|---------------|----------------|-----------|------------|
| 2024-2025 | \$2.15        | \$2.30         | \$3.25    | \$3.45     |
| 2023-2024 | \$2.10        | \$2.25         | \$3.15    | \$3.35     |
| 2022-2023 | \$2.05        | \$2.20         | \$3.05    | \$3.25     |
| 2021-2022 | \$2.00        | \$2.15         | \$2.95    | \$3.15     |
| 2020-2021 | \$2.00        | \$2.15         | \$2.95    | \$3.15     |
| 2019-2020 | \$2.00        | \$2.15         | \$2.85    | \$3.15     |

## 2024-25 Average State Paid Meal Price per NDE School Nutrition Programs

|                 |        |
|-----------------|--------|
| Elementary      | \$3.19 |
| Middle/Jr. High | \$3.32 |
| High School     | \$3.37 |

| 2024-25 Lunch     |                                                         |
|-------------------|---------------------------------------------------------|
| School Name       | Price                                                   |
| Arcadia           | PK-6 \$2.70<br>7-12 \$2.90<br>Adult \$5.00              |
| Central City      | K-4 \$3.45<br>5-8 \$3.55<br>9-12 \$3.65<br>Adult \$4.40 |
| Centura           | K-5 \$3.16<br>6-12 \$3.32<br>Adult \$4.78               |
| Doniphan Trumball | K-6 \$2.80<br>7-12 \$3.20<br>Adult \$4.55               |
| Doniphan Trumball | K-6 - \$2.70<br>7-12 - \$3.05<br>Adult \$4.30           |
| Loup City         | K-3 \$2.85<br>4-12 \$3.00<br>Adult \$4.00               |



|            |                |
|------------|----------------|
| Ord        | K-6 \$2.80     |
|            | 7-12 \$3.00    |
|            | Adult \$4.50   |
|            |                |
| Ravenna    | K-6 \$3.25     |
|            | 7-12 \$3.45    |
|            | Adult \$4.55   |
|            |                |
| St. Paul   | K-6 \$3.00     |
|            | 7-12 \$3.30    |
|            | Adult \$3.65   |
|            |                |
| Wood River | K-5 \$3.00     |
|            | 6-12 \$3.50    |
|            | Adult - \$4.25 |

# Average, & 2024-25 LPC Meal Prices

| Adult Breakfast | Adult Lunch |                                       |
|-----------------|-------------|---------------------------------------|
| \$2.90          | \$4.55      |                                       |
| \$2.85          | \$4.45      |                                       |
| \$2.80          | \$4.35      |                                       |
| \$2.75          | \$4.25      | Meals served at no charge -USDA Covid |
| \$2.75          | \$4.25      | Meals served at no charge -USDA Covid |
| \$2.70          | \$4.10      |                                       |





# Food and Nutrition Service

U.S. DEPARTMENT OF AGRICULTURE

**Date:** May 14, 2025

**Memo code:** SP 12-2025

**Subject:** Paid Lunch Equity: Guidance for School Year 2025-2026

**To:** Regional Directors, Child Nutrition Programs, All Regions

State Directors, Child Nutrition Programs, All States

## Purpose

The purpose of this memorandum is to provide guidance to State agencies and school food authorities (SFAs) on the paid lunch equity (PLE) requirements for school year (SY) 2025-2026. This memorandum explains the PLE exemption provided in Full-Year Continuing Appropriations and Extensions Act, 2025 ([Public Law 119-4](#)) (the 2025 Appropriations Act), March 15, 2025. This memorandum also provides guidance for SFAs that do not qualify for the exemption.

## Guidance for Paid Lunch Pricing for SY 2025-2026

Under the 2025 Appropriations Act, for SY 2025-2026, only SFAs that had a negative balance in the nonprofit school food service account as of June 30, 2024, shall be required to establish a price for paid lunches according to the PLE provisions in Section 12(p) of the Richard B. Russell National School Lunch Act (NSLA) ([42 U.S.C. 1760\(p\)](#)) and implemented in the National School Lunch Program (NSLP) regulations at [7 CFR 210.14\(e\)](#). This memorandum provides notice that any SFA with a positive or zero balance in its nonprofit school food service account as of June 30, 2024, is exempt from PLE pricing requirements found at [7 CFR 210.14\(e\)](#) for SY 2025-2026. Therefore, the guidance that follows is separated into two categories: SFAs that qualify for the exemption and SFAs that do not qualify for the exemption.

**SFAs Qualifying for the SY 2025-2026 PLE Exemption**

For SY 2025-2026, SFAs with a positive or zero balance in the nonprofit school food service account as of June 30, 2024, are exempt from PLE pricing requirements found at [7 CFR 210.14\(e\)](#).

Because the 2025 Appropriations Act affects one school year only, FNS recommends that State agencies maintain documentation that includes which SFAs are using the PLE exemption for SY 2025-2026 in order to demonstrate State agency oversight of this provision. This documentation should include a record that each SFA implementing the exemption had a positive or zero balance in the nonprofit school food service account as of June 30, 2024. This record could include documents such as a financial ledger or an attestation provided by the SFA. This documentation may be reviewed by FNS upon request.

While not required, exempt SFAs may still use the PLE tool to complete the steps necessary to determine their target SY 2025-2026 paid lunch price, consistent with Program regulations at [7 CFR 210.14\(e\)](#), and adjust their paid lunch prices accordingly. Please note, the SY 2025-2026 PLE tool and instructions will be provided in a separate communication.

**SFAs Not Qualifying for the SY 2025-2026 Exemption**

SFAs that had a negative balance in the nonprofit school food service account as of June 30, 2024, must follow PLE requirements according to [7 CFR 210.14\(e\)](#) when establishing their paid lunch prices for SY 2025-2026. SFAs may use the forthcoming SY 2025-2026 PLE tool, or an equivalent procedure, to determine their required paid lunch prices.

In the PLE tool, or via the equivalent procedure, SFAs may use the prices they last charged students as the basis for their SY 2025-2026 paid lunch price calculation, even if those prices were charged during a year the SFA was not required to comply with PLE requirements. For



example, SFAs that were exempt based on the FY 2024 Appropriations Act<sup>1</sup> may use prices charged during SY 2024-2025 to determine their PLE requirement for SY 2025-2026.

If an SFA did not charge for meals during SY 2024-2025, such as an SFA that operated the Community Eligibility Provision, Provisions 2 or 3, or a State funded non-pricing option and is returning to standard counting and claiming in SY 2025-2026, it may use the most recent paid lunch price data as the basis for its SY 2025-2026 paid lunch calculation. If an SFA is unable to find documentation of the last paid meal price charged to students, then it must follow FNS guidance for new schools found in [\*SP 39-2011: Guidance on Paid Lunch Equity and Revenue from Nonprogram Foods | Food and Nutrition Service \(usda.gov\)\*](#).

Consistent with [7 CFR 210.14\(e\)\(4\)\(i\)](#), SFAs are not required to raise their paid lunch price by more than 10 cents for SY 2025-2026 from the last year they charged for paid lunches. SFAs may still choose to raise the price by more than 10 cents.

### **Reporting**

As a reminder, while SFAs that meet the 2025 Appropriations Act's criteria are exempt from the PLE pricing requirements, all State agencies and SFAs must continue to report paid lunch prices for SY 2025-2026, as required by [7 CFR 210.14\(e\)\(7\)](#).

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<sup>1</sup> On May 14, 2024, FNS issued SP 18-2024, CACFP 06-2024, SFSP 11-2024 - Consolidated Appropriations Act, 2024: Effect on Child Nutrition Programs, notifying States that any SFA with a positive or zero balance in its nonprofit school food service account as of June 30, 2023, was exempt from PLE pricing requirements found at 7 CFR 210.14(e) for SY 2024-2025. <https://www.fns.usda.gov/cn/appropriations-act-2024-effect>

State agencies are reminded to distribute this information to Program operators immediately. Program operators should direct any questions regarding this memorandum to the appropriate State agency. State agencies should direct questions to the appropriate FNS Regional Office.

TINA  
NAMIAN

Digitally signed by TINA  
NAMIAN  
Date: 2025.05.14  
09:09:08 -04'00'

Tina Namian  
Deputy Associate Administrator  
Child Nutrition Programs



Adams Handyman  
Services, LLC  
402 Buell Ave  
Ravenna, NE 68869  
3082332174

Estimate 1027

|                    |                     |  |
|--------------------|---------------------|--|
| DATE<br>05/21/2025 | TOTAL<br>\$2,815.58 |  |
|--------------------|---------------------|--|

ADDRESS  
RPS  
41750 Carthage Rd Ravenna NE 69969

.....

| DATE | ACTIVITY              | DESCRIPTION            | QTY | RATE  | AMOUNT   |
|------|-----------------------|------------------------|-----|-------|----------|
|      | Non Taxable Materials | 2x6x10 Lumber          | 6   | 9.01  | 54.06    |
|      | Non Taxable Materials | 2x6x8 Lumber           | 1   | 7.02  | 7.02     |
|      | Non Taxable Materials | Insulation             | 1   | 24.48 | 24.48    |
|      | Non Taxable Materials | Drywall 4x10           | 4   | 17.72 | 70.88    |
|      | Non Taxable Materials | Drywall tape           | 1   | 9.01  | 9.01     |
|      | Non Taxable Materials | Drywall joint compound | 1   | 25.13 | 25.13    |
|      | Hourly Labor Rate     |                        | 35  | 75.00 | 2,625.00 |

|                                                                                                                                                               |          |            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------|
| This is an estimate only. Actual final price will reflect hours spent and material prices at the time of purchase. Quoted materials accurate as of 5/27/2025. | SUBTOTAL | 2,815.58   |
|                                                                                                                                                               | TAX      | 0.00       |
|                                                                                                                                                               | TOTAL    | \$2,815.58 |

THANK YOU.

Accepted By Accepted Date

| LEVY    |           |                 |            |            |            |          |          |           |  |
|---------|-----------|-----------------|------------|------------|------------|----------|----------|-----------|--|
| % Incr. | YEAR      | VALUATIONS      | GENERAL    | BOND       | BUILDING   | QCPUF    | TOTAL    | Gen & Bld |  |
|         | 2015-2016 | \$621,362,235   | \$0.8419   | \$0.0038   | \$0.0069   | \$0.0185 | \$0.9000 | \$0.8778  |  |
| 8.23%   | 2016-2017 | \$672,634,115   | \$0.8265   | \$0.0030   | \$0.0225   | \$0.0186 | \$0.8656 | \$0.8490  |  |
| 11.56%  | 2017-2018 | \$750,400,440   | \$0.7409   | \$0.0000   | \$0.0202   | \$0.0135 | \$0.7745 | \$0.7611  |  |
| 1.26%   | 2018-2019 | \$759,850,666   | \$0.6647   | \$0.0000   | \$0.0065   | \$0.0153 | \$0.7465 | \$0.7311  |  |
| -3.30%  | 2019-2020 | \$734,766,670   | \$0.6873   | \$0.0000   | \$0.0067   | \$0.0158 | \$0.7718 | \$0.7560  |  |
| -5.62%  | 2020-2021 | \$693,479,459   | \$0.6957   | \$0.0000   | \$0.0252   | \$0.0000 | \$0.7209 | \$0.7209  |  |
| -9.47%  | 2021-2022 | \$627,811,680   | \$0.741000 | \$0.000000 | \$0.0556   | \$0.0000 | \$0.7966 | \$0.7966  |  |
| 18.01%  | 2022-2023 | \$740,888,644   | \$0.7000   | \$0.0000   | \$0.0899   | \$0.0000 | \$0.7899 | \$0.7899  |  |
| 6.18%   | 2023-2024 | \$786,660,820   | \$0.640300 | \$0.0000   | \$0.0845   | \$0.0000 | \$0.7248 | \$0.7248  |  |
| 4.93%   | 2024-2025 | \$825,454,373   | \$0.5439   | \$0.000000 | \$0.137700 | \$0.0295 | \$0.7111 | \$0.6816  |  |
| 6.00%   | 2025-2026 | \$874,981,635   | \$0.6300   | \$0.0000   | \$0.0580   | \$0.0000 | \$0.6880 | \$0.6300  |  |
| 5.00%   | 2026-2027 | \$918,730,716   | \$0.7150   | \$0.0580   | \$0.0250   | \$0.0000 | \$0.7980 | \$0.7400  |  |
| 5.00%   | 2027-2028 | \$964,667,252   | \$0.7050   | \$0.0580   | \$0.0250   | \$0.0000 | \$0.7880 | \$0.7300  |  |
| 5.00%   | 2028-2029 | \$1,012,900,615 | \$0.6900   | \$0.0580   | \$0.0250   | \$0.0000 | \$0.7730 | \$0.7150  |  |
| 5.00%   | 2029-2030 | \$1,063,545,645 | \$0.6700   | \$0.0580   | \$0.0250   | \$0.0000 | \$0.7530 | \$0.6950  |  |

| TOTAL TAX REQUEST |              |           |             |           |             |                             |                             |                              |  |
|-------------------|--------------|-----------|-------------|-----------|-------------|-----------------------------|-----------------------------|------------------------------|--|
| YEAR              | General Fund | Bond Fund | Bldg Fund   | QCPUF     | Total       | General & Building Fund Tax | LB 243 Limit with 3% growth | Additional with 70% approval |  |
| 2015-2016         | \$5,231,087  | \$20,805  | \$222,976   | \$114,703 | \$5,589,571 | \$5,589,571                 | \$5,589,571                 |                              |  |
| 2016-2017         | \$5,559,409  | \$0       | \$151,513   | \$101,011 | \$5,811,934 | \$5,811,934                 | \$5,811,934                 |                              |  |
| 2017-2018         | \$5,559,409  | \$0       | \$151,513   | \$101,011 | \$5,811,934 | \$5,811,934                 | \$5,811,934                 |                              |  |
| 2018-2019         | \$5,050,057  | \$0       | \$505,050   | \$116,538 | \$5,672,095 | \$5,672,095                 | \$5,672,095                 |                              |  |
| 2019-2020         | \$5,050,051  | \$0       | \$504,785   | \$116,093 | \$5,670,929 | \$5,670,929                 | \$5,670,929                 |                              |  |
| 2020-2021         | \$4,824,537  | \$0       | \$174,757   | \$0       | \$4,999,293 | \$4,999,293                 | \$4,999,293                 |                              |  |
| 2021-2022         | \$4,652,085  | \$0       | \$349,001   | \$0       | \$5,001,085 | \$5,001,085                 | \$5,001,085                 |                              |  |
| 2022-2023         | \$5,186,221  | \$0       | \$666,059   | \$0       | \$5,852,279 | \$5,852,279                 | \$5,852,279                 |                              |  |
| 2023-2024         | \$5,036,989  | \$0       | \$664,728   | \$0       | \$5,701,718 | \$5,701,718                 | \$5,701,718                 |                              |  |
| 2024-2025         | \$4,489,646  | \$0       | \$1,136,651 | \$243,509 | \$5,869,806 | \$5,869,806                 | \$5,869,806                 |                              |  |
| 2025-2026         | \$5,512,384  | \$400,676 | \$0         | \$0       | \$5,913,060 | \$5,913,060                 | \$5,913,060                 |                              |  |
| 2026-2027         | \$6,568,925  | \$400,676 | \$229,683   | \$0       | \$7,199,283 | \$6,796,607                 | \$6,839,902                 | \$7,402,711                  |  |
| 2027-2028         | \$6,800,904  | \$400,676 | \$241,167   | \$0       | \$7,442,747 | \$7,042,071                 | \$7,045,100                 | \$7,624,792                  |  |
| 2028-2029         | \$6,989,014  | \$400,676 | \$253,225   | \$0       | \$7,642,915 | \$7,256,453                 | \$7,256,453                 | \$7,853,536                  |  |
| 2029-2030         | \$7,125,756  | \$400,676 | \$295,886   | \$0       | \$7,792,318 | \$7,391,642                 | \$7,474,146                 | \$8,089,142                  |  |

| TOTAL RECEIPTS BY PROGRAM |             |             |           |            |             |             |           |           |             |
|---------------------------|-------------|-------------|-----------|------------|-------------|-------------|-----------|-----------|-------------|
| YEAR                      | Taxes       | Local       | State Aid | SPED       | Other State | Total State | Federal   | Other     | Total Rec   |
| 2015                      | \$4,726,598 | \$5,122,960 | \$80,128  | \$404,396  | \$42,880    | \$981,127   | \$317,411 | \$27,374  | \$6,492,352 |
| 2016                      | \$4,989,681 | \$5,389,250 | \$0       | \$518,185  | \$35,623    | \$1,052,105 | \$201,884 | \$49,833  | \$6,728,695 |
| 2017                      | \$5,222,795 | \$5,675,552 | \$36,341  | \$555,413  | \$38,112    | \$1,156,195 | \$337,688 | \$11,303  | \$7,218,850 |
| 2018                      | \$4,610,010 | \$5,049,058 | \$32,358  | \$561,841  | \$40,001    | \$1,180,275 | \$185,185 | \$13,699  | \$6,468,218 |
| 2019                      | \$4,492,310 | \$4,922,650 | \$112,231 | \$568,458  | \$449,852   | \$1,130,541 | \$173,001 | \$252,851 | \$6,479,043 |
| 2020                      | \$4,733,793 | \$5,163,672 | \$37,130  | \$564,937  | \$582,093   | \$1,184,160 | \$256,030 | \$43,208  | \$6,647,070 |
| 2021                      | \$4,343,986 | \$4,781,564 | \$37,854  | \$502,461  | \$564,111   | \$1,104,426 | \$332,506 | \$77,356  | \$6,295,852 |
| 2022                      | \$4,913,053 | \$5,383,476 | \$38,332  | \$497,539  | \$572,573   | \$1,108,44  | \$363,695 | \$113,245 | \$6,968,860 |
| 2023                      | \$4,467,969 | \$4,945,053 | \$608,162 | \$959,609  | \$662,739   | 0           | \$558,939 | \$71,937  | \$7,806,439 |
| 2024                      | \$4,040,682 | \$4,440,682 | \$591,978 | 4          | \$566,274   | 6           | \$317,410 | \$95,383  | \$7,078,860 |
| 2025                      | \$4,961,146 | \$5,361,146 | \$610,226 | \$1,000,00 | \$589,558   | \$2,199,78  | \$325,000 | \$80,226  | \$7,966,156 |
| 2026                      | \$5,912,032 | \$6,312,032 | \$600,000 | \$1,000,00 | \$591,051   | \$2,191,05  | \$325,000 | \$87,629  | \$8,915,712 |
| 2027                      | \$6,120,814 | \$6,520,814 | \$600,000 | \$1,000,00 | \$596,439   | \$2,196,43  | \$325,000 | \$89,884  | \$9,131,937 |
| 2028                      | \$6,290,113 | \$6,690,113 | \$600,000 | \$1,000,00 | \$601,212   | \$2,201,21  | \$325,000 | \$84,972  | \$9,301,297 |
| 2029                      | \$6,413,180 | \$6,813,180 | \$600,000 | 0          | \$598,907   | 7           | \$325,000 | \$87,579  | \$9,414,666 |

| Receipts/Expenses and Difference |             |             |            |            |
|----------------------------------|-------------|-------------|------------|------------|
| YEAR                             | Total Exp   | Difference  | Exp Inc    | Rec Inc    |
| 2015-2016                        | \$5,762,025 | \$729,727   | -\$108,053 | \$107,956  |
| 2016-2017                        | \$5,675,531 | \$853,164   | \$112,906  | \$236,343  |
| 2017-2018                        | \$6,082,808 | \$1,136,042 | \$207,277  | \$490,155  |
| 2018-2019                        | \$6,391,389 | \$76,829    | \$308,581  | \$750,632  |
| 2019-2020                        | \$6,738,992 | -\$259,949  | \$347,603  | \$10,825   |
| 2020-2021                        | \$6,648,676 | -\$1,606    | -\$90,316  | \$168,027  |
| 2021-2022                        | \$7,162,746 | -\$866,894  | \$514,070  | -\$351,218 |
| 2022-2023                        | \$7,393,636 | -\$424,776  | \$230,890  | \$673,008  |
| 2023-2024                        | \$7,821,486 | -\$15,047   | \$427,850  | \$837,579  |
| 2024-2025                        | \$8,047,736 | -\$968,876  | \$226,250  | -\$727,579 |
| 2025-2026                        | \$8,431,884 | -\$465,729  | \$384,148  | \$887,295  |
| 2026-2027                        | \$8,684,841 | \$230,671   | \$252,957  | \$949,557  |
| 2027-2028                        | \$8,945,386 | \$186,550   | \$260,945  | \$216,224  |
| 2028-2029                        | \$9,213,746 | \$87,549    | \$268,962  | \$169,360  |
| 2029-2030                        | \$9,490,160 | -\$75,495   | \$276,412  | \$113,369  |

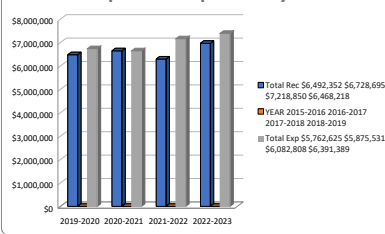
| Cash Balance in GF, Depreciation, Special Building, & |             |             |                   |                       |                  |           |                                       |             |  |
|-------------------------------------------------------|-------------|-------------|-------------------|-----------------------|------------------|-----------|---------------------------------------|-------------|--|
| YEAR                                                  | Gen Fund    | Goal        | Depreciation Fund | Special Building Fund | Employee Benefit | QCPUF     | *Total Accessible Reserve - Interfund | Goal        |  |
| 2015-2016                                             | \$2,847,508 | \$1,440,656 | \$81,374          | \$358,442             | \$14,772         | \$0       | \$3,302,096                           | \$1,440,656 |  |
| 2016-2017                                             | \$3,700,672 | \$1,468,883 | \$6,733           | \$314,893             | \$14,794         | \$0       | \$4,037,092                           | \$1,468,883 |  |
| 2017-2018                                             | \$4,836,714 | \$1,520,702 | \$16,439          | \$179,580             | \$17,622         | \$0       | \$5,050,565                           | \$1,520,702 |  |
| 2018-2019                                             | \$4,913,543 | \$1,597,847 | \$154,111         | \$490,458             | \$14,732         | \$0       | \$5,572,844                           | \$1,597,847 |  |
| 2019-2020                                             | \$3,638,706 | \$1,684,748 | \$190,678         | \$682,059             | \$114,763        | \$0       | \$4,626,206                           | \$1,684,748 |  |
| 2020-2021                                             | \$3,412,619 | \$1,662,169 | \$208,132         | \$700,589             | \$115,325        | \$0       | \$4,436,665                           | \$1,662,169 |  |
| 2021-2022                                             | \$3,562,304 | \$1,790,687 | \$223,535         | \$1,040,951           | \$115,709        | \$0       | \$4,942,499                           | \$1,790,687 |  |
| 2022-2023                                             | \$2,964,738 | \$1,848,409 | \$469,112         | \$1,435,628           | \$116,868        | \$0       | \$4,986,346                           | \$1,848,409 |  |
| 2023-2024                                             | \$2,165,860 | \$1,955,372 | \$457,576         | \$1,760,261           | \$219,709        | \$0       | \$4,603,406                           | \$1,955,372 |  |
| 2024-2025                                             | \$2,267,896 | \$2,011,934 | \$649,929         | \$1,605,117           | \$224,501        | \$0       | \$4,747,443                           | \$2,011,934 |  |
| 2025-2026                                             | \$1,299,020 | \$2,107,971 | \$373,500         | \$7,500,000           | \$224,501        | \$241,260 | \$9,397,021                           | \$2,107,971 |  |
| 2026-2027                                             | \$633,291   | \$2,171,210 | \$373,500         | \$2,000,000           | \$0              | \$0       | \$3,206,791                           | \$2,171,210 |  |
| 2027-2028                                             | \$1,064,163 | \$2,236,347 | \$373,500         | \$1,700,000           | \$0              | \$0       | \$3,137,863                           | \$2,236,347 |  |
| 2028-2029                                             | \$1,290,713 | \$2,303,437 | \$373,500         | \$1,400,000           | \$0              | \$0       | \$3,024,213                           | \$2,303,437 |  |
| 2029-2030                                             | \$1,338,262 | \$2,372,540 | \$373,500         | \$1,100,000           | \$0              | \$0       | \$2,811,762                           | \$2,372,540 |  |

| EXPENSES |             |           |            |           |         |            |           |            |             |
|----------|-------------|-----------|------------|-----------|---------|------------|-----------|------------|-------------|
| Year     | Payroll     | FICA      | Retirement | Insurance | Payroll | Bills      | Total Exp | Bills Incr | Payroll Inc |
| 2017     | \$0         | \$0       | \$0        | \$0       | #####   | #####      | #####     | #####      | 0.00%       |
| 2018     | \$0         | \$0       | \$0        | \$0       | #####   | #####      | #####     | #####      | 0.00%       |
| 2019     | \$0         | \$0       | \$0        | \$0       | #####   | #####      | #####     | #####      | 0.00%       |
| 2020     | \$3,947,289 | \$301,968 | \$362,544  | \$789,458 | #####   | \$1,247,41 | #####     | #####      | 81.24%      |
| 2021     | \$3,991,946 | \$305,384 | \$370,861  | \$798,369 | #####   | \$1,686,16 | #####     | #####      | 76.32%      |
| 2022     | \$4,073,609 | \$311,631 | \$379,788  | \$814,722 | #####   | \$1,813,88 | #####     | #####      | 75.47%      |
| 2023     | \$4,115,272 | \$314,818 | \$384,805  | \$905,360 | #####   | 1          | #####     | #####      | 73.14%      |
| 2024     | \$4,274,945 | \$327,033 | \$426,502  | \$854,989 | #####   | 8          | #####     | #####      | 73.11%      |
| 2025     | \$4,475,439 | \$342,371 | \$446,505  | \$895,088 | #####   | \$2,272,48 | #####     | #####      | 73.05%      |
| 2026     | \$4,609,703 | \$352,642 | \$459,900  | \$921,941 | #####   | \$2,340,65 | #####     | #####      | 73.05%      |
| 2027     | \$4,747,994 | \$363,222 | \$473,697  | \$949,599 | #####   | \$2,410,87 | #####     | #####      | 73.05%      |
| 2028     | \$4,890,434 | \$374,118 | \$487,908  | \$978,087 | #####   | \$2,483,20 | #####     | #####      | 73.05%      |
| 2029     | \$5,037,147 | \$385,342 | \$502,545  | 9         | #####   | 8          | #####     | #####      | 73.05%      |

| Percent of total receipts by program |        |             |       |         |       |
|--------------------------------------|--------|-------------|-------|---------|-------|
| YEAR                                 | Taxes  | Total Local | State | Federal | Other |
| 2019                                 | 69.34% | 75.96%      | 1.73% | 8.77%   | 6.94% |
| 2020                                 | 71.22% | 77.68%      | 0.56% | 8.50%   | 8.76% |
| 2021                                 | 69.00% | 75.95%      | 0.60% | 7.98%   | 8.96% |
| 2022                                 | 70.50% | 77.25%      | 0.55% | 7.14%   | 8.22% |
| 2023                                 | 57.23% | 63.35%      | 7.79% | 12.29%  | 8.49% |
| 2024                                 | 57.08% | 62.73%      | 8.36% | 15.07%  | 8.00% |
| 2025                                 | 62.28% | 67.30%      | 7.66% | 12.55%  | 7.40% |
| 2026                                 | 66.31% | 70.80%      | 6.73% | 11.22%  | 6.63% |
| 2028                                 | 67.03% | 71.41%      | 6.57% | 10.95%  | 6.53% |

| Percent of Tax Receipts |             |             |        |
|-------------------------|-------------|-------------|--------|
| Year                    | Received    | Request     | %      |
| 2017-2018               | \$5,222,795 | \$5,559,409 | 93.95% |
| 2018-2019               | \$4,610,010 | \$5,050,507 | 91.28% |
| 2019-2020               | \$4,492,310 | \$5,050,051 | 88.96% |
| 2020-2021               | \$4,733,793 | \$4,824,537 | 98.12% |

Receipts and Expenses by Year



borrow from Special Building Fund & QCPUF Fund through "interfund loan," but must pay



|           |             |             |        |
|-----------|-------------|-------------|--------|
| 2021-2022 | \$4,343,986 | \$4,652,085 | 93.38% |
| 2022-2023 | \$4,913,053 | \$5,186,221 | 94.73% |
| 2023-2024 | \$4,467,969 | \$5,036,989 | 88.70% |
| 2024-2025 | \$4,040,682 | \$4,489,646 | 90.00% |
| 2025-2026 | \$4,961,146 | \$5,512,384 | 90.00% |
| 2026-2027 | \$5,912,032 | \$6,568,925 | 90.00% |
| 2027-2028 | \$6,120,814 | \$6,800,804 | 90.00% |
|           | Average     |             | 92.78% |

Chart at the bottom: add the payroll from excel wksht. be sure to add an index number. project 4% payroll 3% bills. be sure to add state aid calc also. Dist 62-0021

|           | Receipt Totals | MONTHLY EXPENSES |             | Expense Totals | Revenue/Exp. Difference | EXPENSES running total | Receipts Running | Running Balance |                                 |
|-----------|----------------|------------------|-------------|----------------|-------------------------|------------------------|------------------|-----------------|---------------------------------|
|           |                | Payroll          | Bill Roster |                |                         |                        |                  |                 |                                 |
| September |                |                  |             |                |                         |                        |                  |                 | Beg Cash                        |
| 2019      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,638,706     | \$3,638,706                     |
| 2020      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,412,619     | \$3,412,619                     |
| 2021      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,562,304     | \$3,562,304                     |
| 2022      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,964,738     | \$2,964,738                     |
| 2023      |                |                  |             | \$596,926      | (\$596,926)             | \$596,926              | \$0              | \$1,561,134     | \$2,165,860                     |
| 2024      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,267,896     | \$2,267,896                     |
| October   |                |                  |             |                |                         |                        |                  |                 |                                 |
| 2019      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,638,706     |                                 |
| 2020      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,412,619     |                                 |
| 2021      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,562,304     |                                 |
| 2022      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,964,738     |                                 |
| 2023      |                |                  |             | \$511,908      | (\$511,908)             | \$1,108,834            | \$0              | \$1,049,226     |                                 |
| 2024      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,267,896     |                                 |
| November  |                |                  |             |                |                         |                        |                  |                 |                                 |
| 2019      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,638,706     |                                 |
| 2020      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,412,619     |                                 |
| 2021      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,562,304     |                                 |
| 2022      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,964,738     |                                 |
| 2023      |                |                  |             | \$510,266      | (\$510,266)             | \$1,619,100            | \$0              | \$538,960       |                                 |
| 2024      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,267,896     |                                 |
| December  |                |                  |             |                |                         |                        |                  |                 |                                 |
| 2019      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,638,706     |                                 |
| 2020      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,412,619     |                                 |
| 2021      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,562,304     |                                 |
| 2022      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,964,738     |                                 |
| 2023      |                |                  |             | \$533,113      | (\$533,113)             | \$2,152,213            | \$0              | \$5,847         |                                 |
| 2024      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,267,896     |                                 |
| January   |                |                  |             |                |                         |                        |                  |                 |                                 |
| 2020      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,638,706     | #####                           |
| 2021      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,412,619     | #####                           |
| 2022      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,562,304     | #####                           |
| 2023      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,964,738     |                                 |
| 2024      |                |                  |             | \$542,245      | (\$542,245)             | \$2,694,458            | \$0              | (\$536,398)     |                                 |
| 2025      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,267,896     |                                 |
| February  |                |                  |             |                |                         |                        |                  |                 |                                 |
| 2020      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,638,706     |                                 |
| 2021      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,412,619     |                                 |
| 2022      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,562,304     |                                 |
| 2023      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,964,738     |                                 |
| 2024      |                |                  |             | \$624,355      | (\$624,355)             | \$3,318,813            | \$0              | (\$1,160,753)   |                                 |
| 2025      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,267,896     |                                 |
| March     |                |                  |             |                |                         |                        |                  |                 |                                 |
| 2020      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,638,706     |                                 |
| 2021      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,412,619     |                                 |
| 2022      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,562,304     |                                 |
| 2023      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,964,738     |                                 |
| 2024      |                |                  |             | \$542,544      | (\$542,544)             | \$3,861,357            | \$0              | (\$1,703,297)   |                                 |
| 2025      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,267,896     |                                 |
| April     |                |                  |             |                |                         |                        |                  |                 |                                 |
| 2020      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,638,706     |                                 |
| 2021      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,412,619     |                                 |
| 2022      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,562,304     |                                 |
| 2023      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,964,738     |                                 |
| 2024      |                |                  |             | \$516,154      | (\$516,154)             | \$4,377,511            | \$0              | (\$2,219,451)   |                                 |
| 2025      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,267,896     |                                 |
| May       |                |                  |             |                |                         |                        |                  |                 |                                 |
| 2020      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,638,706     |                                 |
| 2021      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,412,619     |                                 |
| 2022      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,562,304     |                                 |
| 2023      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,964,738     |                                 |
| 2024      |                |                  |             | \$699,474      | (\$699,474)             | \$5,076,985            | \$0              | (\$2,918,925)   | 5779198                         |
| 2025      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,267,896     |                                 |
| June      |                |                  |             |                |                         |                        |                  |                 |                                 |
| 2020      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,638,706     |                                 |
| 2021      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,412,619     |                                 |
| 2022      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,562,304     |                                 |
| 2023      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,964,738     |                                 |
| 2024      |                |                  |             | \$573,943      | (\$573,943)             | \$5,650,928            | \$0              | (\$3,492,868)   |                                 |
| 2025      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,267,896     |                                 |
| July      |                |                  |             |                |                         |                        |                  |                 |                                 |
| 2020      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,638,706     |                                 |
| 2021      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,412,619     |                                 |
| 2022      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,562,304     |                                 |
| 2023      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,964,738     |                                 |
| 2024      |                |                  |             | \$454,047      | (\$454,047)             | \$6,104,975            | \$0              | (\$3,945,919)   | 2024 Rec July<br>6596926        |
| 2025      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,267,896     |                                 |
| August    |                |                  |             |                |                         |                        |                  |                 |                                 |
| 2020      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,638,706     | 22 Rec 22 Exp                   |
| 2021      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,412,619     |                                 |
| 2022      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$3,562,304     | \$6,295,852 \$7,162,746         |
| 2023      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,964,738     |                                 |
| 2024      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,964,738     | 6315444 \$7,393,636 \$7,393,636 |
| 2025      |                |                  |             | \$0            | \$0                     | \$0                    | \$0              | \$2,267,896     | 775000                          |

| YEAR      | REVENUE | PAYROLL | BILLS | TOTAL EXP    | BALANCE        | % PAYROLL | Payroll inc. |
|-----------|---------|---------|-------|--------------|----------------|-----------|--------------|
| 19-20     | \$0     | \$0     | \$0   | \$0          | \$0            | #DIV/0!   |              |
| Avg       |         | \$0     | \$0   | \$0          | \$0            | #DIV/0!   |              |
| 20-21     | \$ -    | \$0     | \$0   | \$0          | \$0            | #DIV/0!   | \$0          |
| 19-20 Avg | \$ -    | \$0     | \$0   | \$0          | \$0            | #DIV/0!   | \$0          |
| 2022      | \$ -    | \$ -    | \$ -  | \$ -         | \$0            | #DIV/0!   | \$0          |
| 2023      | \$ -    | \$ -    | \$ -  | \$ -         | \$ (6,104,975) | #DIV/0!   | \$0          |
| 2024      | \$ -    | \$ -    | \$ -  | \$ 6,104,975 | (\$6,104,975)  | 0.00%     | \$0          |
| 2025 Proj | \$0     | \$ -    | \$ -  | \$0          | \$0            | #DIV/0!   | \$0          |
| 2026 Proj |         | \$0     | \$0   | \$0          | \$0            | #DIV/0!   | \$0          |



| SYSTEM NEEDS             |             |             |             |             |
|--------------------------|-------------|-------------|-------------|-------------|
|                          | 2023-2024   | 2024-2025   | 25-26 MY #  | 25-26 NDE   |
| Basic Funding            | \$4,800,388 | \$5,091,390 | \$5,041,721 | \$5,024,539 |
| Poverty Allowance        | \$275,685   |             | \$275,000   | \$318,750   |
| LEP allowance            | \$29,963    |             | \$30,000    | \$30,600    |
| Summer school allow      | \$8,605     | \$830       | \$1,000     | \$10,998    |
| Special Rec Allow        | \$245,663   | \$268,764   | \$268,000   | \$481,432   |
| Transportation Allow     | \$146,485   | \$171,390   | \$170,000   | \$256,267   |
| Dist. Ed. allow          | \$34,501    | \$47,184    | \$45,000    | \$28,461    |
| Poverty Allow Correction |             |             |             |             |
| LEP correction           | -\$10,728   |             |             | -\$5,124    |
| Std't Growth Adj         |             |             |             |             |
| Tot. Calc. Needs         | \$5,530,562 | \$5,579,558 | \$5,830,721 | \$6,145,923 |
| Needs Stabilization      | \$67,536    | \$18,540    |             |             |
| Total Formula Needs      | \$5,598,098 | \$5,598,098 | \$5,830,721 | \$6,145,923 |
| SYSTEM RESOURCES         |             |             |             |             |
| Local Effort Rate        | \$3,211,515 | \$3,571,931 | 3679089     | \$3,855,138 |
| Option Funding           |             |             |             |             |
| Income Tax Funds         | \$38,327    | \$40,745    | \$40,000    | \$44,365    |
| Other Rec                | \$540,834   | \$606,893   | \$600,000   | \$877,371   |
| Foundation Aid           | \$464,091   | \$462,586   | \$462,000   | \$271,455   |
| Total Formula Resources  | \$4,254,767 | \$4,682,155 | \$4,781,089 | \$5,048,329 |
| STATE AID CALCULATED     |             |             |             |             |
| Needs - Resources        | \$1,343,331 | \$915,943   | \$1,049,632 | \$1,097,594 |
| Option Funding           | \$0         | \$0         |             |             |
| Income Tax Funds         | \$38,327    | \$40,745    | \$40,000    | \$44,365    |
| None Equal. Min Levy adj |             |             |             |             |
| Foundation Aid           | \$464,091   | \$462,586   | \$462,000   | \$271,455   |
| FA Outside of Resource   |             |             |             | \$180,970   |
| State Aid Calculated     | \$1,845,749 | \$1,419,274 | \$1,551,632 | \$1,594,384 |
| Prior year Correction    | \$1,472     | \$4,502     |             |             |
| Total State Aid          | \$1,847,221 | \$1,423,776 | \$1,551,632 | \$1,594,384 |

avg of 10 larger and 10 smaller minus 2 h

\*new in 2008

|                          |                                                                         |
|--------------------------|-------------------------------------------------------------------------|
| LEP allowance            | New in 2008 Limited English Proficiency                                 |
| Elementary size allow    | $1839.48 \times \text{No. of students in K-3 who spe}$                  |
| Summer school allow      | $.025 \times \text{summer scl stdt units, } \times 85\% \text{ of the}$ |
| Instructional Time allow | New around 2007 Eliminated after 4 year                                 |
| Special Rec Allow        | Special Receipts from AFR                                               |
| Transportatin Allow      | *Mileage for trans to/from school                                       |
| Elementary site allow    | *districts wih multiple elem blds and no of                             |
| Dist. Ed. allow          | Distance Ed. Formula $85\%$ times costs fo                              |
| Averaging adjustment     | districts whose basic funding per fomula :                              |
| Teacher Ed Adj           | For districts with large number of masters                              |
| Poverty Allow Correction | If poverty expenditures do not equal $117\%$                            |
| LEP correction           | Same as poverty correction                                              |
| Local Choice Adj         | Districts below 390 stdt and funding is gre                             |

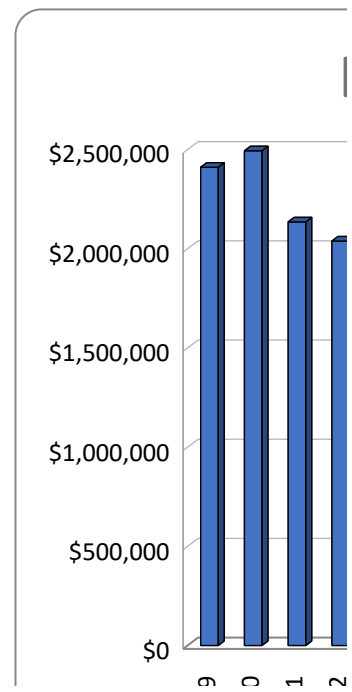
|                   |                                                |
|-------------------|------------------------------------------------|
| Local Effort Rate | Adjusted valuation divided by 100 times 1      |
| Option Funding    | Net option times state average Basic Fun       |
| Income Tax Funds  | a percent calculated annually                  |
| Other Rec         | Other receipts from AFR                        |
| Min Levy Adj      | district under $.95$ . subtract the system lev |
| Retirement Aid    |                                                |
| Formula Resources |                                                |

|                          |                                                          |
|--------------------------|----------------------------------------------------------|
| Equalization Aid         |                                                          |
| Option Funding           |                                                          |
| Income Tax Funds         |                                                          |
| Non Equal. Min Levy adj  |                                                          |
| Need Stabilization       | Keeps the formula need between $100\%$ and $112\%$ of th |
| Retirement Aid           |                                                          |
| Reorganization Incentive |                                                          |
| State Aid Calculated     |                                                          |
| Prior year deficiencies  |                                                          |
| Prior year Correction    |                                                          |





high and low x form sts)





2008-09  
2009-10  
2010-11  
2011-12

and 50% in rooms over 10 under 20  
e stae avg gen. fund exp /form stdt (\$7,817)  
s

2009-10

2010-11

2011-12

2012-13

ther elem within 7 miles

2013-14

or telecom service

2014-15

stdt is less than the state avg (approx 7500)

2015-16

s level teachers-Eliminated

2016-17

% of allowance for the year

2017-18

2018-19

eater than basic funding per formula student

2019-20

2020-21

2021-22

1.0203

2022-23

ding per formula student (approx 7,600)

2023-24

2024-25

2025-26

ry from.95 REMOVED

he previous years recalculated fromula need formula need, except (student growth adj is not

## 23-24 Enrollment for 24-25 State Aid

|                |        |       |             |
|----------------|--------|-------|-------------|
| East Butler    | 290.01 | ##### | \$20,216.87 |
| Palmer         | 290.36 | ##### | \$14,460.23 |
| Walthill       | 291.10 | ##### | \$15,046.55 |
| Fullerton      | 291.23 | ##### | \$16,216.88 |
| Loup City      | 294.98 | ##### | \$16,786.16 |
| Axtell         | 296.84 | ##### | \$16,019.75 |
| Central Valley | 298.24 | ##### | \$22,892.02 |

|               |        |       |             |
|---------------|--------|-------|-------------|
| Creighton     | 298.41 | ##### | \$15,369.77 |
| Neligh        | 308.19 | ##### | \$17,396.11 |
| Boyd Co       | 308.33 | ##### | \$16,194.28 |
| BAYARD        | 308.39 | ##### | \$16,911.99 |
| Heartland     | 309.84 | ##### | \$16,797.16 |
| Pleasanton    | 311.72 | ##### | \$11,900.33 |
| Elm Creek     | 318.36 | ##### | \$14,691.77 |
| Johnson Brock | 329.45 | ##### | \$12,867.24 |
| Plainview     | 338.85 | ##### | \$15,187.81 |
| Amherst       | 352.67 | ##### | \$14,332.69 |
| Cross Co      | 353.16 | ##### | \$17,049.61 |
| Southern      | 354.87 | ##### | \$12,832.60 |
| Ainsworth     | 358.87 | ##### | \$20,477.00 |
| Laurel        | 362.27 | ##### | \$21,509.72 |
|               |        | ##### |             |



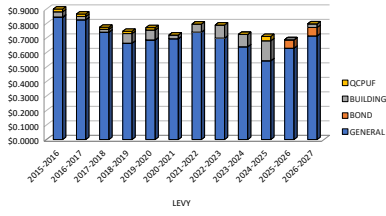
| Academic Year | Number of Students |
|---------------|--------------------|
| 2008-09       | 1                  |
| 2009-10       | 2                  |
| 2010-11       | 3                  |
| 2011-12       | 4                  |
| 2012-13       | 5                  |
| 2013-14       | 6                  |
| 2014-15       | 7                  |
| 2015-16       | 8                  |
| 2016-17       | 9                  |
| 2017-18       | 10                 |
| 2018-19       | 1                  |

|  | 2012-13     | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2019-20 |
|--|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|  | \$2,494,096 |         |         |         |         |         |         | #####   |         |         |         |         |         |         |         |
|  | \$2,135,599 |         |         |         |         |         |         | #####   |         |         |         |         |         |         |         |
|  | \$2,039,213 |         |         |         |         |         |         | #####   |         |         |         |         |         |         |         |
|  | \$2,007,080 |         |         |         |         |         |         | #####   |         |         |         |         |         |         |         |
|  | \$2,099,946 |         |         |         |         |         |         | #####   |         |         |         |         |         |         |         |
|  | \$2,109,919 |         |         |         |         |         |         | #####   |         |         |         |         |         |         |         |
|  | \$2,097,895 |         |         |         |         |         |         | #####   |         |         |         |         |         |         |         |
|  | \$1,942,483 |         |         |         |         |         |         | #####   |         |         |         |         |         |         |         |
|  | \$1,877,561 |         |         |         |         |         |         | #####   |         |         |         |         |         |         |         |
|  | \$1,943,838 |         |         |         |         |         |         | #####   |         |         |         |         |         |         |         |
|  | \$1,985,757 |         |         |         |         |         |         | #####   |         |         |         |         |         |         |         |
|  | \$1,974,495 |         |         |         |         |         |         | #####   |         |         |         |         |         |         |         |
|  | \$1,985,560 |         |         |         |         |         |         | #####   |         |         |         |         |         |         |         |
|  | \$1,847,935 |         |         |         |         |         |         | #####   |         |         |         |         |         |         |         |
|  | \$1,847,221 |         |         |         |         | 309     |         | #####   |         |         |         |         |         |         |         |
|  | \$1,423,776 |         |         |         |         | 309     |         | #####   |         |         |         |         |         |         |         |
|  | \$1,594,384 |         |         |         |         |         |         |         |         |         |         |         |         |         |         |

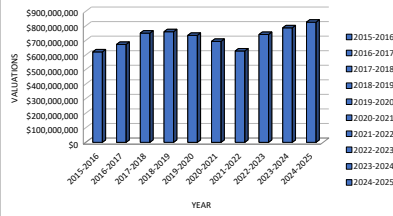
dec.)



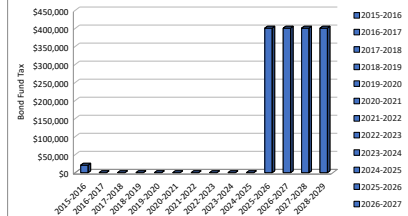
Tax Levy



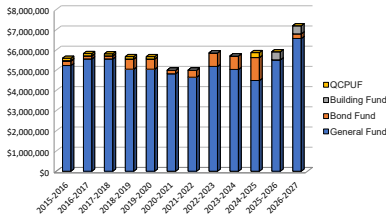
VALUATIONS



Bond Fund Tax Request



Total Tax Request



|                     |                |
|---------------------|----------------|
| HS                  | 67,925         |
| Elem                | 34,064         |
| <b>Total Sq Ft.</b> | <b>101,989</b> |



|         |                                    |                   |     |           |            |                 |     |        |          |      |
|---------|------------------------------------|-------------------|-----|-----------|------------|-----------------|-----|--------|----------|------|
| LB 583  |                                    |                   |     |           |            |                 |     |        |          |      |
|         | GENERAL FUND AND BUILDING FUND TAX |                   |     |           |            | STATE AID       |     |        |          |      |
|         | Tax                                | Building Fund Tax | Tax | 23-24 Max | Difference | 22-23 State Aid | Aid | Change | increase | vote |
| Waverly |                                    |                   |     |           | \$0        |                 |     | \$0    | \$0      |      |

| <u>Taxes</u> | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Lancaster Co |               |               |               |               |               |               |
| Other Co     |               |               |               |               |               |               |
| Total        | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
|              | <u>\$0.00</u> |               |               |               |               |               |

| <b>Date</b>   | <b>Total of<br/>Other</b> | <b>State Aid</b> | <b>Taxes 1110</b> | Carline 1115 | Public Pwr Tx<br>1120 | Motor Veh.<br>1125 |
|---------------|---------------------------|------------------|-------------------|--------------|-----------------------|--------------------|
| Sept          | \$0.00                    |                  | \$0.00            |              |                       |                    |
| Oct           | \$0.00                    |                  | \$0.00            |              |                       |                    |
| Nov           | \$0.00                    |                  | \$0.00            |              |                       |                    |
| Dec           | \$0.00                    |                  | \$0.00            |              |                       |                    |
| Jan           | \$0.00                    |                  | \$0.00            |              |                       |                    |
| Feb           | \$0.00                    |                  | \$0.00            |              |                       |                    |
| March         | \$0.00                    |                  | \$0.00            |              |                       |                    |
| Apr           | \$0.00                    |                  | \$0.00            |              |                       |                    |
| May           | \$0.00                    |                  | \$0.00            |              |                       |                    |
| June          | \$0.00                    |                  | \$0.00            |              |                       |                    |
| July          | \$0.00                    | \$0.00           | \$0.00            |              |                       |                    |
| Aug           | \$0.00                    | \$0.00           | \$0.00            |              |                       |                    |
| Month Total   | \$0.00                    | \$0.00           | \$0.00            | \$0.00       | \$0.00                | \$0.00             |
| <b>Budget</b> | #####                     | 322,621          | 8,237,500         | \$70,000.00  | \$0.00                | \$460,000.00       |
| Difference    | -\$10,860,121             | -\$322,621       | -\$8,237,500      | -\$70,000    | \$0                   | -\$460,000         |
| Amt off       |                           |                  |                   |              |                       |                    |

22-23 Tax

22-23 Rec





| <u>Taxes</u> | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County |               |               |               |               |               |               |
| Perkins      |               |               |               |               |               |               |
| Total        | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
|              | <u>\$0.00</u> |               |               |               |               |               |

| <u>Date</u>  | <u>Total of</u> |                  |                   |              | Public Pwr Tx | Motor Veh.   |
|--------------|-----------------|------------------|-------------------|--------------|---------------|--------------|
|              | <u>Other</u>    | <u>State Aid</u> | <u>Taxes 1110</u> | Carline 1115 | 1120          | 1125         |
| Sept. 2014   | \$123,252.00    | \$32,262.00      | #####             | \$14,788.00  |               | \$40,518.00  |
| Oct. 2014    | \$77,667.00     | \$32,262.00      | \$393,842.00      |              |               | \$39,718.00  |
| Nov. 2014    | \$99,123.00     | \$32,262.00      | 100,547.00        |              |               | \$53,256.00  |
| Dec. 2014    | \$183,382.00    | \$32,262.00      | \$33,228.00       |              |               | \$33,031.00  |
| Jan. 2015    | \$216,521.00    | \$32,262.00      | \$894,800.00      |              |               | \$52,664.00  |
| Feb. 2014    | \$494,082.00    | \$32,262.00      | \$343,506.00      | \$0.00       |               | \$73,446.00  |
| March. 2013  | \$331,144.00    | \$32,262.00      | \$130,848.00      |              |               | \$42,039.00  |
| Apr. 2013    | \$619,465.00    | \$32,262.00      | \$252,292.00      |              |               | \$44,111.00  |
| May. 2013    | \$463,633.00    | \$32,262.00      | 2,782,047.00      | \$47,019.00  |               | \$40,322.00  |
| June. 2012   | \$290,873.00    | \$32,262.00      | \$414,471.00      |              |               | \$40,753.00  |
| July. 2012   | \$108,436.00    | \$0.00           | \$57,690.00       |              |               | \$44,313.00  |
| Aug. 2012    | \$138,970.00    | \$0.00           | \$97,867.00       |              |               | \$42,084.00  |
| 14-15 Month  | #####           | \$322,620.00     | \$7,697,869       | \$61,807.00  | \$0.00        | \$546,255.00 |
| <b>14-15</b> | #####           | 322,621          | 8,237,500         | \$70,000.00  | \$0.00        | \$460,000.00 |
| Difference   | \$262,949       | -\$1             | -\$539,631        | -\$8,193     | \$0           | \$86,255     |
| Amt off      |                 |                  |                   |              |               |              |





| <u>Taxes</u> | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County |               |               |               |               |               |               |
| Perkins      |               |               |               |               |               |               |
| Total        | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
|              | <u>\$0.00</u> |               |               |               |               |               |

| <b>Date</b>  | <b>Total of<br/>Other</b> | <b>State Aid</b> | <b>Taxes 1110</b> | Carline 1115 | Public Pwr Tx<br>1120 | Motor Veh.<br>1125 |
|--------------|---------------------------|------------------|-------------------|--------------|-----------------------|--------------------|
| Sept. 2014   | \$123,252.00              | \$32,262.00      | #####             | \$14,788.00  |                       | \$40,518.00        |
| Oct. 2014    | \$77,667.00               | \$32,262.00      | \$393,842.00      |              |                       | \$39,718.00        |
| Nov. 2014    | \$99,123.00               | \$32,262.00      | 100,547.00        |              |                       | \$53,256.00        |
| Dec. 2014    | \$183,382.00              | \$32,262.00      | \$33,228.00       |              |                       | \$33,031.00        |
| Jan. 2015    | \$216,521.00              | \$32,262.00      | \$894,800.00      |              |                       | \$52,664.00        |
| Feb. 2014    | \$494,082.00              | \$32,262.00      | \$343,506.00      | \$0.00       |                       | \$73,446.00        |
| March. 2013  | \$331,144.00              | \$32,262.00      | \$130,848.00      |              |                       | \$42,039.00        |
| Apr. 2013    | \$619,465.00              | \$32,262.00      | \$252,292.00      |              |                       | \$44,111.00        |
| May. 2013    | \$463,633.00              | \$32,262.00      | 2,782,047.00      | \$47,019.00  |                       | \$40,322.00        |
| June. 2012   | \$290,873.00              | \$32,262.00      | \$414,471.00      |              |                       | \$40,753.00        |
| July. 2012   | \$108,436.00              | \$0.00           | \$57,690.00       |              |                       | \$44,313.00        |
| Aug. 2012    | \$138,970.00              | \$0.00           | \$97,867.00       |              |                       | \$42,084.00        |
| 14-15 Month  | #####                     | \$322,620.00     | \$7,697,869       | \$61,807.00  | \$0.00                | \$546,255.00       |
| <b>14-15</b> | #####                     | 322,621          | 8,237,500         | \$70,000.00  | \$0.00                | \$460,000.00       |



|            |           |      |            |          |     |          |
|------------|-----------|------|------------|----------|-----|----------|
| Difference | \$262,949 | -\$1 | -\$539,631 | -\$8,193 | \$0 | \$86,255 |
| Amt off    |           |      |            |          |     |          |

| <u>Taxes</u> | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County |               |               |               |               |               |               |
| Perkins      |               |               |               |               |               |               |
| Total        | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
|              | <u>\$0.00</u> |               |               |               |               |               |

| <b>Date</b> | <b>Total of<br/>Other</b> | <b>State Aid</b> | <b>Taxes 1110</b> | Carline 1115 | Public Pwr Tx<br>1120 | Motor Veh.<br>1125 |
|-------------|---------------------------|------------------|-------------------|--------------|-----------------------|--------------------|
| Sept. 2014  | \$123,252.00              | \$32,262.00      | #####             | \$14,788.00  |                       | \$40,518.00        |
| Oct. 2014   | \$77,667.00               | \$32,262.00      | \$393,842.00      |              |                       | \$39,718.00        |
| Nov. 2014   | \$99,123.00               | \$32,262.00      | 100,547.00        |              |                       | \$53,256.00        |
| Dec. 2014   | \$183,382.00              | \$32,262.00      | \$33,228.00       |              |                       | \$33,031.00        |
| Jan. 2015   | \$216,521.00              | \$32,262.00      | \$894,800.00      |              |                       | \$52,664.00        |



|              |              |              |              |             |        |              |
|--------------|--------------|--------------|--------------|-------------|--------|--------------|
| Feb. 2014    | \$494,082.00 | \$32,262.00  | \$343,506.00 | \$0.00      |        | \$73,446.00  |
| March. 2013  | \$331,144.00 | \$32,262.00  | \$130,848.00 |             |        | \$42,039.00  |
| Apr. 2013    | \$619,465.00 | \$32,262.00  | \$252,292.00 |             |        | \$44,111.00  |
| May. 2013    | \$463,633.00 | \$32,262.00  | 2,782,047.00 | \$47,019.00 |        | \$40,322.00  |
| June. 2012   | \$290,873.00 | \$32,262.00  | \$414,471.00 |             |        | \$40,753.00  |
| July. 2012   | \$108,436.00 | \$0.00       | \$57,690.00  |             |        | \$44,313.00  |
| Aug. 2012    | \$138,970.00 | \$0.00       | \$97,867.00  |             |        | \$42,084.00  |
| 14-15 Month  | #####        | \$322,620.00 | \$7,697,869  | \$61,807.00 | \$0.00 | \$546,255.00 |
| <b>14-15</b> | #####        | 322,621      | 8,237,500    | \$70,000.00 | \$0.00 | \$460,000.00 |
| Difference   | \$262,949    | -\$1         | -\$539,631   | -\$8,193    | \$0    | \$86,255     |
| Amt off      |              |              |              |             |        |              |

| <u>Taxes</u> | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County |               |               |               |               |               |               |
| Perkins      |               |               |               |               |               |               |
| Total        | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |



\$0.00

| <b>Date</b>  | <b>Total of<br/>Other</b> | <b>State Aid</b> | <b>Taxes 1110</b> | Carline 1115 | Public Pwr Tx<br>1120 | Motor Veh.<br>1125 |
|--------------|---------------------------|------------------|-------------------|--------------|-----------------------|--------------------|
| Sept. 2014   | \$123,252.00              | \$32,262.00      | #####             | \$14,788.00  |                       | \$40,518.00        |
| Oct. 2014    | \$77,667.00               | \$32,262.00      | \$393,842.00      |              |                       | \$39,718.00        |
| Nov. 2014    | \$99,123.00               | \$32,262.00      | 100,547.00        |              |                       | \$53,256.00        |
| Dec. 2014    | \$183,382.00              | \$32,262.00      | \$33,228.00       |              |                       | \$33,031.00        |
| Jan. 2015    | \$216,521.00              | \$32,262.00      | \$894,800.00      |              |                       | \$52,664.00        |
| Feb. 2014    | \$494,082.00              | \$32,262.00      | \$343,506.00      | \$0.00       |                       | \$73,446.00        |
| March. 2013  | \$331,144.00              | \$32,262.00      | \$130,848.00      |              |                       | \$42,039.00        |
| Apr. 2013    | \$619,465.00              | \$32,262.00      | \$252,292.00      |              |                       | \$44,111.00        |
| May. 2013    | \$463,633.00              | \$32,262.00      | 2,782,047.00      | \$47,019.00  |                       | \$40,322.00        |
| June. 2012   | \$290,873.00              | \$32,262.00      | \$414,471.00      |              |                       | \$40,753.00        |
| July. 2012   | \$108,436.00              | \$0.00           | \$57,690.00       |              |                       | \$44,313.00        |
| Aug. 2012    | \$138,970.00              | \$0.00           | \$97,867.00       |              |                       | \$42,084.00        |
| 14-15 Month  | #####                     | \$322,620.00     | \$7,697,869       | \$61,807.00  | \$0.00                | \$546,255.00       |
| <b>14-15</b> | #####                     | 322,621          | 8,237,500         | \$70,000.00  | \$0.00                | \$460,000.00       |
| Difference   | \$262,949                 | -\$1             | -\$539,631        | -\$8,193     | \$0                   | \$86,255           |
| Amt off      |                           |                  |                   |              |                       |                    |





| <u>Taxes</u> | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County |               |               |               |               |               |               |
| Perkins      |               |               |               |               |               |               |
| Total        | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
|              | <u>\$0.00</u> |               |               |               |               |               |

| <b>Date</b>  | <b>Total of<br/>Other</b> | <b>State Aid</b> | <b>Taxes 1110</b> | Carline 1115 | Public Pwr Tx<br>1120 | Motor Veh.<br>1125 |
|--------------|---------------------------|------------------|-------------------|--------------|-----------------------|--------------------|
| Sept. 2014   | \$123,252.00              | \$32,262.00      | #####             | \$14,788.00  |                       | \$40,518.00        |
| Oct. 2014    | \$77,667.00               | \$32,262.00      | \$393,842.00      |              |                       | \$39,718.00        |
| Nov. 2014    | \$99,123.00               | \$32,262.00      | 100,547.00        |              |                       | \$53,256.00        |
| Dec. 2014    | \$183,382.00              | \$32,262.00      | \$33,228.00       |              |                       | \$33,031.00        |
| Jan. 2015    | \$216,521.00              | \$32,262.00      | \$894,800.00      |              |                       | \$52,664.00        |
| Feb. 2014    | \$494,082.00              | \$32,262.00      | \$343,506.00      | \$0.00       |                       | \$73,446.00        |
| March. 2013  | \$331,144.00              | \$32,262.00      | \$130,848.00      |              |                       | \$42,039.00        |
| Apr. 2013    | \$619,465.00              | \$32,262.00      | \$252,292.00      |              |                       | \$44,111.00        |
| May. 2013    | \$463,633.00              | \$32,262.00      | 2,782,047.00      | \$47,019.00  |                       | \$40,322.00        |
| June. 2012   | \$290,873.00              | \$32,262.00      | \$414,471.00      |              |                       | \$40,753.00        |
| July. 2012   | \$108,436.00              | \$0.00           | \$57,690.00       |              |                       | \$44,313.00        |
| Aug. 2012    | \$138,970.00              | \$0.00           | \$97,867.00       |              |                       | \$42,084.00        |
| 14-15 Month  | #####                     | \$322,620.00     | \$7,697,869       | \$61,807.00  | \$0.00                | \$546,255.00       |
| <b>14-15</b> | #####                     | 322,621          | 8,237,500         | \$70,000.00  | \$0.00                | \$460,000.00       |
| Difference   | \$262,949                 | -\$1             | -\$539,631        | -\$8,193     | \$0                   | \$86,255           |
| Amt off      |                           |                  |                   |              |                       |                    |





| <u>Taxes</u> | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County |               |               |               |               |               |               |
| Perkins      |               |               |               |               |               |               |
| Total        | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
|              | <u>\$0.00</u> |               |               |               |               |               |

| <u>Date</u>  | <u>Total of</u> |                  |                   |              | Public Pwr Tx | Motor Veh.   |
|--------------|-----------------|------------------|-------------------|--------------|---------------|--------------|
|              | <u>Other</u>    | <u>State Aid</u> | <u>Taxes 1110</u> | Carline 1115 | 1120          | 1125         |
| Sept. 2014   | \$123,252.00    | \$32,262.00      | #####             | \$14,788.00  |               | \$40,518.00  |
| Oct. 2014    | \$77,667.00     | \$32,262.00      | \$393,842.00      |              |               | \$39,718.00  |
| Nov. 2014    | \$99,123.00     | \$32,262.00      | 100,547.00        |              |               | \$53,256.00  |
| Dec. 2014    | \$183,382.00    | \$32,262.00      | \$33,228.00       |              |               | \$33,031.00  |
| Jan. 2015    | \$216,521.00    | \$32,262.00      | \$894,800.00      |              |               | \$52,664.00  |
| Feb. 2014    | \$494,082.00    | \$32,262.00      | \$343,506.00      | \$0.00       |               | \$73,446.00  |
| March. 2013  | \$331,144.00    | \$32,262.00      | \$130,848.00      |              |               | \$42,039.00  |
| Apr. 2013    | \$619,465.00    | \$32,262.00      | \$252,292.00      |              |               | \$44,111.00  |
| May. 2013    | \$463,633.00    | \$32,262.00      | 2,782,047.00      | \$47,019.00  |               | \$40,322.00  |
| June. 2012   | \$290,873.00    | \$32,262.00      | \$414,471.00      |              |               | \$40,753.00  |
| July. 2012   | \$108,436.00    | \$0.00           | \$57,690.00       |              |               | \$44,313.00  |
| Aug. 2012    | \$138,970.00    | \$0.00           | \$97,867.00       |              |               | \$42,084.00  |
| 14-15 Month  | #####           | \$322,620.00     | \$7,697,869       | \$61,807.00  | \$0.00        | \$546,255.00 |
| <b>14-15</b> | #####           | 322,621          | 8,237,500         | \$70,000.00  | \$0.00        | \$460,000.00 |
| Difference   | \$262,949       | -\$1             | -\$539,631        | -\$8,193     | \$0           | \$86,255     |
| Amt off      |                 |                  |                   |              |               |              |





| <u>Taxes</u> | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County |               |               |               |               |               |               |
| Perkins      |               |               |               |               |               |               |
| Total        | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
|              | <u>\$0.00</u> |               |               |               |               |               |

| <u>Date</u> | <u>Total of</u> |                  |                   |              | Public Pwr Tx | Motor Veh.   |
|-------------|-----------------|------------------|-------------------|--------------|---------------|--------------|
|             | <u>Other</u>    | <u>State Aid</u> | <u>Taxes 1110</u> | Carline 1115 | 1120          | 1125         |
| Sept. 2014  | \$123,252.00    | \$32,262.00      | #####             | \$14,788.00  |               | \$40,518.00  |
| Oct. 2014   | \$77,667.00     | \$32,262.00      | \$393,842.00      |              |               | \$39,718.00  |
| Nov. 2014   | \$99,123.00     | \$32,262.00      | 100,547.00        |              |               | \$53,256.00  |
| Dec. 2014   | \$183,382.00    | \$32,262.00      | \$33,228.00       |              |               | \$33,031.00  |
| Jan. 2015   | \$216,521.00    | \$32,262.00      | \$894,800.00      |              |               | \$52,664.00  |
| Feb. 2014   | \$494,082.00    | \$32,262.00      | \$343,506.00      | \$0.00       |               | \$73,446.00  |
| March. 2013 | \$331,144.00    | \$32,262.00      | \$130,848.00      |              |               | \$42,039.00  |
| Apr. 2013   | \$619,465.00    | \$32,262.00      | \$252,292.00      |              |               | \$44,111.00  |
| May. 2013   | \$463,633.00    | \$32,262.00      | 2,782,047.00      | \$47,019.00  |               | \$40,322.00  |
| June. 2012  | \$290,873.00    | \$32,262.00      | \$414,471.00      |              |               | \$40,753.00  |
| July. 2012  | \$108,436.00    | \$0.00           | \$57,690.00       |              |               | \$44,313.00  |
| Aug. 2012   | \$138,970.00    | \$0.00           | \$97,867.00       |              |               | \$42,084.00  |
| 14-15 Month | #####           | \$322,620.00     | \$7,697,869       | \$61,807.00  | \$0.00        | \$546,255.00 |

|              |           |         |            |             |        |              |
|--------------|-----------|---------|------------|-------------|--------|--------------|
| <b>14-15</b> | #####     | 322,621 | 8,237,500  | \$70,000.00 | \$0.00 | \$460,000.00 |
| Difference   | \$262,949 | -\$1    | -\$539,631 | -\$8,193    | \$0    | \$86,255     |
| Amt off      |           |         |            |             |        |              |



| <u>Taxes</u> | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County |               |               |               |               |               |               |
| Perkins      |               |               |               |               |               |               |
| Total        | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
|              | <u>\$0.00</u> |               |               |               |               |               |

| <u>Date</u> | <u>Total of</u> |                  |                   |              | Public Pwr Tx | Motor Veh.  |
|-------------|-----------------|------------------|-------------------|--------------|---------------|-------------|
|             | <u>Other</u>    | <u>State Aid</u> | <u>Taxes 1110</u> | Carline 1115 | 1120          | 1125        |
| Sept. 2014  | \$123,252.00    | \$32,262.00      | #####             | \$14,788.00  |               | \$40,518.00 |
| Oct. 2014   | \$77,667.00     | \$32,262.00      | \$393,842.00      |              |               | \$39,718.00 |
| Nov. 2014   | \$99,123.00     | \$32,262.00      | 100,547.00        |              |               | \$53,256.00 |
| Dec. 2014   | \$183,382.00    | \$32,262.00      | \$33,228.00       |              |               | \$33,031.00 |

|              |              |              |              |             |        |              |
|--------------|--------------|--------------|--------------|-------------|--------|--------------|
| Jan. 2015    | \$216,521.00 | \$32,262.00  | \$894,800.00 |             |        | \$52,664.00  |
| Feb. 2014    | \$494,082.00 | \$32,262.00  | \$343,506.00 | \$0.00      |        | \$73,446.00  |
| March. 2013  | \$331,144.00 | \$32,262.00  | \$130,848.00 |             |        | \$42,039.00  |
| Apr. 2013    | \$619,465.00 | \$32,262.00  | \$252,292.00 |             |        | \$44,111.00  |
| May. 2013    | \$463,633.00 | \$32,262.00  | 2,782,047.00 | \$47,019.00 |        | \$40,322.00  |
| June. 2012   | \$290,873.00 | \$32,262.00  | \$414,471.00 |             |        | \$40,753.00  |
| July. 2012   | \$108,436.00 | \$0.00       | \$57,690.00  |             |        | \$44,313.00  |
| Aug. 2012    | \$138,970.00 | \$0.00       | \$97,867.00  |             |        | \$42,084.00  |
| 14-15 Month  | #####        | \$322,620.00 | \$7,697,869  | \$61,807.00 | \$0.00 | \$546,255.00 |
| <b>14-15</b> | #####        | 322,621      | 8,237,500    | \$70,000.00 | \$0.00 | \$460,000.00 |
| Difference   | \$262,949    | -\$1         | -\$539,631   | -\$8,193    | \$0    | \$86,255     |
| Amt off      |              |              |              |             |        |              |



| <u>Taxes</u> | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County |               |               |               |               |               |               |
| Perkins      |               |               |               |               |               |               |
| Total        | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |

\$0.00

| <b>Date</b>  | <b>Total of<br/>Other</b> | <b>State Aid</b> | <b>Taxes 1110</b> | <b>Carline 1115</b> | <b>Public Pwr Tx<br/>1120</b> | <b>Motor Veh.<br/>1125</b> |
|--------------|---------------------------|------------------|-------------------|---------------------|-------------------------------|----------------------------|
| Sept. 2014   | \$123,252.00              | \$32,262.00      | #####             | \$14,788.00         |                               | \$40,518.00                |
| Oct. 2014    | \$77,667.00               | \$32,262.00      | \$393,842.00      |                     |                               | \$39,718.00                |
| Nov. 2014    | \$99,123.00               | \$32,262.00      | 100,547.00        |                     |                               | \$53,256.00                |
| Dec. 2014    | \$183,382.00              | \$32,262.00      | \$33,228.00       |                     |                               | \$33,031.00                |
| Jan. 2015    | \$216,521.00              | \$32,262.00      | \$894,800.00      |                     |                               | \$52,664.00                |
| Feb. 2014    | \$494,082.00              | \$32,262.00      | \$343,506.00      | \$0.00              |                               | \$73,446.00                |
| March. 2013  | \$331,144.00              | \$32,262.00      | \$130,848.00      |                     |                               | \$42,039.00                |
| Apr. 2013    | \$619,465.00              | \$32,262.00      | \$252,292.00      |                     |                               | \$44,111.00                |
| May. 2013    | \$463,633.00              | \$32,262.00      | 2,782,047.00      | \$47,019.00         |                               | \$40,322.00                |
| June. 2012   | \$290,873.00              | \$32,262.00      | \$414,471.00      |                     |                               | \$40,753.00                |
| July. 2012   | \$108,436.00              | \$0.00           | \$57,690.00       |                     |                               | \$44,313.00                |
| Aug. 2012    | \$138,970.00              | \$0.00           | \$97,867.00       |                     |                               | \$42,084.00                |
| 14-15 Month  | #####                     | \$322,620.00     | \$7,697,869       | \$61,807.00         | \$0.00                        | \$546,255.00               |
| <b>14-15</b> | #####                     | 322,621          | 8,237,500         | \$70,000.00         | \$0.00                        | \$460,000.00               |
| Difference   | \$262,949                 | -\$1             | -\$539,631        | -\$8,193            | \$0                           | \$86,255                   |
| Amt off      |                           |                  |                   |                     |                               |                            |



March

April

May

June

July

Aug

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

| 1220   | 1270<br>preschool | Interest 1410 | Local Lic<br>Fees 1610 | City Fines<br>1620 | Other Local<br>Rev 1910-90 | County Fines<br>2110-30 |
|--------|-------------------|---------------|------------------------|--------------------|----------------------------|-------------------------|
|        |                   |               |                        |                    |                            |                         |
|        |                   |               |                        |                    |                            |                         |
|        |                   |               |                        |                    |                            |                         |
|        |                   |               |                        |                    |                            |                         |
|        |                   |               |                        |                    |                            |                         |
|        |                   |               |                        |                    |                            |                         |
|        |                   |               |                        |                    |                            |                         |
|        |                   |               |                        |                    |                            |                         |
|        |                   |               |                        |                    |                            |                         |
|        |                   |               |                        |                    |                            |                         |
|        |                   |               |                        |                    |                            |                         |
|        |                   |               |                        |                    |                            |                         |
| \$0.00 | \$0.00            | \$0.00        | \$0.00                 | \$0.00             | \$0.00                     | \$0.00                  |
| \$0.00 | \$2,000.00        | \$4,000.00    | \$0.00                 | \$0.00             | \$45,000.00                | \$165,000.00            |
| \$0    | -\$2,000          | -\$4,000      | \$0                    | \$0                | -\$45,000                  | -\$165,000              |
|        |                   |               |                        |                    |                            |                         |





Ogallala  
Financial

March

April

May

June

July

Aug

\$0.00

\$0.00

\$0.00

\$0.00

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\$0.00

| 1220       | 1270<br>preschool | Interest 1410 | Local Lic<br>Fees 1610 | <b>City Fines<br/>1620</b> | Other Local<br>Rev 1910-90 | County Fines<br>2110-30 |
|------------|-------------------|---------------|------------------------|----------------------------|----------------------------|-------------------------|
|            | \$840.00          | \$567.00      |                        |                            | \$2,650.00                 | \$22,102.00             |
| \$2,700.00 | \$1,060.00        | \$627.00      |                        |                            |                            | \$22,497.00             |
| \$150.00   | \$770.00          | \$436.00      |                        |                            |                            | \$20,383.00             |
|            |                   | \$334.00      |                        |                            |                            | \$16,049.00             |
|            |                   | \$333.00      |                        |                            | \$2,000.00                 | \$13,467.00             |
|            | \$865.00          | \$327.00      |                        |                            |                            | \$15,879.00             |
| \$902.00   | \$1,390.00        | \$291.00      |                        |                            |                            |                         |
| \$867.00   | \$955.00          | \$275.00      |                        |                            | \$11,178.00                | \$17,432.00             |
| \$1,050.00 | \$240.00          | \$609.00      |                        |                            | (\$2,000.00)               | \$16,612.00             |
| \$1,350.00 | \$10.00           | \$897.00      |                        |                            |                            | \$15,795.00             |
|            |                   | \$763.00      |                        |                            |                            | \$29,426.00             |
|            |                   | \$562.00      |                        | \$17,460.00                |                            |                         |
| \$7,019.00 | \$6,130.00        | \$6,021.00    | \$0.00                 | \$17,460.00                | \$13,828.00                | \$189,642.00            |
| \$0.00     | \$2,000.00        | \$4,000.00    | \$0.00                 | \$0.00                     | \$45,000.00                | \$165,000.00            |
| \$7,019    | \$4,130           | \$2,021       | \$0                    | \$17,460                   | -\$31,172                  | \$24,642                |
|            |                   |               |                        |                            |                            |                         |





Ogallala  
Financial

March

April

May

June

July

Aug

\$0.00

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| 1220       | 1270<br>preschool | Interest 1410 | Local Lic<br>Fees 1610 | <b>City Fines<br/>1620</b> | Other Local<br>Rev 1910-90 | County Fines<br>2110-30 |
|------------|-------------------|---------------|------------------------|----------------------------|----------------------------|-------------------------|
|            | \$840.00          | \$567.00      |                        |                            | \$2,650.00                 | \$22,102.00             |
| \$2,700.00 | \$1,060.00        | \$627.00      |                        |                            |                            | \$22,497.00             |
| \$150.00   | \$770.00          | \$436.00      |                        |                            |                            | \$20,383.00             |
|            |                   | \$334.00      |                        |                            |                            | \$16,049.00             |
|            |                   | \$333.00      |                        |                            | \$2,000.00                 | \$13,467.00             |
|            | \$865.00          | \$327.00      |                        |                            |                            | \$15,879.00             |
| \$902.00   | \$1,390.00        | \$291.00      |                        |                            |                            |                         |
| \$867.00   | \$955.00          | \$275.00      |                        |                            | \$11,178.00                | \$17,432.00             |
| \$1,050.00 | \$240.00          | \$609.00      |                        |                            | (\$2,000.00)               | \$16,612.00             |
| \$1,350.00 | \$10.00           | \$897.00      |                        |                            |                            | \$15,795.00             |
|            |                   | \$763.00      |                        |                            |                            | \$29,426.00             |
|            |                   | \$562.00      |                        | \$17,460.00                |                            |                         |
| \$7,019.00 | \$6,130.00        | \$6,021.00    | \$0.00                 | \$17,460.00                | \$13,828.00                | \$189,642.00            |
| \$0.00     | \$2,000.00        | \$4,000.00    | \$0.00                 | \$0.00                     | \$45,000.00                | \$165,000.00            |

|         |         |         |     |          |           |          |
|---------|---------|---------|-----|----------|-----------|----------|
| \$7,019 | \$4,130 | \$2,021 | \$0 | \$17,460 | -\$31,172 | \$24,642 |
|         |         |         |     |          |           |          |



Ogallala  
Financial

March

April

May

June

July

Aug

\$0.00

\$0.00

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| 1220       | 1270<br>preschool | Interest 1410 | Local Lic<br>Fees 1610 | <b>City Fines<br/>1620</b> | Other Local<br>Rev 1910-90 | County Fines<br>2110-30 |
|------------|-------------------|---------------|------------------------|----------------------------|----------------------------|-------------------------|
|            | \$840.00          | \$567.00      |                        |                            | \$2,650.00                 | \$22,102.00             |
| \$2,700.00 | \$1,060.00        | \$627.00      |                        |                            |                            | \$22,497.00             |
| \$150.00   | \$770.00          | \$436.00      |                        |                            |                            | \$20,383.00             |
|            |                   | \$334.00      |                        |                            |                            | \$16,049.00             |
|            |                   | \$333.00      |                        |                            | \$2,000.00                 | \$13,467.00             |

|            |            |            |        |             |              |              |
|------------|------------|------------|--------|-------------|--------------|--------------|
|            | \$865.00   | \$327.00   |        |             |              | \$15,879.00  |
| \$902.00   | \$1,390.00 | \$291.00   |        |             |              |              |
| \$867.00   | \$955.00   | \$275.00   |        |             | \$11,178.00  | \$17,432.00  |
| \$1,050.00 | \$240.00   | \$609.00   |        |             | (\$2,000.00) | \$16,612.00  |
| \$1,350.00 | \$10.00    | \$897.00   |        |             |              | \$15,795.00  |
|            |            | \$763.00   |        |             |              | \$29,426.00  |
|            |            | \$562.00   |        | \$17,460.00 |              |              |
| \$7,019.00 | \$6,130.00 | \$6,021.00 | \$0.00 | \$17,460.00 | \$13,828.00  | \$189,642.00 |
| \$0.00     | \$2,000.00 | \$4,000.00 | \$0.00 | \$0.00      | \$45,000.00  | \$165,000.00 |
| \$7,019    | \$4,130    | \$2,021    | \$0    | \$17,460    | -\$31,172    | \$24,642     |
|            |            |            |        |             |              |              |



Ogallala  
Financial

| March | April         | May           | June          | July          | Aug           |               |
|-------|---------------|---------------|---------------|---------------|---------------|---------------|
|       | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |

| 1220       | 1270<br>preschool | Interest 1410 | Local Lic<br>Fees 1610 | <b>City Fines<br/>1620</b> | Other Local<br>Rev 1910-90 | County Fines<br>2110-30 |
|------------|-------------------|---------------|------------------------|----------------------------|----------------------------|-------------------------|
|            | \$840.00          | \$567.00      |                        |                            | \$2,650.00                 | \$22,102.00             |
| \$2,700.00 | \$1,060.00        | \$627.00      |                        |                            |                            | \$22,497.00             |
| \$150.00   | \$770.00          | \$436.00      |                        |                            |                            | \$20,383.00             |
|            |                   | \$334.00      |                        |                            |                            | \$16,049.00             |
|            |                   | \$333.00      |                        |                            | \$2,000.00                 | \$13,467.00             |
|            | \$865.00          | \$327.00      |                        |                            |                            | \$15,879.00             |
| \$902.00   | \$1,390.00        | \$291.00      |                        |                            |                            |                         |
| \$867.00   | \$955.00          | \$275.00      |                        |                            | \$11,178.00                | \$17,432.00             |
| \$1,050.00 | \$240.00          | \$609.00      |                        |                            | (\$2,000.00)               | \$16,612.00             |
| \$1,350.00 | \$10.00           | \$897.00      |                        |                            |                            | \$15,795.00             |
|            |                   | \$763.00      |                        |                            |                            | \$29,426.00             |
|            |                   | \$562.00      |                        | \$17,460.00                |                            |                         |
| \$7,019.00 | \$6,130.00        | \$6,021.00    | \$0.00                 | \$17,460.00                | \$13,828.00                | \$189,642.00            |
| \$0.00     | \$2,000.00        | \$4,000.00    | \$0.00                 | \$0.00                     | \$45,000.00                | \$165,000.00            |
| \$7,019    | \$4,130           | \$2,021       | \$0                    | \$17,460                   | -\$31,172                  | \$24,642                |
|            |                   |               |                        |                            |                            |                         |





Ogallala  
Financial

March

April

May

June

July

Aug

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

| 1220       | 1270<br>preschool | Interest 1410 | Local Lic<br>Fees 1610 | <b>City Fines<br/>1620</b> | Other Local<br>Rev 1910-90 | County Fines<br>2110-30 |
|------------|-------------------|---------------|------------------------|----------------------------|----------------------------|-------------------------|
|            | \$840.00          | \$567.00      |                        |                            | \$2,650.00                 | \$22,102.00             |
| \$2,700.00 | \$1,060.00        | \$627.00      |                        |                            |                            | \$22,497.00             |
| \$150.00   | \$770.00          | \$436.00      |                        |                            |                            | \$20,383.00             |
|            |                   | \$334.00      |                        |                            |                            | \$16,049.00             |
|            |                   | \$333.00      |                        |                            | \$2,000.00                 | \$13,467.00             |
|            | \$865.00          | \$327.00      |                        |                            |                            | \$15,879.00             |
| \$902.00   | \$1,390.00        | \$291.00      |                        |                            |                            |                         |
| \$867.00   | \$955.00          | \$275.00      |                        |                            | \$11,178.00                | \$17,432.00             |
| \$1,050.00 | \$240.00          | \$609.00      |                        |                            | (\$2,000.00)               | \$16,612.00             |
| \$1,350.00 | \$10.00           | \$897.00      |                        |                            |                            | \$15,795.00             |
|            |                   | \$763.00      |                        |                            |                            | \$29,426.00             |
|            |                   | \$562.00      |                        | \$17,460.00                |                            |                         |
| \$7,019.00 | \$6,130.00        | \$6,021.00    | \$0.00                 | \$17,460.00                | \$13,828.00                | \$189,642.00            |
| \$0.00     | \$2,000.00        | \$4,000.00    | \$0.00                 | \$0.00                     | \$45,000.00                | \$165,000.00            |
| \$7,019    | \$4,130           | \$2,021       | \$0                    | \$17,460                   | -\$31,172                  | \$24,642                |
|            |                   |               |                        |                            |                            |                         |





Ogallala  
Financial

| March         | April         | May           | June          | July          | Aug           |
|---------------|---------------|---------------|---------------|---------------|---------------|
| <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |

| 1220       | 1270<br>preschool | Interest 1410 | Local Lic<br>Fees 1610 | <b>City Fines<br/>1620</b> | Other Local<br>Rev 1910-90 | County Fines<br>2110-30 |
|------------|-------------------|---------------|------------------------|----------------------------|----------------------------|-------------------------|
|            | \$840.00          | \$567.00      |                        |                            | \$2,650.00                 | \$22,102.00             |
| \$2,700.00 | \$1,060.00        | \$627.00      |                        |                            |                            | \$22,497.00             |
| \$150.00   | \$770.00          | \$436.00      |                        |                            |                            | \$20,383.00             |
|            |                   | \$334.00      |                        |                            |                            | \$16,049.00             |
|            |                   | \$333.00      |                        |                            | \$2,000.00                 | \$13,467.00             |
|            | \$865.00          | \$327.00      |                        |                            |                            | \$15,879.00             |
| \$902.00   | \$1,390.00        | \$291.00      |                        |                            |                            |                         |
| \$867.00   | \$955.00          | \$275.00      |                        |                            | \$11,178.00                | \$17,432.00             |
| \$1,050.00 | \$240.00          | \$609.00      |                        |                            | (\$2,000.00)               | \$16,612.00             |
| \$1,350.00 | \$10.00           | \$897.00      |                        |                            |                            | \$15,795.00             |
|            |                   | \$763.00      |                        |                            |                            | \$29,426.00             |
|            |                   | \$562.00      |                        | \$17,460.00                |                            |                         |
| \$7,019.00 | \$6,130.00        | \$6,021.00    | \$0.00                 | \$17,460.00                | \$13,828.00                | \$189,642.00            |
| \$0.00     | \$2,000.00        | \$4,000.00    | \$0.00                 | \$0.00                     | \$45,000.00                | \$165,000.00            |
| \$7,019    | \$4,130           | \$2,021       | \$0                    | \$17,460                   | -\$31,172                  | \$24,642                |
|            |                   |               |                        |                            |                            |                         |





Ogallala  
Financial

|               |               |               |               |               |               |
|---------------|---------------|---------------|---------------|---------------|---------------|
| March         | April         | May           | June          | July          | Aug           |
| <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |

| 1220       | 1270<br>preschool | Interest 1410 | Local Lic<br>Fees 1610 | <b>City Fines<br/>1620</b> | Other Local<br>Rev 1910-90 | County Fines<br>2110-30 |
|------------|-------------------|---------------|------------------------|----------------------------|----------------------------|-------------------------|
|            | \$840.00          | \$567.00      |                        |                            | \$2,650.00                 | \$22,102.00             |
| \$2,700.00 | \$1,060.00        | \$627.00      |                        |                            |                            | \$22,497.00             |
| \$150.00   | \$770.00          | \$436.00      |                        |                            |                            | \$20,383.00             |
|            |                   | \$334.00      |                        |                            |                            | \$16,049.00             |
|            |                   | \$333.00      |                        |                            | \$2,000.00                 | \$13,467.00             |
|            | \$865.00          | \$327.00      |                        |                            |                            | \$15,879.00             |
| \$902.00   | \$1,390.00        | \$291.00      |                        |                            |                            |                         |
| \$867.00   | \$955.00          | \$275.00      |                        |                            | \$11,178.00                | \$17,432.00             |
| \$1,050.00 | \$240.00          | \$609.00      |                        |                            | (\$2,000.00)               | \$16,612.00             |
| \$1,350.00 | \$10.00           | \$897.00      |                        |                            |                            | \$15,795.00             |
|            |                   | \$763.00      |                        |                            |                            | \$29,426.00             |
|            |                   | \$562.00      |                        | \$17,460.00                |                            |                         |
| \$7,019.00 | \$6,130.00        | \$6,021.00    | \$0.00                 | \$17,460.00                | \$13,828.00                | \$189,642.00            |



|         |            |            |        |          |             |              |
|---------|------------|------------|--------|----------|-------------|--------------|
| \$0.00  | \$2,000.00 | \$4,000.00 | \$0.00 | \$0.00   | \$45,000.00 | \$165,000.00 |
| \$7,019 | \$4,130    | \$2,021    | \$0    | \$17,460 | -\$31,172   | \$24,642     |
|         |            |            |        |          |             |              |

Ogallala  
Financial

| March         | April         | May           | June          | July          | Aug           |
|---------------|---------------|---------------|---------------|---------------|---------------|
| <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |

| 1220       | 1270<br>preschool | Interest 1410 | Local Lic<br>Fees 1610 | <b>City Fines<br/>1620</b> | Other Local<br>Rev 1910-90 | County Fines<br>2110-30 |
|------------|-------------------|---------------|------------------------|----------------------------|----------------------------|-------------------------|
|            | \$840.00          | \$567.00      |                        |                            | \$2,650.00                 | \$22,102.00             |
| \$2,700.00 | \$1,060.00        | \$627.00      |                        |                            |                            | \$22,497.00             |
| \$150.00   | \$770.00          | \$436.00      |                        |                            |                            | \$20,383.00             |
|            |                   | \$334.00      |                        |                            |                            | \$16,049.00             |



|            |            |            |        |             |              |              |
|------------|------------|------------|--------|-------------|--------------|--------------|
|            |            | \$333.00   |        |             | \$2,000.00   | \$13,467.00  |
|            | \$865.00   | \$327.00   |        |             |              | \$15,879.00  |
| \$902.00   | \$1,390.00 | \$291.00   |        |             |              |              |
| \$867.00   | \$955.00   | \$275.00   |        |             | \$11,178.00  | \$17,432.00  |
| \$1,050.00 | \$240.00   | \$609.00   |        |             | (\$2,000.00) | \$16,612.00  |
| \$1,350.00 | \$10.00    | \$897.00   |        |             |              | \$15,795.00  |
|            |            | \$763.00   |        |             |              | \$29,426.00  |
|            |            | \$562.00   |        | \$17,460.00 |              |              |
| \$7,019.00 | \$6,130.00 | \$6,021.00 | \$0.00 | \$17,460.00 | \$13,828.00  | \$189,642.00 |
| \$0.00     | \$2,000.00 | \$4,000.00 | \$0.00 | \$0.00      | \$45,000.00  | \$165,000.00 |
| \$7,019    | \$4,130    | \$2,021    | \$0    | \$17,460    | -\$31,172    | \$24,642     |
|            |            |            |        |             |              |              |

Ogallala  
Financial

March

April

May

June

July

Aug

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00



| 1220       | 1270<br>preschool | Interest 1410 | Local Lic<br>Fees 1610 | <b>City Fines<br/>1620</b> | Other Local<br>Rev 1910-90 | County Fines<br>2110-30 |
|------------|-------------------|---------------|------------------------|----------------------------|----------------------------|-------------------------|
|            | \$840.00          | \$567.00      |                        |                            | \$2,650.00                 | \$22,102.00             |
| \$2,700.00 | \$1,060.00        | \$627.00      |                        |                            |                            | \$22,497.00             |
| \$150.00   | \$770.00          | \$436.00      |                        |                            |                            | \$20,383.00             |
|            |                   | \$334.00      |                        |                            |                            | \$16,049.00             |
|            |                   | \$333.00      |                        |                            | \$2,000.00                 | \$13,467.00             |
|            | \$865.00          | \$327.00      |                        |                            |                            | \$15,879.00             |
| \$902.00   | \$1,390.00        | \$291.00      |                        |                            |                            |                         |
| \$867.00   | \$955.00          | \$275.00      |                        |                            | \$11,178.00                | \$17,432.00             |
| \$1,050.00 | \$240.00          | \$609.00      |                        |                            | (\$2,000.00)               | \$16,612.00             |
| \$1,350.00 | \$10.00           | \$897.00      |                        |                            |                            | \$15,795.00             |
|            |                   | \$763.00      |                        |                            |                            | \$29,426.00             |
|            |                   | \$562.00      |                        | \$17,460.00                |                            |                         |
| \$7,019.00 | \$6,130.00        | \$6,021.00    | \$0.00                 | \$17,460.00                | \$13,828.00                | \$189,642.00            |
| \$0.00     | \$2,000.00        | \$4,000.00    | \$0.00                 | \$0.00                     | \$45,000.00                | \$165,000.00            |
| \$7,019    | \$4,130           | \$2,021       | \$0                    | \$17,460                   | -\$31,172                  | \$24,642                |
|            |                   |               |                        |                            |                            |                         |

| ESU 2210    | <b>SPED<br/>School Age</b> | <b>SPED 3125</b> | Homestead | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|-------------|----------------------------|------------------|-----------|-------------------------|------------|---------------|
|             |                            |                  |           |                         |            |               |
|             |                            |                  |           |                         |            |               |
|             |                            |                  |           |                         |            |               |
|             |                            |                  |           |                         |            |               |
|             |                            |                  |           |                         |            |               |
|             |                            |                  |           |                         |            |               |
|             |                            |                  |           |                         |            |               |
|             |                            |                  |           |                         |            |               |
|             |                            |                  |           |                         |            |               |
|             |                            |                  |           |                         |            |               |
|             |                            |                  |           |                         |            |               |
|             |                            |                  |           |                         |            |               |
|             |                            |                  |           |                         |            |               |
| \$0.00      | \$0.00                     | \$0.00           | \$0.00    | \$0.00                  | \$0.00     | \$0.00        |
| \$10,000.00 | \$785,000.00               | \$0.00           | \$0.00    | \$0.00                  | \$9,000.00 | \$20,000.00   |
| -\$10,000   | -\$785,000                 | \$0              | \$0       | \$0                     | -\$9,000   | -\$20,000     |
|             |                            |                  |           |                         |            |               |





| ESU 2210      | <b>SPED<br/>School Age</b> | <b>SPED 3125</b> | Homestead    | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|---------------|----------------------------|------------------|--------------|-------------------------|------------|---------------|
| \$1,000.00    |                            |                  |              |                         |            |               |
|               |                            |                  |              |                         | \$7,942.00 | \$2,467.00    |
|               |                            |                  |              |                         |            |               |
| \$165.00      | \$119,975.00               |                  |              |                         |            |               |
|               | \$119,976.00               |                  |              |                         |            | \$2,512.00    |
|               | \$118,287.00               |                  |              | \$149,448.00            |            |               |
| \$16,957.00   | \$119,601.00               |                  | \$33,821.00  |                         |            |               |
|               | \$118,677.00               |                  | \$33,821.00  |                         |            | \$11,355.00   |
|               | \$240,253.00               | (\$119,601.00)   | \$33,821.00  | \$149,448.00            |            |               |
| \$5,503.00    | \$128,812.00               |                  | \$33,821.00  |                         |            |               |
| (\$18,121.00) |                            |                  | \$33,821.00  |                         |            | \$5,245.00    |
|               |                            |                  | \$33,821.00  |                         |            |               |
| \$5,504.00    | \$965,581.00               | (\$119,601.00)   | \$202,926.00 | \$298,896.00            | \$7,942.00 | \$21,579.00   |
| \$10,000.00   | \$785,000.00               | \$0.00           | \$0.00       | \$0.00                  | \$9,000.00 | \$20,000.00   |
| -\$4,496      | \$180,581                  | -\$119,601       | \$202,926    | \$298,896               | -\$1,058   | \$1,579       |
|               |                            |                  |              |                         |            |               |





| ESU 2210      | <b>SPED<br/>School Age</b> | <b>SPED 3125</b> | Homestead    | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|---------------|----------------------------|------------------|--------------|-------------------------|------------|---------------|
| \$1,000.00    |                            |                  |              |                         |            |               |
|               |                            |                  |              |                         | \$7,942.00 | \$2,467.00    |
|               |                            |                  |              |                         |            |               |
| \$165.00      | \$119,975.00               |                  |              |                         |            |               |
|               | \$119,976.00               |                  |              |                         |            | \$2,512.00    |
|               | \$118,287.00               |                  |              | \$149,448.00            |            |               |
| \$16,957.00   | \$119,601.00               |                  | \$33,821.00  |                         |            |               |
|               | \$118,677.00               |                  | \$33,821.00  |                         |            | \$11,355.00   |
|               | \$240,253.00               | (\$119,601.00)   | \$33,821.00  | \$149,448.00            |            |               |
| \$5,503.00    | \$128,812.00               |                  | \$33,821.00  |                         |            |               |
| (\$18,121.00) |                            |                  | \$33,821.00  |                         |            | \$5,245.00    |
|               |                            |                  | \$33,821.00  |                         |            |               |
| \$5,504.00    | \$965,581.00               | (\$119,601.00)   | \$202,926.00 | \$298,896.00            | \$7,942.00 | \$21,579.00   |
| \$10,000.00   | \$785,000.00               | \$0.00           | \$0.00       | \$0.00                  | \$9,000.00 | \$20,000.00   |



|          |           |            |           |           |          |         |
|----------|-----------|------------|-----------|-----------|----------|---------|
| -\$4,496 | \$180,581 | -\$119,601 | \$202,926 | \$298,896 | -\$1,058 | \$1,579 |
|          |           |            |           |           |          |         |

| ESU 2210   | <b>SPED<br/>School Age</b> | <b>SPED 3125</b> | Homestead | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|------------|----------------------------|------------------|-----------|-------------------------|------------|---------------|
| \$1,000.00 |                            |                  |           |                         |            |               |
|            |                            |                  |           |                         | \$7,942.00 | \$2,467.00    |
|            |                            |                  |           |                         |            |               |
| \$165.00   | \$119,975.00               |                  |           |                         |            |               |
|            | \$119,976.00               |                  |           |                         |            | \$2,512.00    |



|               |              |                |              |              |            |             |
|---------------|--------------|----------------|--------------|--------------|------------|-------------|
|               | \$118,287.00 |                |              | \$149,448.00 |            |             |
| \$16,957.00   | \$119,601.00 |                | \$33,821.00  |              |            |             |
|               | \$118,677.00 |                | \$33,821.00  |              |            | \$11,355.00 |
|               | \$240,253.00 | (\$119,601.00) | \$33,821.00  | \$149,448.00 |            |             |
| \$5,503.00    | \$128,812.00 |                | \$33,821.00  |              |            |             |
| (\$18,121.00) |              |                | \$33,821.00  |              |            | \$5,245.00  |
|               |              |                | \$33,821.00  |              |            |             |
| \$5,504.00    | \$965,581.00 | (\$119,601.00) | \$202,926.00 | \$298,896.00 | \$7,942.00 | \$21,579.00 |
| \$10,000.00   | \$785,000.00 | \$0.00         | \$0.00       | \$0.00       | \$9,000.00 | \$20,000.00 |
| -\$4,496      | \$180,581    | -\$119,601     | \$202,926    | \$298,896    | -\$1,058   | \$1,579     |
|               |              |                |              |              |            |             |





| ESU 2210      | <b>SPED<br/>School Age</b> | <b>SPED 3125</b> | Homestead    | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|---------------|----------------------------|------------------|--------------|-------------------------|------------|---------------|
| \$1,000.00    |                            |                  |              |                         |            |               |
|               |                            |                  |              |                         | \$7,942.00 | \$2,467.00    |
|               |                            |                  |              |                         |            |               |
| \$165.00      | \$119,975.00               |                  |              |                         |            |               |
|               | \$119,976.00               |                  |              |                         |            | \$2,512.00    |
|               | \$118,287.00               |                  |              | \$149,448.00            |            |               |
| \$16,957.00   | \$119,601.00               |                  | \$33,821.00  |                         |            |               |
|               | \$118,677.00               |                  | \$33,821.00  |                         |            | \$11,355.00   |
|               | \$240,253.00               | (\$119,601.00)   | \$33,821.00  | \$149,448.00            |            |               |
| \$5,503.00    | \$128,812.00               |                  | \$33,821.00  |                         |            |               |
| (\$18,121.00) |                            |                  | \$33,821.00  |                         |            | \$5,245.00    |
|               |                            |                  | \$33,821.00  |                         |            |               |
| \$5,504.00    | \$965,581.00               | (\$119,601.00)   | \$202,926.00 | \$298,896.00            | \$7,942.00 | \$21,579.00   |
| \$10,000.00   | \$785,000.00               | \$0.00           | \$0.00       | \$0.00                  | \$9,000.00 | \$20,000.00   |
| -\$4,496      | \$180,581                  | -\$119,601       | \$202,926    | \$298,896               | -\$1,058   | \$1,579       |
|               |                            |                  |              |                         |            |               |





| ESU 2210      | <b>SPED<br/>School Age</b> | <b>SPED 3125</b> | Homestead    | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|---------------|----------------------------|------------------|--------------|-------------------------|------------|---------------|
| \$1,000.00    |                            |                  |              |                         |            |               |
|               |                            |                  |              |                         | \$7,942.00 | \$2,467.00    |
|               |                            |                  |              |                         |            |               |
| \$165.00      | \$119,975.00               |                  |              |                         |            |               |
|               | \$119,976.00               |                  |              |                         |            | \$2,512.00    |
|               | \$118,287.00               |                  |              | \$149,448.00            |            |               |
| \$16,957.00   | \$119,601.00               |                  | \$33,821.00  |                         |            |               |
|               | \$118,677.00               |                  | \$33,821.00  |                         |            | \$11,355.00   |
|               | \$240,253.00               | (\$119,601.00)   | \$33,821.00  | \$149,448.00            |            |               |
| \$5,503.00    | \$128,812.00               |                  | \$33,821.00  |                         |            |               |
| (\$18,121.00) |                            |                  | \$33,821.00  |                         |            | \$5,245.00    |
|               |                            |                  | \$33,821.00  |                         |            |               |
| \$5,504.00    | \$965,581.00               | (\$119,601.00)   | \$202,926.00 | \$298,896.00            | \$7,942.00 | \$21,579.00   |
| \$10,000.00   | \$785,000.00               | \$0.00           | \$0.00       | \$0.00                  | \$9,000.00 | \$20,000.00   |
| -\$4,496      | \$180,581                  | -\$119,601       | \$202,926    | \$298,896               | -\$1,058   | \$1,579       |
|               |                            |                  |              |                         |            |               |





| ESU 2210      | <b>SPED<br/>School Age</b> | <b>SPED 3125</b> | Homestead    | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|---------------|----------------------------|------------------|--------------|-------------------------|------------|---------------|
| \$1,000.00    |                            |                  |              |                         |            |               |
|               |                            |                  |              |                         | \$7,942.00 | \$2,467.00    |
|               |                            |                  |              |                         |            |               |
| \$165.00      | \$119,975.00               |                  |              |                         |            |               |
|               | \$119,976.00               |                  |              |                         |            | \$2,512.00    |
|               | \$118,287.00               |                  |              | \$149,448.00            |            |               |
| \$16,957.00   | \$119,601.00               |                  | \$33,821.00  |                         |            |               |
|               | \$118,677.00               |                  | \$33,821.00  |                         |            | \$11,355.00   |
|               | \$240,253.00               | (\$119,601.00)   | \$33,821.00  | \$149,448.00            |            |               |
| \$5,503.00    | \$128,812.00               |                  | \$33,821.00  |                         |            |               |
| (\$18,121.00) |                            |                  | \$33,821.00  |                         |            | \$5,245.00    |
|               |                            |                  | \$33,821.00  |                         |            |               |
| \$5,504.00    | \$965,581.00               | (\$119,601.00)   | \$202,926.00 | \$298,896.00            | \$7,942.00 | \$21,579.00   |
| \$10,000.00   | \$785,000.00               | \$0.00           | \$0.00       | \$0.00                  | \$9,000.00 | \$20,000.00   |
| -\$4,496      | \$180,581                  | -\$119,601       | \$202,926    | \$298,896               | -\$1,058   | \$1,579       |
|               |                            |                  |              |                         |            |               |





| ESU 2210      | <b>SPED<br/>School Age</b> | <b>SPED 3125</b> | Homestead    | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|---------------|----------------------------|------------------|--------------|-------------------------|------------|---------------|
| \$1,000.00    |                            |                  |              |                         |            |               |
|               |                            |                  |              |                         | \$7,942.00 | \$2,467.00    |
|               |                            |                  |              |                         |            |               |
| \$165.00      | \$119,975.00               |                  |              |                         |            |               |
|               | \$119,976.00               |                  |              |                         |            | \$2,512.00    |
|               | \$118,287.00               |                  |              | \$149,448.00            |            |               |
| \$16,957.00   | \$119,601.00               |                  | \$33,821.00  |                         |            |               |
|               | \$118,677.00               |                  | \$33,821.00  |                         |            | \$11,355.00   |
|               | \$240,253.00               | (\$119,601.00)   | \$33,821.00  | \$149,448.00            |            |               |
| \$5,503.00    | \$128,812.00               |                  | \$33,821.00  |                         |            |               |
| (\$18,121.00) |                            |                  | \$33,821.00  |                         |            | \$5,245.00    |
|               |                            |                  | \$33,821.00  |                         |            |               |
| \$5,504.00    | \$965,581.00               | (\$119,601.00)   | \$202,926.00 | \$298,896.00            | \$7,942.00 | \$21,579.00   |

|             |              |            |           |           |            |             |
|-------------|--------------|------------|-----------|-----------|------------|-------------|
| \$10,000.00 | \$785,000.00 | \$0.00     | \$0.00    | \$0.00    | \$9,000.00 | \$20,000.00 |
| -\$4,496    | \$180,581    | -\$119,601 | \$202,926 | \$298,896 | -\$1,058   | \$1,579     |
|             |              |            |           |           |            |             |



| ESU 2210   | <b>SPED<br/>School Age</b> | <b>SPED 3125</b> | Homestead | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|------------|----------------------------|------------------|-----------|-------------------------|------------|---------------|
| \$1,000.00 |                            |                  |           |                         |            |               |
|            |                            |                  |           |                         | \$7,942.00 | \$2,467.00    |
|            |                            |                  |           |                         |            |               |
| \$165.00   | \$119,975.00               |                  |           |                         |            |               |

|               |              |                |              |              |            |             |
|---------------|--------------|----------------|--------------|--------------|------------|-------------|
|               | \$119,976.00 |                |              |              |            | \$2,512.00  |
|               | \$118,287.00 |                |              | \$149,448.00 |            |             |
| \$16,957.00   | \$119,601.00 |                | \$33,821.00  |              |            |             |
|               | \$118,677.00 |                | \$33,821.00  |              |            | \$11,355.00 |
|               | \$240,253.00 | (\$119,601.00) | \$33,821.00  | \$149,448.00 |            |             |
| \$5,503.00    | \$128,812.00 |                | \$33,821.00  |              |            |             |
| (\$18,121.00) |              |                | \$33,821.00  |              |            | \$5,245.00  |
|               |              |                | \$33,821.00  |              |            |             |
| \$5,504.00    | \$965,581.00 | (\$119,601.00) | \$202,926.00 | \$298,896.00 | \$7,942.00 | \$21,579.00 |
| \$10,000.00   | \$785,000.00 | \$0.00         | \$0.00       | \$0.00       | \$9,000.00 | \$20,000.00 |
| -\$4,496      | \$180,581    | -\$119,601     | \$202,926    | \$298,896    | -\$1,058   | \$1,579     |
|               |              |                |              |              |            |             |





| ESU 2210      | <b>SPED<br/>School Age</b> | <b>SPED 3125</b> | Homestead    | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|---------------|----------------------------|------------------|--------------|-------------------------|------------|---------------|
| \$1,000.00    |                            |                  |              |                         |            |               |
|               |                            |                  |              |                         | \$7,942.00 | \$2,467.00    |
|               |                            |                  |              |                         |            |               |
| \$165.00      | \$119,975.00               |                  |              |                         |            |               |
|               | \$119,976.00               |                  |              |                         |            | \$2,512.00    |
|               | \$118,287.00               |                  |              | \$149,448.00            |            |               |
| \$16,957.00   | \$119,601.00               |                  | \$33,821.00  |                         |            |               |
|               | \$118,677.00               |                  | \$33,821.00  |                         |            | \$11,355.00   |
|               | \$240,253.00               | (\$119,601.00)   | \$33,821.00  | \$149,448.00            |            |               |
| \$5,503.00    | \$128,812.00               |                  | \$33,821.00  |                         |            |               |
| (\$18,121.00) |                            |                  | \$33,821.00  |                         |            | \$5,245.00    |
|               |                            |                  | \$33,821.00  |                         |            |               |
| \$5,504.00    | \$965,581.00               | (\$119,601.00)   | \$202,926.00 | \$298,896.00            | \$7,942.00 | \$21,579.00   |
| \$10,000.00   | \$785,000.00               | \$0.00           | \$0.00       | \$0.00                  | \$9,000.00 | \$20,000.00   |
| -\$4,496      | \$180,581                  | -\$119,601       | \$202,926    | \$298,896               | -\$1,058   | \$1,579       |
|               |                            |                  |              |                         |            |               |



| <b>Apportion<br/>3200</b> | <b>In Lieu 3300</b> | <b>St. Cat. 3500</b> | <b>Distance Ed.<br/>3511</b> | <b>Early</b> | <b>Other<br/>State3990</b> | <b>Title I 4200</b> |
|---------------------------|---------------------|----------------------|------------------------------|--------------|----------------------------|---------------------|
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
| \$0.00                    | \$0.00              | \$0.00               | \$0.00                       |              | \$0.00                     | \$0.00              |
| \$140,000.00              | \$5,000.00          | \$2,000.00           | \$0.00                       |              | \$0.00                     | \$125,000.00        |
| -\$140,000                | -\$5,000            | -\$2,000             | \$0                          |              |                            | -\$125,000          |
|                           |                     |                      |                              |              |                            |                     |





| <b>Apportion<br/>3200</b> | <b>In Lieu 3300</b> | <b>St. Cat. 3500</b> | <b>Distance Ed.<br/>3511</b> | <b>Early</b> | <b>Other<br/>State3990</b> | <b>Title I 4200</b> |
|---------------------------|---------------------|----------------------|------------------------------|--------------|----------------------------|---------------------|
|                           |                     |                      | \$1,000.00                   |              |                            | \$22,314.00         |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     | \$7,525.00           |                              |              |                            |                     |
| \$135,165.00              |                     |                      |                              |              |                            |                     |
|                           | \$2,919.00          |                      |                              |              |                            | \$89,677.00         |
|                           | \$173,856.00        |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
| \$135,165.00              | \$176,775.00        | \$7,525.00           | \$1,000.00                   |              | \$0.00                     | \$111,991.00        |
| \$140,000.00              | \$5,000.00          | \$2,000.00           | \$0.00                       |              | \$0.00                     | \$125,000.00        |
| -\$4,835                  | \$171,775           | \$5,525              | \$1,000                      |              |                            | -\$13,009           |
|                           |                     |                      |                              |              |                            |                     |





| <b>Apportion<br/>3200</b> | <b>In Lieu 3300</b> | St. Cat. 3500 | Distance Ed.<br>3511 | Early | Other<br>State3990 | <b>Title I 4200</b> |
|---------------------------|---------------------|---------------|----------------------|-------|--------------------|---------------------|
|                           |                     |               | \$1,000.00           |       |                    | \$22,314.00         |
|                           |                     |               |                      |       |                    |                     |
|                           |                     |               |                      |       |                    |                     |
|                           |                     |               |                      |       |                    |                     |
|                           |                     | \$7,525.00    |                      |       |                    |                     |
| \$135,165.00              |                     |               |                      |       |                    |                     |
|                           | \$2,919.00          |               |                      |       |                    | \$89,677.00         |
|                           | \$173,856.00        |               |                      |       |                    |                     |
|                           |                     |               |                      |       |                    |                     |
|                           |                     |               |                      |       |                    |                     |
|                           |                     |               |                      |       |                    |                     |
|                           |                     |               |                      |       |                    |                     |
| \$135,165.00              | \$176,775.00        | \$7,525.00    | \$1,000.00           |       | \$0.00             | \$111,991.00        |
| \$140,000.00              | \$5,000.00          | \$2,000.00    | \$0.00               |       | \$0.00             | \$125,000.00        |

|           |           |         |         |  |  |            |
|-----------|-----------|---------|---------|--|--|------------|
| - \$4,835 | \$171,775 | \$5,525 | \$1,000 |  |  | - \$13,009 |
|           |           |         |         |  |  |            |



| <b>Apportion<br/>3200</b> | <b>In Lieu 3300</b> | St. Cat. 3500 | Distance Ed.<br>3511 | Early | Other<br>State3990 | <b>Title I 4200</b> |
|---------------------------|---------------------|---------------|----------------------|-------|--------------------|---------------------|
|                           |                     |               | \$1,000.00           |       |                    | \$22,314.00         |
|                           |                     |               |                      |       |                    |                     |
|                           |                     |               |                      |       |                    |                     |
|                           |                     |               |                      |       |                    |                     |
|                           |                     | \$7,525.00    |                      |       |                    |                     |

|              |              |            |            |  |        |              |
|--------------|--------------|------------|------------|--|--------|--------------|
| \$135,165.00 |              |            |            |  |        |              |
|              | \$2,919.00   |            |            |  |        | \$89,677.00  |
|              | \$173,856.00 |            |            |  |        |              |
|              |              |            |            |  |        |              |
|              |              |            |            |  |        |              |
|              |              |            |            |  |        |              |
|              |              |            |            |  |        |              |
| \$135,165.00 | \$176,775.00 | \$7,525.00 | \$1,000.00 |  | \$0.00 | \$111,991.00 |
| \$140,000.00 | \$5,000.00   | \$2,000.00 | \$0.00     |  | \$0.00 | \$125,000.00 |
| -\$4,835     | \$171,775    | \$5,525    | \$1,000    |  |        | -\$13,009    |
|              |              |            |            |  |        |              |





| <b>Apportion<br/>3200</b> | <b>In Lieu 3300</b> | <b>St. Cat. 3500</b> | <b>Distance Ed.<br/>3511</b> | <b>Early</b> | <b>Other<br/>State3990</b> | <b>Title I 4200</b> |
|---------------------------|---------------------|----------------------|------------------------------|--------------|----------------------------|---------------------|
|                           |                     |                      | \$1,000.00                   |              |                            | \$22,314.00         |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     | \$7,525.00           |                              |              |                            |                     |
| \$135,165.00              |                     |                      |                              |              |                            |                     |
|                           | \$2,919.00          |                      |                              |              |                            | \$89,677.00         |
|                           | \$173,856.00        |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
| \$135,165.00              | \$176,775.00        | \$7,525.00           | \$1,000.00                   |              | \$0.00                     | \$111,991.00        |
| \$140,000.00              | \$5,000.00          | \$2,000.00           | \$0.00                       |              | \$0.00                     | \$125,000.00        |
| -\$4,835                  | \$171,775           | \$5,525              | \$1,000                      |              |                            | -\$13,009           |
|                           |                     |                      |                              |              |                            |                     |





| <b>Apportion<br/>3200</b> | <b>In Lieu 3300</b> | St. Cat. 3500 | Distance Ed.<br>3511 | Early | Other<br>State3990 | <b>Title I 4200</b> |
|---------------------------|---------------------|---------------|----------------------|-------|--------------------|---------------------|
|                           |                     |               | \$1,000.00           |       |                    | \$22,314.00         |
|                           |                     |               |                      |       |                    |                     |
|                           |                     |               |                      |       |                    |                     |
|                           |                     |               |                      |       |                    |                     |
|                           |                     | \$7,525.00    |                      |       |                    |                     |
| \$135,165.00              |                     |               |                      |       |                    |                     |
|                           | \$2,919.00          |               |                      |       |                    | \$89,677.00         |
|                           | \$173,856.00        |               |                      |       |                    |                     |
|                           |                     |               |                      |       |                    |                     |
|                           |                     |               |                      |       |                    |                     |
|                           |                     |               |                      |       |                    |                     |
|                           |                     |               |                      |       |                    |                     |
| \$135,165.00              | \$176,775.00        | \$7,525.00    | \$1,000.00           |       | \$0.00             | \$111,991.00        |
| \$140,000.00              | \$5,000.00          | \$2,000.00    | \$0.00               |       | \$0.00             | \$125,000.00        |
| -\$4,835                  | \$171,775           | \$5,525       | \$1,000              |       |                    | -\$13,009           |
|                           |                     |               |                      |       |                    |                     |





| <b>Apportion<br/>3200</b> | <b>In Lieu 3300</b> | <b>St. Cat. 3500</b> | <b>Distance Ed.<br/>3511</b> | <b>Early</b> | <b>Other<br/>State3990</b> | <b>Title I 4200</b> |
|---------------------------|---------------------|----------------------|------------------------------|--------------|----------------------------|---------------------|
|                           |                     |                      | \$1,000.00                   |              |                            | \$22,314.00         |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     | \$7,525.00           |                              |              |                            |                     |
| \$135,165.00              |                     |                      |                              |              |                            |                     |
|                           | \$2,919.00          |                      |                              |              |                            | \$89,677.00         |
|                           | \$173,856.00        |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
| \$135,165.00              | \$176,775.00        | \$7,525.00           | \$1,000.00                   |              | \$0.00                     | \$111,991.00        |
| \$140,000.00              | \$5,000.00          | \$2,000.00           | \$0.00                       |              | \$0.00                     | \$125,000.00        |
| -\$4,835                  | \$171,775           | \$5,525              | \$1,000                      |              |                            | -\$13,009           |
|                           |                     |                      |                              |              |                            |                     |





| <b>Apportion<br/>3200</b> | <b>In Lieu 3300</b> | <b>St. Cat. 3500</b> | <b>Distance Ed.<br/>3511</b> | <b>Early</b> | <b>Other<br/>State3990</b> | <b>Title I 4200</b> |
|---------------------------|---------------------|----------------------|------------------------------|--------------|----------------------------|---------------------|
|                           |                     |                      | \$1,000.00                   |              |                            | \$22,314.00         |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     | \$7,525.00           |                              |              |                            |                     |
| \$135,165.00              |                     |                      |                              |              |                            |                     |
|                           | \$2,919.00          |                      |                              |              |                            | \$89,677.00         |
|                           | \$173,856.00        |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
| \$135,165.00              | \$176,775.00        | \$7,525.00           | \$1,000.00                   |              | \$0.00                     | \$111,991.00        |



|              |            |            |         |  |        |              |
|--------------|------------|------------|---------|--|--------|--------------|
| \$140,000.00 | \$5,000.00 | \$2,000.00 | \$0.00  |  | \$0.00 | \$125,000.00 |
| -\$4,835     | \$171,775  | \$5,525    | \$1,000 |  |        | -\$13,009    |
|              |            |            |         |  |        |              |

| <b>Apportion<br/>3200</b> | <b>In Lieu 3300</b> | <b>St. Cat. 3500</b> | <b>Distance Ed.<br/>3511</b> | <b>Early</b> | <b>Other<br/>State3990</b> | <b>Title I 4200</b> |
|---------------------------|---------------------|----------------------|------------------------------|--------------|----------------------------|---------------------|
|                           |                     |                      | \$1,000.00                   |              |                            | \$22,314.00         |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |



|              |              |            |            |  |        |              |
|--------------|--------------|------------|------------|--|--------|--------------|
|              |              | \$7,525.00 |            |  |        |              |
| \$135,165.00 |              |            |            |  |        |              |
|              | \$2,919.00   |            |            |  |        | \$89,677.00  |
|              | \$173,856.00 |            |            |  |        |              |
|              |              |            |            |  |        |              |
|              |              |            |            |  |        |              |
|              |              |            |            |  |        |              |
|              |              |            |            |  |        |              |
| \$135,165.00 | \$176,775.00 | \$7,525.00 | \$1,000.00 |  | \$0.00 | \$111,991.00 |
| \$140,000.00 | \$5,000.00   | \$2,000.00 | \$0.00     |  | \$0.00 | \$125,000.00 |
| -\$4,835     | \$171,775    | \$5,525    | \$1,000    |  |        | -\$13,009    |
|              |              |            |            |  |        |              |





| <b>Apportion<br/>3200</b> | <b>In Lieu 3300</b> | <b>St. Cat. 3500</b> | <b>Distance Ed.<br/>3511</b> | <b>Early</b> | <b>Other<br/>State3990</b> | <b>Title I 4200</b> |
|---------------------------|---------------------|----------------------|------------------------------|--------------|----------------------------|---------------------|
|                           |                     |                      | \$1,000.00                   |              |                            | \$22,314.00         |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     | \$7,525.00           |                              |              |                            |                     |
| \$135,165.00              |                     |                      |                              |              |                            |                     |
|                           | \$2,919.00          |                      |                              |              |                            | \$89,677.00         |
|                           | \$173,856.00        |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
|                           |                     |                      |                              |              |                            |                     |
| \$135,165.00              | \$176,775.00        | \$7,525.00           | \$1,000.00                   |              | \$0.00                     | \$111,991.00        |
| \$140,000.00              | \$5,000.00          | \$2,000.00           | \$0.00                       |              | \$0.00                     | \$125,000.00        |
| -\$4,835                  | \$171,775           | \$5,525              | \$1,000                      |              |                            | -\$13,009           |
|                           |                     |                      |                              |              |                            |                     |

| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base<br/>4404-4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|--------------------------------|------------------|-------------|-------------|
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
| \$0.00                        | \$0.00                     | \$0.00              | \$0.00                         | \$0.00           | \$0.00      |             |
| \$0.00                        | \$100,000.00               |                     | \$200,000.00                   | \$0.00           | \$0.00      |             |
| \$0                           | -\$100,000                 | \$0                 | -\$200,000                     | \$0              | \$0         |             |
|                               |                            |                     |                                |                  |             |             |





| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base<br/>4404-4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|--------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                | \$12,917.00      |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               | \$2,609.00                 |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               | \$22,182.00                |                     |                                |                  |             |             |
|                               |                            |                     | \$76,685.00                    | \$116,041.00     |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     | \$28,965.00                    |                  | \$8,723.00  |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     | \$906.00                       |                  |             |             |
| \$0.00                        | \$27,930.00                | \$0.00              | \$106,556.00                   | \$128,958.00     | \$8,723.00  |             |
| \$0.00                        | \$100,000.00               |                     | \$200,000.00                   | \$0.00           | \$0.00      |             |
| \$0                           | -\$72,070                  | \$0                 | -\$93,444                      | \$128,958        | \$8,723     |             |
|                               |                            |                     |                                |                  |             |             |





| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base<br/>4404-4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|--------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                | \$12,917.00      |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               | \$2,609.00                 |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               | \$22,182.00                |                     |                                |                  |             |             |
|                               |                            |                     | \$76,685.00                    | \$116,041.00     |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     | \$28,965.00                    |                  | \$8,723.00  |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     | \$906.00                       |                  |             |             |
| \$0.00                        | \$27,930.00                | \$0.00              | \$106,556.00                   | \$128,958.00     | \$8,723.00  |             |
| \$0.00                        | \$100,000.00               |                     | \$200,000.00                   | \$0.00           | \$0.00      |             |



|     |           |     |           |           |         |  |
|-----|-----------|-----|-----------|-----------|---------|--|
| \$0 | -\$72,070 | \$0 | -\$93,444 | \$128,958 | \$8,723 |  |
|     |           |     |           |           |         |  |

| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base<br/>4404-4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|--------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                | \$12,917.00      |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               | \$2,609.00                 |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |



|        |              |        |              |              |            |  |
|--------|--------------|--------|--------------|--------------|------------|--|
|        |              |        |              |              |            |  |
|        | \$22,182.00  |        |              |              |            |  |
|        |              |        | \$76,685.00  | \$116,041.00 |            |  |
|        |              |        |              |              |            |  |
|        |              |        | \$28,965.00  |              | \$8,723.00 |  |
|        |              |        |              |              |            |  |
|        |              |        | \$906.00     |              |            |  |
| \$0.00 | \$27,930.00  | \$0.00 | \$106,556.00 | \$128,958.00 | \$8,723.00 |  |
| \$0.00 | \$100,000.00 |        | \$200,000.00 | \$0.00       | \$0.00     |  |
| \$0    | -\$72,070    | \$0    | -\$93,444    | \$128,958    | \$8,723    |  |
|        |              |        |              |              |            |  |





| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base<br/>4404-4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|--------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                | \$12,917.00      |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               | \$2,609.00                 |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               | \$22,182.00                |                     |                                |                  |             |             |
|                               |                            |                     | \$76,685.00                    | \$116,041.00     |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     | \$28,965.00                    |                  | \$8,723.00  |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     | \$906.00                       |                  |             |             |
| \$0.00                        | \$27,930.00                | \$0.00              | \$106,556.00                   | \$128,958.00     | \$8,723.00  |             |
| \$0.00                        | \$100,000.00               |                     | \$200,000.00                   | \$0.00           | \$0.00      |             |
| \$0                           | -\$72,070                  | \$0                 | -\$93,444                      | \$128,958        | \$8,723     |             |
|                               |                            |                     |                                |                  |             |             |





| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base<br/>4404-4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|--------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                | \$12,917.00      |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               | \$2,609.00                 |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               | \$22,182.00                |                     |                                |                  |             |             |
|                               |                            |                     | \$76,685.00                    | \$116,041.00     |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     | \$28,965.00                    |                  | \$8,723.00  |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     | \$906.00                       |                  |             |             |
| \$0.00                        | \$27,930.00                | \$0.00              | \$106,556.00                   | \$128,958.00     | \$8,723.00  |             |
| \$0.00                        | \$100,000.00               |                     | \$200,000.00                   | \$0.00           | \$0.00      |             |
| \$0                           | -\$72,070                  | \$0                 | -\$93,444                      | \$128,958        | \$8,723     |             |
|                               |                            |                     |                                |                  |             |             |





| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base<br/>4404-4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|--------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                | \$12,917.00      |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               | \$2,609.00                 |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               | \$22,182.00                |                     |                                |                  |             |             |
|                               |                            |                     | \$76,685.00                    | \$116,041.00     |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     | \$28,965.00                    |                  | \$8,723.00  |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     | \$906.00                       |                  |             |             |
| \$0.00                        | \$27,930.00                | \$0.00              | \$106,556.00                   | \$128,958.00     | \$8,723.00  |             |
| \$0.00                        | \$100,000.00               |                     | \$200,000.00                   | \$0.00           | \$0.00      |             |
| \$0                           | -\$72,070                  | \$0                 | -\$93,444                      | \$128,958        | \$8,723     |             |
|                               |                            |                     |                                |                  |             |             |





| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base<br/>4404-4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|--------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                | \$12,917.00      |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               | \$2,609.00                 |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               | \$22,182.00                |                     |                                |                  |             |             |
|                               |                            |                     | \$76,685.00                    | \$116,041.00     |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     | \$28,965.00                    |                  | \$8,723.00  |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     | \$906.00                       |                  |             |             |
| \$0.00                        | \$27,930.00                | \$0.00              | \$106,556.00                   | \$128,958.00     | \$8,723.00  |             |

|        |              |     |              |           |         |  |
|--------|--------------|-----|--------------|-----------|---------|--|
| \$0.00 | \$100,000.00 |     | \$200,000.00 | \$0.00    | \$0.00  |  |
| \$0    | -\$72,070    | \$0 | -\$93,444    | \$128,958 | \$8,723 |  |
|        |              |     |              |           |         |  |



| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base<br/>4404-4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|--------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                | \$12,917.00      |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               | \$2,609.00                 |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |

|        |              |        |              |              |            |  |
|--------|--------------|--------|--------------|--------------|------------|--|
|        |              |        |              |              |            |  |
|        |              |        |              |              |            |  |
|        | \$22,182.00  |        |              |              |            |  |
|        |              |        | \$76,685.00  | \$116,041.00 |            |  |
|        |              |        |              |              |            |  |
|        |              |        | \$28,965.00  |              | \$8,723.00 |  |
|        |              |        |              |              |            |  |
|        |              |        | \$906.00     |              |            |  |
| \$0.00 | \$27,930.00  | \$0.00 | \$106,556.00 | \$128,958.00 | \$8,723.00 |  |
| \$0.00 | \$100,000.00 |        | \$200,000.00 | \$0.00       | \$0.00     |  |
| \$0    | -\$72,070    | \$0    | -\$93,444    | \$128,958    | \$8,723    |  |
|        |              |        |              |              |            |  |





| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base<br/>4404-4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|--------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                | \$12,917.00      |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               | \$2,609.00                 |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               | \$22,182.00                |                     |                                |                  |             |             |
|                               |                            |                     | \$76,685.00                    | \$116,041.00     |             |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     | \$28,965.00                    |                  | \$8,723.00  |             |
|                               |                            |                     |                                |                  |             |             |
|                               |                            |                     | \$906.00                       |                  |             |             |
| \$0.00                        | \$27,930.00                | \$0.00              | \$106,556.00                   | \$128,958.00     | \$8,723.00  |             |
| \$0.00                        | \$100,000.00               |                     | \$200,000.00                   | \$0.00           | \$0.00      |             |
| \$0                           | -\$72,070                  | \$0                 | -\$93,444                      | \$128,958        | \$8,723     |             |
|                               |                            |                     |                                |                  |             |             |



| <b>Medicaid<br/>4450</b> | <b>Mecca 4455</b> | <b>Fed Stab<br/>4599/4580</b> | <b>ARRA 4610</b> | <b>ARRA 4611</b> | <b>Perkins 4700</b> | <b>ARRA Title<br/>4810</b> |
|--------------------------|-------------------|-------------------------------|------------------|------------------|---------------------|----------------------------|
|                          |                   |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
| \$0.00                   | \$0.00            | \$0.00                        | \$0.00           | \$0.00           | \$0.00              | \$0.00                     |
| \$1,000.00               | \$50,000.00       | \$0.00                        | \$0.00           | \$0.00           | \$5,000.00          | \$0.00                     |
| -\$1,000                 | -\$50,000         | \$0                           | \$0              | \$0              | -\$5,000            | \$0                        |
|                          |                   |                               |                  |                  |                     |                            |





| <b>Medicaid<br/>4450</b> | <b>Mecca 4455</b> | <b>Fed Stab<br/>4599/4580</b> | <b>ARRA 4610</b> | <b>ARRA 4611</b> | <b>Perkins 4700</b> | <b>ARRA Title<br/>4810</b> |
|--------------------------|-------------------|-------------------------------|------------------|------------------|---------------------|----------------------------|
| \$56.00                  |                   | \$500.00                      |                  |                  |                     |                            |
| \$18.00                  |                   |                               |                  |                  |                     |                            |
| \$869.00                 |                   |                               |                  |                  |                     |                            |
|                          |                   | \$12,261.00                   |                  |                  |                     |                            |
| \$156.00                 | \$8,636.00        |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
| \$1,315.00               |                   |                               |                  |                  |                     |                            |
| \$1,784.00               | \$7,677.00        |                               |                  |                  |                     |                            |
| \$427.00                 |                   |                               |                  |                  |                     |                            |
| \$1,764.00               |                   |                               |                  |                  |                     |                            |
|                          | \$6,629.00        |                               |                  |                  |                     |                            |
| \$577.00                 | \$6,584.00        |                               |                  |                  |                     |                            |
| \$6,966.00               | \$29,526.00       | \$12,761.00                   | \$0.00           | \$0.00           | \$0.00              | \$0.00                     |
| \$1,000.00               | \$50,000.00       | \$0.00                        | \$0.00           | \$0.00           | \$5,000.00          | \$0.00                     |
| \$5,966                  | -\$20,474         | \$12,761                      | \$0              | \$0              | -\$5,000            | \$0                        |
|                          |                   |                               |                  |                  |                     |                            |





| <b>Medicaid<br/>4450</b> | <b>Mecca 4455</b> | <b>Fed Stab<br/>4599/4580</b> | <b>ARRA 4610</b> | <b>ARRA 4611</b> | <b>Perkins 4700</b> | <b>ARRA Title<br/>4810</b> |
|--------------------------|-------------------|-------------------------------|------------------|------------------|---------------------|----------------------------|
| \$56.00                  |                   | \$500.00                      |                  |                  |                     |                            |
| \$18.00                  |                   |                               |                  |                  |                     |                            |
| \$869.00                 |                   |                               |                  |                  |                     |                            |
|                          |                   | \$12,261.00                   |                  |                  |                     |                            |
| \$156.00                 | \$8,636.00        |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
| \$1,315.00               |                   |                               |                  |                  |                     |                            |
| \$1,784.00               | \$7,677.00        |                               |                  |                  |                     |                            |
| \$427.00                 |                   |                               |                  |                  |                     |                            |
| \$1,764.00               |                   |                               |                  |                  |                     |                            |
|                          | \$6,629.00        |                               |                  |                  |                     |                            |
| \$577.00                 | \$6,584.00        |                               |                  |                  |                     |                            |
| \$6,966.00               | \$29,526.00       | \$12,761.00                   | \$0.00           | \$0.00           | \$0.00              | \$0.00                     |
| \$1,000.00               | \$50,000.00       | \$0.00                        | \$0.00           | \$0.00           | \$5,000.00          | \$0.00                     |

|         |           |          |     |     |          |     |
|---------|-----------|----------|-----|-----|----------|-----|
| \$5,966 | -\$20,474 | \$12,761 | \$0 | \$0 | -\$5,000 | \$0 |
|         |           |          |     |     |          |     |



| <b>Medicaid<br/>4450</b> | <b>Mecca 4455</b> | <b>Fed Stab<br/>4599/4580</b> | <b>ARRA 4610</b> | <b>ARRA 4611</b> | <b>Perkins 4700</b> | <b>ARRA Title<br/>4810</b> |
|--------------------------|-------------------|-------------------------------|------------------|------------------|---------------------|----------------------------|
| \$56.00                  |                   | \$500.00                      |                  |                  |                     |                            |
| \$18.00                  |                   |                               |                  |                  |                     |                            |
| \$869.00                 |                   |                               |                  |                  |                     |                            |
|                          |                   | \$12,261.00                   |                  |                  |                     |                            |
| \$156.00                 | \$8,636.00        |                               |                  |                  |                     |                            |

|            |             |             |        |        |            |        |
|------------|-------------|-------------|--------|--------|------------|--------|
|            |             |             |        |        |            |        |
| \$1,315.00 |             |             |        |        |            |        |
| \$1,784.00 | \$7,677.00  |             |        |        |            |        |
| \$427.00   |             |             |        |        |            |        |
| \$1,764.00 |             |             |        |        |            |        |
|            | \$6,629.00  |             |        |        |            |        |
| \$577.00   | \$6,584.00  |             |        |        |            |        |
| \$6,966.00 | \$29,526.00 | \$12,761.00 | \$0.00 | \$0.00 | \$0.00     | \$0.00 |
| \$1,000.00 | \$50,000.00 | \$0.00      | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 |
| \$5,966    | -\$20,474   | \$12,761    | \$0    | \$0    | -\$5,000   | \$0    |
|            |             |             |        |        |            |        |





| <b>Medicaid<br/>4450</b> | <b>Mecca 4455</b> | <b>Fed Stab<br/>4599/4580</b> | <b>ARRA 4610</b> | <b>ARRA 4611</b> | <b>Perkins 4700</b> | <b>ARRA Title<br/>4810</b> |
|--------------------------|-------------------|-------------------------------|------------------|------------------|---------------------|----------------------------|
| \$56.00                  |                   | \$500.00                      |                  |                  |                     |                            |
| \$18.00                  |                   |                               |                  |                  |                     |                            |
| \$869.00                 |                   |                               |                  |                  |                     |                            |
|                          |                   | \$12,261.00                   |                  |                  |                     |                            |
| \$156.00                 | \$8,636.00        |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
| \$1,315.00               |                   |                               |                  |                  |                     |                            |
| \$1,784.00               | \$7,677.00        |                               |                  |                  |                     |                            |
| \$427.00                 |                   |                               |                  |                  |                     |                            |
| \$1,764.00               |                   |                               |                  |                  |                     |                            |
|                          | \$6,629.00        |                               |                  |                  |                     |                            |
| \$577.00                 | \$6,584.00        |                               |                  |                  |                     |                            |
| \$6,966.00               | \$29,526.00       | \$12,761.00                   | \$0.00           | \$0.00           | \$0.00              | \$0.00                     |
| \$1,000.00               | \$50,000.00       | \$0.00                        | \$0.00           | \$0.00           | \$5,000.00          | \$0.00                     |
| \$5,966                  | -\$20,474         | \$12,761                      | \$0              | \$0              | -\$5,000            | \$0                        |
|                          |                   |                               |                  |                  |                     |                            |





| <b>Medicaid<br/>4450</b> | <b>Mecca 4455</b> | <b>Fed Stab<br/>4599/4580</b> | <b>ARRA 4610</b> | <b>ARRA 4611</b> | <b>Perkins 4700</b> | <b>ARRA Title<br/>4810</b> |
|--------------------------|-------------------|-------------------------------|------------------|------------------|---------------------|----------------------------|
| \$56.00                  |                   | \$500.00                      |                  |                  |                     |                            |
| \$18.00                  |                   |                               |                  |                  |                     |                            |
| \$869.00                 |                   |                               |                  |                  |                     |                            |
|                          |                   | \$12,261.00                   |                  |                  |                     |                            |
| \$156.00                 | \$8,636.00        |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
| \$1,315.00               |                   |                               |                  |                  |                     |                            |
| \$1,784.00               | \$7,677.00        |                               |                  |                  |                     |                            |
| \$427.00                 |                   |                               |                  |                  |                     |                            |
| \$1,764.00               |                   |                               |                  |                  |                     |                            |
|                          | \$6,629.00        |                               |                  |                  |                     |                            |
| \$577.00                 | \$6,584.00        |                               |                  |                  |                     |                            |
| \$6,966.00               | \$29,526.00       | \$12,761.00                   | \$0.00           | \$0.00           | \$0.00              | \$0.00                     |
| \$1,000.00               | \$50,000.00       | \$0.00                        | \$0.00           | \$0.00           | \$5,000.00          | \$0.00                     |
| \$5,966                  | -\$20,474         | \$12,761                      | \$0              | \$0              | -\$5,000            | \$0                        |
|                          |                   |                               |                  |                  |                     |                            |



| <b>Medicaid<br/>4450</b> | <b>Mecca 4455</b> | <b>Fed Stab<br/>4599/4580</b> | <b>ARRA 4610</b> | <b>ARRA 4611</b> | <b>Perkins 4700</b> | <b>ARRA Title<br/>4810</b> |
|--------------------------|-------------------|-------------------------------|------------------|------------------|---------------------|----------------------------|
| \$56.00                  |                   | \$500.00                      |                  |                  |                     |                            |
| \$18.00                  |                   |                               |                  |                  |                     |                            |
| \$869.00                 |                   |                               |                  |                  |                     |                            |
|                          |                   | \$12,261.00                   |                  |                  |                     |                            |
| \$156.00                 | \$8,636.00        |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
| \$1,315.00               |                   |                               |                  |                  |                     |                            |
| \$1,784.00               | \$7,677.00        |                               |                  |                  |                     |                            |
| \$427.00                 |                   |                               |                  |                  |                     |                            |
| \$1,764.00               |                   |                               |                  |                  |                     |                            |
|                          | \$6,629.00        |                               |                  |                  |                     |                            |
| \$577.00                 | \$6,584.00        |                               |                  |                  |                     |                            |
| \$6,966.00               | \$29,526.00       | \$12,761.00                   | \$0.00           | \$0.00           | \$0.00              | \$0.00                     |
| \$1,000.00               | \$50,000.00       | \$0.00                        | \$0.00           | \$0.00           | \$5,000.00          | \$0.00                     |
| \$5,966                  | -\$20,474         | \$12,761                      | \$0              | \$0              | -\$5,000            | \$0                        |
|                          |                   |                               |                  |                  |                     |                            |





| <b>Medicaid<br/>4450</b> | <b>Mecca 4455</b> | <b>Fed Stab<br/>4599/4580</b> | <b>ARRA 4610</b> | <b>ARRA 4611</b> | <b>Perkins 4700</b> | <b>ARRA Title<br/>4810</b> |
|--------------------------|-------------------|-------------------------------|------------------|------------------|---------------------|----------------------------|
| \$56.00                  |                   | \$500.00                      |                  |                  |                     |                            |
| \$18.00                  |                   |                               |                  |                  |                     |                            |
| \$869.00                 |                   |                               |                  |                  |                     |                            |
|                          |                   | \$12,261.00                   |                  |                  |                     |                            |
| \$156.00                 | \$8,636.00        |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
| \$1,315.00               |                   |                               |                  |                  |                     |                            |
| \$1,784.00               | \$7,677.00        |                               |                  |                  |                     |                            |
| \$427.00                 |                   |                               |                  |                  |                     |                            |
| \$1,764.00               |                   |                               |                  |                  |                     |                            |
|                          | \$6,629.00        |                               |                  |                  |                     |                            |
| \$577.00                 | \$6,584.00        |                               |                  |                  |                     |                            |
| \$6,966.00               | \$29,526.00       | \$12,761.00                   | \$0.00           | \$0.00           | \$0.00              | \$0.00                     |

|            |             |          |        |        |            |        |
|------------|-------------|----------|--------|--------|------------|--------|
| \$1,000.00 | \$50,000.00 | \$0.00   | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 |
| \$5,966    | -\$20,474   | \$12,761 | \$0    | \$0    | -\$5,000   | \$0    |
|            |             |          |        |        |            |        |



| <b>Medicaid<br/>4450</b> | <b>Mecca 4455</b> | <b>Fed Stab<br/>4599/4580</b> | <b>ARRA 4610</b> | <b>ARRA 4611</b> | <b>Perkins 4700</b> | <b>ARRA Title<br/>4810</b> |
|--------------------------|-------------------|-------------------------------|------------------|------------------|---------------------|----------------------------|
| \$56.00                  |                   | \$500.00                      |                  |                  |                     |                            |
| \$18.00                  |                   |                               |                  |                  |                     |                            |
| \$869.00                 |                   |                               |                  |                  |                     |                            |
|                          |                   | \$12,261.00                   |                  |                  |                     |                            |

|            |             |             |        |        |            |        |
|------------|-------------|-------------|--------|--------|------------|--------|
| \$156.00   | \$8,636.00  |             |        |        |            |        |
|            |             |             |        |        |            |        |
| \$1,315.00 |             |             |        |        |            |        |
| \$1,784.00 | \$7,677.00  |             |        |        |            |        |
| \$427.00   |             |             |        |        |            |        |
| \$1,764.00 |             |             |        |        |            |        |
|            | \$6,629.00  |             |        |        |            |        |
| \$577.00   | \$6,584.00  |             |        |        |            |        |
| \$6,966.00 | \$29,526.00 | \$12,761.00 | \$0.00 | \$0.00 | \$0.00     | \$0.00 |
| \$1,000.00 | \$50,000.00 | \$0.00      | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 |
| \$5,966    | -\$20,474   | \$12,761    | \$0    | \$0    | -\$5,000   | \$0    |
|            |             |             |        |        |            |        |





| <b>Medicaid<br/>4450</b> | <b>Mecca 4455</b> | <b>Fed Stab<br/>4599/4580</b> | <b>ARRA 4610</b> | <b>ARRA 4611</b> | <b>Perkins 4700</b> | <b>ARRA Title<br/>4810</b> |
|--------------------------|-------------------|-------------------------------|------------------|------------------|---------------------|----------------------------|
| \$56.00                  |                   | \$500.00                      |                  |                  |                     |                            |
| \$18.00                  |                   |                               |                  |                  |                     |                            |
| \$869.00                 |                   |                               |                  |                  |                     |                            |
|                          |                   | \$12,261.00                   |                  |                  |                     |                            |
| \$156.00                 | \$8,636.00        |                               |                  |                  |                     |                            |
|                          |                   |                               |                  |                  |                     |                            |
| \$1,315.00               |                   |                               |                  |                  |                     |                            |
| \$1,784.00               | \$7,677.00        |                               |                  |                  |                     |                            |
| \$427.00                 |                   |                               |                  |                  |                     |                            |
| \$1,764.00               |                   |                               |                  |                  |                     |                            |
|                          | \$6,629.00        |                               |                  |                  |                     |                            |
| \$577.00                 | \$6,584.00        |                               |                  |                  |                     |                            |
| \$6,966.00               | \$29,526.00       | \$12,761.00                   | \$0.00           | \$0.00           | \$0.00              | \$0.00                     |
| \$1,000.00               | \$50,000.00       | \$0.00                        | \$0.00           | \$0.00           | \$5,000.00          | \$0.00                     |
| \$5,966                  | -\$20,474         | \$12,761                      | \$0              | \$0              | -\$5,000            | \$0                        |
|                          |                   |                               |                  |                  |                     |                            |

| Erate 4850 |             |       | ESU 4990    | 4991   | Categorical<br>4995 | Insurance<br>5300 |
|------------|-------------|-------|-------------|--------|---------------------|-------------------|
|            | 4,910       | 4,968 |             |        |                     |                   |
|            |             |       |             |        |                     |                   |
|            |             |       |             |        |                     |                   |
|            |             |       |             |        |                     |                   |
|            |             |       |             |        |                     |                   |
|            |             |       |             |        |                     |                   |
|            |             |       |             |        |                     |                   |
|            |             |       |             |        |                     |                   |
|            |             |       |             |        |                     |                   |
|            |             |       |             |        |                     |                   |
|            |             |       |             |        |                     |                   |
|            |             |       |             |        |                     |                   |
|            |             |       |             |        |                     |                   |
|            |             |       |             |        |                     |                   |
| \$0.00     |             |       | \$0.00      | \$0.00 | \$0.00              | \$0.00            |
| \$0.00     | \$45,000.00 |       | \$35,000.00 |        |                     | \$1,000.00        |
| \$0        |             |       | -\$35,000   |        |                     | -\$1,000          |
|            |             |       |             |        |                     |                   |





| Erate 4850 |             |             | ESU 4990    | 4991        | Categorical<br>4995 | Insurance<br>5300 |
|------------|-------------|-------------|-------------|-------------|---------------------|-------------------|
|            | 4,910       | 4,968       |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             | \$560.00    |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            | \$4,129.00  | \$26,006.00 |             | \$21,116.00 | \$3,422.00          |                   |
| \$3,091.00 |             | \$13,832.00 |             |             | \$1,983.00          |                   |
|            |             |             | \$6,360.00  |             |                     |                   |
|            |             |             | \$250.00    |             |                     |                   |
| \$3,091.00 |             |             | \$7,170.00  | \$21,116.00 | \$5,405.00          | \$0.00            |
| \$0.00     | \$45,000.00 |             | \$35,000.00 |             |                     | \$1,000.00        |
| \$3,091    |             |             | -\$27,830   |             |                     | -\$1,000          |
|            |             |             |             |             |                     |                   |



| Erate 4850 | 4,910       | 4,968       | ESU 4990    | 4991        | Categorical<br>4995 | Insurance<br>5300 |
|------------|-------------|-------------|-------------|-------------|---------------------|-------------------|
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             | \$560.00    |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            | \$4,129.00  | \$26,006.00 |             | \$21,116.00 | \$3,422.00          |                   |
| \$3,091.00 |             | \$13,832.00 |             |             | \$1,983.00          |                   |
|            |             |             | \$6,360.00  |             |                     |                   |
|            |             |             | \$250.00    |             |                     |                   |
| \$3,091.00 |             |             | \$7,170.00  | \$21,116.00 | \$5,405.00          | \$0.00            |
| \$0.00     | \$45,000.00 |             | \$35,000.00 |             |                     | \$1,000.00        |



|         |  |  |           |  |  |          |
|---------|--|--|-----------|--|--|----------|
| \$3,091 |  |  | -\$27,830 |  |  | -\$1,000 |
|         |  |  |           |  |  |          |

|            |       |       |          |      |                     |                   |
|------------|-------|-------|----------|------|---------------------|-------------------|
| Erate 4850 |       |       | ESU 4990 | 4991 | Categorical<br>4995 | Insurance<br>5300 |
|            | 4,910 | 4,968 |          |      |                     |                   |
|            |       |       |          |      |                     |                   |
|            |       |       |          |      |                     |                   |
|            |       |       |          |      |                     |                   |
|            |       |       |          |      |                     |                   |
|            |       |       | \$560.00 |      |                     |                   |

|            |             |             |             |             |            |            |
|------------|-------------|-------------|-------------|-------------|------------|------------|
|            |             |             |             |             |            |            |
|            |             |             |             |             |            |            |
|            |             |             |             |             |            |            |
|            | \$4,129.00  | \$26,006.00 |             | \$21,116.00 | \$3,422.00 |            |
| \$3,091.00 |             | \$13,832.00 |             |             | \$1,983.00 |            |
|            |             |             | \$6,360.00  |             |            |            |
|            |             |             | \$250.00    |             |            |            |
| \$3,091.00 |             |             | \$7,170.00  | \$21,116.00 | \$5,405.00 | \$0.00     |
| \$0.00     | \$45,000.00 |             | \$35,000.00 |             |            | \$1,000.00 |
| \$3,091    |             |             | -\$27,830   |             |            | -\$1,000   |
|            |             |             |             |             |            |            |





| Erate 4850 |             |             | ESU 4990    | 4991        | Categorical<br>4995 | Insurance<br>5300 |
|------------|-------------|-------------|-------------|-------------|---------------------|-------------------|
|            | 4,910       | 4,968       |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             | \$560.00    |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            | \$4,129.00  | \$26,006.00 |             | \$21,116.00 | \$3,422.00          |                   |
| \$3,091.00 |             | \$13,832.00 |             |             | \$1,983.00          |                   |
|            |             |             | \$6,360.00  |             |                     |                   |
|            |             |             | \$250.00    |             |                     |                   |
| \$3,091.00 |             |             | \$7,170.00  | \$21,116.00 | \$5,405.00          | \$0.00            |
| \$0.00     | \$45,000.00 |             | \$35,000.00 |             |                     | \$1,000.00        |
| \$3,091    |             |             | -\$27,830   |             |                     | -\$1,000          |
|            |             |             |             |             |                     |                   |





| Erate 4850 | 4,910       | 4,968       | ESU 4990    | 4991        | Categorical<br>4995 | Insurance<br>5300 |
|------------|-------------|-------------|-------------|-------------|---------------------|-------------------|
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             | \$560.00    |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            | \$4,129.00  | \$26,006.00 |             | \$21,116.00 | \$3,422.00          |                   |
| \$3,091.00 |             | \$13,832.00 |             |             | \$1,983.00          |                   |
|            |             |             | \$6,360.00  |             |                     |                   |
|            |             |             | \$250.00    |             |                     |                   |
| \$3,091.00 |             |             | \$7,170.00  | \$21,116.00 | \$5,405.00          | \$0.00            |
| \$0.00     | \$45,000.00 |             | \$35,000.00 |             |                     | \$1,000.00        |
| \$3,091    |             |             | -\$27,830   |             |                     | -\$1,000          |
|            |             |             |             |             |                     |                   |



| Erate 4850 | 4,910       | 4,968       | ESU 4990    | 4991        | Categorical<br>4995 | Insurance<br>5300 |
|------------|-------------|-------------|-------------|-------------|---------------------|-------------------|
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             | \$560.00    |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            | \$4,129.00  | \$26,006.00 |             | \$21,116.00 | \$3,422.00          |                   |
| \$3,091.00 |             | \$13,832.00 |             |             | \$1,983.00          |                   |
|            |             |             | \$6,360.00  |             |                     |                   |
|            |             |             | \$250.00    |             |                     |                   |
| \$3,091.00 |             |             | \$7,170.00  | \$21,116.00 | \$5,405.00          | \$0.00            |
| \$0.00     | \$45,000.00 |             | \$35,000.00 |             |                     | \$1,000.00        |
| \$3,091    |             |             | -\$27,830   |             |                     | -\$1,000          |
|            |             |             |             |             |                     |                   |





| Erate 4850 |            |             | ESU 4990   | 4991        | Categorical<br>4995 | Insurance<br>5300 |
|------------|------------|-------------|------------|-------------|---------------------|-------------------|
|            | 4,910      | 4,968       |            |             |                     |                   |
|            |            |             |            |             |                     |                   |
|            |            |             |            |             |                     |                   |
|            |            |             |            |             |                     |                   |
|            |            |             |            |             |                     |                   |
|            |            |             |            |             |                     |                   |
|            |            |             | \$560.00   |             |                     |                   |
|            |            |             |            |             |                     |                   |
|            |            |             |            |             |                     |                   |
|            |            |             |            |             |                     |                   |
|            | \$4,129.00 | \$26,006.00 |            | \$21,116.00 | \$3,422.00          |                   |
| \$3,091.00 |            | \$13,832.00 |            |             | \$1,983.00          |                   |
|            |            |             | \$6,360.00 |             |                     |                   |
|            |            |             | \$250.00   |             |                     |                   |
| \$3,091.00 |            |             | \$7,170.00 | \$21,116.00 | \$5,405.00          | \$0.00            |

|         |             |  |             |  |  |            |
|---------|-------------|--|-------------|--|--|------------|
| \$0.00  | \$45,000.00 |  | \$35,000.00 |  |  | \$1,000.00 |
| \$3,091 |             |  | -\$27,830   |  |  | -\$1,000   |
|         |             |  |             |  |  |            |



|            |       |       |          |      |                     |                   |
|------------|-------|-------|----------|------|---------------------|-------------------|
| Erate 4850 |       |       | ESU 4990 | 4991 | Categorical<br>4995 | Insurance<br>5300 |
|            | 4,910 | 4,968 |          |      |                     |                   |
|            |       |       |          |      |                     |                   |
|            |       |       |          |      |                     |                   |
|            |       |       |          |      |                     |                   |
|            |       |       |          |      |                     |                   |

|            |             |             |             |             |            |            |
|------------|-------------|-------------|-------------|-------------|------------|------------|
|            |             |             | \$560.00    |             |            |            |
|            |             |             |             |             |            |            |
|            |             |             |             |             |            |            |
|            |             |             |             |             |            |            |
|            | \$4,129.00  | \$26,006.00 |             | \$21,116.00 | \$3,422.00 |            |
| \$3,091.00 |             | \$13,832.00 |             |             | \$1,983.00 |            |
|            |             |             | \$6,360.00  |             |            |            |
|            |             |             | \$250.00    |             |            |            |
| \$3,091.00 |             |             | \$7,170.00  | \$21,116.00 | \$5,405.00 | \$0.00     |
| \$0.00     | \$45,000.00 |             | \$35,000.00 |             |            | \$1,000.00 |
| \$3,091    |             |             | -\$27,830   |             |            | -\$1,000   |
|            |             |             |             |             |            |            |





| Erate 4850 | 4,910       | 4,968       | ESU 4990    | 4991        | Categorical<br>4995 | Insurance<br>5300 |
|------------|-------------|-------------|-------------|-------------|---------------------|-------------------|
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             | \$560.00    |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            |             |             |             |             |                     |                   |
|            | \$4,129.00  | \$26,006.00 |             | \$21,116.00 | \$3,422.00          |                   |
| \$3,091.00 |             | \$13,832.00 |             |             | \$1,983.00          |                   |
|            |             |             | \$6,360.00  |             |                     |                   |
|            |             |             | \$250.00    |             |                     |                   |
| \$3,091.00 |             |             | \$7,170.00  | \$21,116.00 | \$5,405.00          | \$0.00            |
| \$0.00     | \$45,000.00 |             | \$35,000.00 |             |                     | \$1,000.00        |
| \$3,091    |             |             | -\$27,830   |             |                     | -\$1,000          |
|            |             |             |             |             |                     |                   |

| Sale of prop<br>5400 | 5500   | Miscell. | non rev 5690 | lit lnr | transfer in | GED    |
|----------------------|--------|----------|--------------|---------|-------------|--------|
|                      |        |          |              |         |             |        |
|                      |        |          |              |         |             |        |
|                      |        |          |              |         |             |        |
|                      |        |          |              |         |             |        |
|                      |        |          |              |         |             |        |
|                      |        |          |              |         |             |        |
|                      |        |          |              |         |             |        |
|                      |        |          |              |         |             |        |
|                      |        |          |              |         |             |        |
|                      |        |          |              |         |             |        |
|                      |        |          |              |         |             |        |
|                      |        |          |              |         |             |        |
|                      |        |          |              |         |             |        |
| \$0.00               | \$0.00 | \$0.00   | \$0.00       | \$0.00  | \$0.00      | \$0.00 |
| \$1,000.00           |        |          | \$20,000.00  |         |             |        |
| -\$1,000             | \$0    | \$0      | -\$20,000    | \$0     | \$0         | \$0    |
|                      |        |          |              |         |             |        |





|                      |             |                 |              |         |             |        |
|----------------------|-------------|-----------------|--------------|---------|-------------|--------|
| Sale of prop<br>5400 | <b>5500</b> | <b>Miscell.</b> | non rev 5690 | lit lmr | transfer in | GED    |
|                      |             |                 | \$534.00     |         |             |        |
|                      |             |                 | \$75.00      |         |             |        |
|                      |             |                 | \$10,695.00  |         |             |        |
|                      |             |                 | \$1,567.00   |         |             |        |
|                      |             |                 | \$8,692.00   |         |             |        |
|                      |             |                 | \$415.00     |         |             |        |
|                      |             |                 | \$50.00      |         |             |        |
|                      |             |                 | \$4,720.00   |         |             |        |
|                      |             |                 |              |         |             |        |
| \$5,360.00           |             |                 | \$214.00     |         |             |        |
|                      |             |                 |              |         |             |        |
| \$32,693.00          |             |                 | \$4,033.00   |         |             |        |
| \$38,053.00          | \$0.00      | \$0.00          | \$30,995.00  | \$0.00  | \$0.00      | \$0.00 |
| \$1,000.00           |             |                 | \$20,000.00  |         |             |        |
| \$37,053             | \$0         | \$0             | \$10,995     | \$0     | \$0         | \$0    |
|                      |             |                 |              |         |             |        |



|                      |             |                 |              |         |             |        |
|----------------------|-------------|-----------------|--------------|---------|-------------|--------|
| Sale of prop<br>5400 | <b>5500</b> | <b>Miscell.</b> | non rev 5690 | lit lnr | transfer in | GED    |
|                      |             |                 | \$534.00     |         |             |        |
|                      |             |                 | \$75.00      |         |             |        |
|                      |             |                 | \$10,695.00  |         |             |        |
|                      |             |                 | \$1,567.00   |         |             |        |
|                      |             |                 | \$8,692.00   |         |             |        |
|                      |             |                 | \$415.00     |         |             |        |
|                      |             |                 | \$50.00      |         |             |        |
|                      |             |                 | \$4,720.00   |         |             |        |
|                      |             |                 |              |         |             |        |
| \$5,360.00           |             |                 | \$214.00     |         |             |        |
|                      |             |                 |              |         |             |        |
| \$32,693.00          |             |                 | \$4,033.00   |         |             |        |
| \$38,053.00          | \$0.00      | \$0.00          | \$30,995.00  | \$0.00  | \$0.00      | \$0.00 |
| \$1,000.00           |             |                 | \$20,000.00  |         |             |        |



|          |     |     |          |     |     |     |
|----------|-----|-----|----------|-----|-----|-----|
| \$37,053 | \$0 | \$0 | \$10,995 | \$0 | \$0 | \$0 |
|          |     |     |          |     |     |     |

|                      |             |                 |              |          |             |     |
|----------------------|-------------|-----------------|--------------|----------|-------------|-----|
| Sale of prop<br>5400 | <b>5500</b> | <b>Miscell.</b> | non rev 5690 | lit lrrr | transfer in | GED |
|                      |             |                 | \$534.00     |          |             |     |
|                      |             |                 | \$75.00      |          |             |     |
|                      |             |                 | \$10,695.00  |          |             |     |
|                      |             |                 | \$1,567.00   |          |             |     |
|                      |             |                 | \$8,692.00   |          |             |     |

|             |        |        |             |        |        |        |
|-------------|--------|--------|-------------|--------|--------|--------|
|             |        |        | \$415.00    |        |        |        |
|             |        |        | \$50.00     |        |        |        |
|             |        |        | \$4,720.00  |        |        |        |
|             |        |        |             |        |        |        |
| \$5,360.00  |        |        | \$214.00    |        |        |        |
|             |        |        |             |        |        |        |
| \$32,693.00 |        |        | \$4,033.00  |        |        |        |
| \$38,053.00 | \$0.00 | \$0.00 | \$30,995.00 | \$0.00 | \$0.00 | \$0.00 |
| \$1,000.00  |        |        | \$20,000.00 |        |        |        |
| \$37,053    | \$0    | \$0    | \$10,995    | \$0    | \$0    | \$0    |
|             |        |        |             |        |        |        |





|                      |             |                 |              |         |             |        |
|----------------------|-------------|-----------------|--------------|---------|-------------|--------|
| Sale of prop<br>5400 | <b>5500</b> | <b>Miscell.</b> | non rev 5690 | lit lnr | transfer in | GED    |
|                      |             |                 | \$534.00     |         |             |        |
|                      |             |                 | \$75.00      |         |             |        |
|                      |             |                 | \$10,695.00  |         |             |        |
|                      |             |                 | \$1,567.00   |         |             |        |
|                      |             |                 | \$8,692.00   |         |             |        |
|                      |             |                 | \$415.00     |         |             |        |
|                      |             |                 | \$50.00      |         |             |        |
|                      |             |                 | \$4,720.00   |         |             |        |
|                      |             |                 |              |         |             |        |
| \$5,360.00           |             |                 | \$214.00     |         |             |        |
|                      |             |                 |              |         |             |        |
| \$32,693.00          |             |                 | \$4,033.00   |         |             |        |
| \$38,053.00          | \$0.00      | \$0.00          | \$30,995.00  | \$0.00  | \$0.00      | \$0.00 |
| \$1,000.00           |             |                 | \$20,000.00  |         |             |        |
| \$37,053             | \$0         | \$0             | \$10,995     | \$0     | \$0         | \$0    |
|                      |             |                 |              |         |             |        |





|                      |             |                 |              |         |             |        |
|----------------------|-------------|-----------------|--------------|---------|-------------|--------|
| Sale of prop<br>5400 | <b>5500</b> | <b>Miscell.</b> | non rev 5690 | lit lnr | transfer in | GED    |
|                      |             |                 | \$534.00     |         |             |        |
|                      |             |                 | \$75.00      |         |             |        |
|                      |             |                 | \$10,695.00  |         |             |        |
|                      |             |                 | \$1,567.00   |         |             |        |
|                      |             |                 | \$8,692.00   |         |             |        |
|                      |             |                 | \$415.00     |         |             |        |
|                      |             |                 | \$50.00      |         |             |        |
|                      |             |                 | \$4,720.00   |         |             |        |
|                      |             |                 |              |         |             |        |
| \$5,360.00           |             |                 | \$214.00     |         |             |        |
|                      |             |                 |              |         |             |        |
| \$32,693.00          |             |                 | \$4,033.00   |         |             |        |
| \$38,053.00          | \$0.00      | \$0.00          | \$30,995.00  | \$0.00  | \$0.00      | \$0.00 |
| \$1,000.00           |             |                 | \$20,000.00  |         |             |        |
| \$37,053             | \$0         | \$0             | \$10,995     | \$0     | \$0         | \$0    |
|                      |             |                 |              |         |             |        |



|                      |             |                 |              |          |             |        |
|----------------------|-------------|-----------------|--------------|----------|-------------|--------|
| Sale of prop<br>5400 | <b>5500</b> | <b>Miscell.</b> | non rev 5690 | lit lrrr | transfer in | GED    |
|                      |             |                 | \$534.00     |          |             |        |
|                      |             |                 | \$75.00      |          |             |        |
|                      |             |                 | \$10,695.00  |          |             |        |
|                      |             |                 | \$1,567.00   |          |             |        |
|                      |             |                 | \$8,692.00   |          |             |        |
|                      |             |                 | \$415.00     |          |             |        |
|                      |             |                 | \$50.00      |          |             |        |
|                      |             |                 | \$4,720.00   |          |             |        |
|                      |             |                 |              |          |             |        |
| \$5,360.00           |             |                 | \$214.00     |          |             |        |
|                      |             |                 |              |          |             |        |
| \$32,693.00          |             |                 | \$4,033.00   |          |             |        |
| \$38,053.00          | \$0.00      | \$0.00          | \$30,995.00  | \$0.00   | \$0.00      | \$0.00 |
| \$1,000.00           |             |                 | \$20,000.00  |          |             |        |
| \$37,053             | \$0         | \$0             | \$10,995     | \$0      | \$0         | \$0    |
|                      |             |                 |              |          |             |        |





|                      |             |                 |              |         |             |        |
|----------------------|-------------|-----------------|--------------|---------|-------------|--------|
| Sale of prop<br>5400 | <b>5500</b> | <b>Miscell.</b> | non rev 5690 | lit lnr | transfer in | GED    |
|                      |             |                 | \$534.00     |         |             |        |
|                      |             |                 | \$75.00      |         |             |        |
|                      |             |                 | \$10,695.00  |         |             |        |
|                      |             |                 | \$1,567.00   |         |             |        |
|                      |             |                 | \$8,692.00   |         |             |        |
|                      |             |                 | \$415.00     |         |             |        |
|                      |             |                 | \$50.00      |         |             |        |
|                      |             |                 | \$4,720.00   |         |             |        |
|                      |             |                 |              |         |             |        |
| \$5,360.00           |             |                 | \$214.00     |         |             |        |
|                      |             |                 |              |         |             |        |
| \$32,693.00          |             |                 | \$4,033.00   |         |             |        |
| \$38,053.00          | \$0.00      | \$0.00          | \$30,995.00  | \$0.00  | \$0.00      | \$0.00 |

|            |     |     |             |     |     |     |
|------------|-----|-----|-------------|-----|-----|-----|
| \$1,000.00 |     |     | \$20,000.00 |     |     |     |
| \$37,053   | \$0 | \$0 | \$10,995    | \$0 | \$0 | \$0 |
|            |     |     |             |     |     |     |



|                      |             |                 |              |         |             |     |
|----------------------|-------------|-----------------|--------------|---------|-------------|-----|
| Sale of prop<br>5400 | <b>5500</b> | <b>Miscell.</b> | non rev 5690 | lit lmr | transfer in | GED |
|                      |             |                 | \$534.00     |         |             |     |
|                      |             |                 | \$75.00      |         |             |     |
|                      |             |                 | \$10,695.00  |         |             |     |
|                      |             |                 | \$1,567.00   |         |             |     |

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|-------------|--------|--------|-------------|--------|--------|--------|
|             |        |        | \$8,692.00  |        |        |        |
|             |        |        | \$415.00    |        |        |        |
|             |        |        | \$50.00     |        |        |        |
|             |        |        | \$4,720.00  |        |        |        |
|             |        |        |             |        |        |        |
| \$5,360.00  |        |        | \$214.00    |        |        |        |
|             |        |        |             |        |        |        |
| \$32,693.00 |        |        | \$4,033.00  |        |        |        |
| \$38,053.00 | \$0.00 | \$0.00 | \$30,995.00 | \$0.00 | \$0.00 | \$0.00 |
| \$1,000.00  |        |        | \$20,000.00 |        |        |        |
| \$37,053    | \$0    | \$0    | \$10,995    | \$0    | \$0    | \$0    |
|             |        |        |             |        |        |        |





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|----------------------|-------------|-----------------|--------------|---------|-------------|--------|
| Sale of prop<br>5400 | <b>5500</b> | <b>Miscell.</b> | non rev 5690 | lit lmr | transfer in | GED    |
|                      |             |                 | \$534.00     |         |             |        |
|                      |             |                 | \$75.00      |         |             |        |
|                      |             |                 | \$10,695.00  |         |             |        |
|                      |             |                 | \$1,567.00   |         |             |        |
|                      |             |                 | \$8,692.00   |         |             |        |
|                      |             |                 | \$415.00     |         |             |        |
|                      |             |                 | \$50.00      |         |             |        |
|                      |             |                 | \$4,720.00   |         |             |        |
|                      |             |                 |              |         |             |        |
| \$5,360.00           |             |                 | \$214.00     |         |             |        |
|                      |             |                 |              |         |             |        |
| \$32,693.00          |             |                 | \$4,033.00   |         |             |        |
| \$38,053.00          | \$0.00      | \$0.00          | \$30,995.00  | \$0.00  | \$0.00      | \$0.00 |
| \$1,000.00           |             |                 | \$20,000.00  |         |             |        |
| \$37,053             | \$0         | \$0             | \$10,995     | \$0     | \$0         | \$0    |
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Budget

Disbursements

|                      | September | October | November | December | January | February |
|----------------------|-----------|---------|----------|----------|---------|----------|
| <b>Projected Exp</b> | \$0       | \$0     | \$0      | \$0      | \$0     | \$0      |
| <b>Actual Exp</b>    | \$0       | \$0     | \$0      | \$0      | \$0     | \$0      |
| <b>Difference</b>    | \$0       | \$0     | \$0      | \$0      | \$0     | \$0      |
| <b>Cumulative</b>    | \$0       | \$0     | \$0      | \$0      | \$0     | \$0      |
| <b>% Spent</b>       | #DIV/0!   | #DIV/0! | #DIV/0!  | #DIV/0!  | #DIV/0! | #DIV/0!  |

|                      | March   | April   | May     | June    | July    | August  |
|----------------------|---------|---------|---------|---------|---------|---------|
| <b>Projected Exp</b> | \$0     | \$0     | \$0     | \$0     | \$0     | \$0     |
| <b>Actual Exp</b>    | \$0     | \$0     | \$0     | \$0     | \$0     | \$0     |
| <b>Difference</b>    | \$0     | \$0     | \$0     | \$0     | \$0     | \$0     |
| <b>Cumulative</b>    | \$0     | \$0     | \$0     | \$0     | \$0     | \$0     |
| <b>% Spent</b>       | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! |

| Month     | Expenditures | Spent | of Budget | Budget Spent | Notes |
|-----------|--------------|-------|-----------|--------------|-------|
| September |              | \$0   | #DIV/0!   | 8.33%        |       |
| October   |              | \$0   | #DIV/0!   | 16.67%       |       |
| November  |              | \$0   | #DIV/0!   | 25.00%       |       |
| December  |              | \$0   | #DIV/0!   | 33.33%       |       |
| January   |              | \$0   | #DIV/0!   | 41.67%       |       |
| February  |              | \$0   | #DIV/0!   | 50.00%       |       |
| March     |              | \$0   | #DIV/0!   | 58.33%       |       |
| April     |              | \$0   | #DIV/0!   | 66.67%       |       |
| May       |              | \$0   | #DIV/0!   | 75.00%       |       |
| June      |              | \$0   | #DIV/0!   | 83.33%       |       |
| July      |              | \$0   | #DIV/0!   | 91.67%       |       |
| August    |              | \$0   | #DIV/0!   | 100.00%      |       |
| Total     |              |       |           |              |       |

Budgeted

month

## Sample only=

|              | General Fund         |                     |                      | Special Building  |                  |                   |
|--------------|----------------------|---------------------|----------------------|-------------------|------------------|-------------------|
|              | Local Taxes          | Other Taxes         | Total Taxes          | Local Taxes       | Other Taxes      | Total Taxes       |
| 09/20        | 2,098,625.85         | 152,090.34          | 2,250,716.19         | 130,468.71        | 82.79            | 130,551.50        |
| 10/20        | 299,421.95           | 125,304.15          | 424,726.10           | 18,656.35         | 321.48           | 18,977.83         |
| 11/20        | 129,618.46           | 149,153.09          | 278,771.55           | 8,118.46          | 14.18            | 8,132.64          |
| 12/20        | 50,773.73            | 115,909.73          | 166,683.46           | 3,140.41          | 0.00             | 3,140.41          |
| 1/21         | 1,340,991.65         | 168,360.42          | 1,509,352.07         | 53,996.92         | 577.56           | 54,574.48         |
| 2/21         | 1,709,134.45         | 124,514.45          | 1,833,648.90         | 67,510.37         | 26.12            | 67,536.49         |
| 3/21         | 438,977.39           | 125,966.19          | 564,943.58           | 16,655.98         | 1,645.46         | 18,301.44         |
| 4/21         | 5,538,115.08         | 182,945.58          | 5,721,060.66         | 215,306.70        | 2,362.47         | 217,669.17        |
| 5/21         | 2,354,554.69         | 150,209.29          | 2,504,763.98         | 90,102.46         | 3,757.15         | 93,859.61         |
| 6/21         | 829,280.57           | 166,135.52          | 995,416.09           | 31,708.98         | 2,197.48         | 33,906.46         |
| 7/21         | 274,401.20           | 167,876.91          | 442,278.11           | 9,585.39          | 2,047.20         | 11,632.59         |
| 8/21         | 3,924,688.56         | 185,140.02          | 4,109,828.58         | 151,857.06        | 1,718.61         | 153,575.67        |
| <b>20-21</b> | <b>18,988,583.58</b> | <b>1,813,605.69</b> | <b>20,802,189.27</b> | <b>797,107.79</b> | <b>14,750.50</b> | <b>811,858.29</b> |

Budgeted \$18,925,994.00 \$732,323.00  
Diff \$62,589.58 \$64,784.79

|              | Local Taxes          | Other Taxes         | Total Taxes          | Local Taxes       | Other Taxes      | Total Taxes       |
|--------------|----------------------|---------------------|----------------------|-------------------|------------------|-------------------|
| 9/21         | 1,855,070.28         | 138,580.96          | 1,993,651.24         | 71,771.11         | 66.67            | 71,837.78         |
| 10/21        | 253,947.00           | 130,810.93          | 384,757.93           | 9,822.16          | 266.51           | 10,088.67         |
| 11/21        | 113,394.09           | 125,946.83          | 239,340.92           | 4,397.33          | 0.00             | 4,397.33          |
| 12/21        | 81,230.47            | 137,202.60          | 218,433.07           | 2,933.39          | 0.00             | 2,933.39          |
| 1/22         | 2,175,778.26         | 152,579.73          | 2,328,357.99         | 76,027.25         | 423.55           | 76,450.80         |
| 2/22         | 1,635,871.26         | 120,234.14          | 1,756,105.40         | 57,049.05         | 0.00             | 57,049.05         |
| 3/22         | 505,206.72           | 155,556.84          | 660,763.56           | 17,533.97         | 1,813.92         | 19,347.89         |
| 4/22         | 6,361,715.25         | 208,061.97          | 6,569,777.22         | 221,589.72        | 2,511.67         | 224,101.39        |
| 5/22         | 2,041,205.29         | 252,145.88          | 2,293,351.17         | 71,010.59         | 3,707.12         | 74,717.71         |
| 6/22         | 386,766.33           | 194,040.49          | 580,806.82           | 13,456.77         | 1,862.05         | 15,318.82         |
| 7/22         | 212,775.63           | 197,131.41          | 409,907.04           | 7,384.97          | 2,232.52         | 9,617.49          |
| 8/22         | 4,039,265.34         | 194,651.24          | 4,233,916.58         | 140,526.43        | 1,898.36         | 142,424.79        |
| <b>21-22</b> | <b>19,662,225.92</b> | <b>2,006,943.02</b> | <b>21,669,168.94</b> | <b>693,502.74</b> | <b>14,782.37</b> | <b>708,285.11</b> |

Budgeted \$20,322,098.00 \$707,071.00  
Diff -\$659,872.08 -\$13,568.26

|       | Local Taxes  | Other Taxes | Total Taxes  | Local Taxes | Other Taxes | Total Taxes |
|-------|--------------|-------------|--------------|-------------|-------------|-------------|
| 9/22  | 1,856,847.46 | 130,502.88  | 1,987,350.34 | 64,595.83   | 26.66       | 64,622.49   |
| 10/22 | 557,435.63   | 121,198.67  | 678,634.30   | 18,573.65   | 216.19      | 18,789.84   |
| 11/22 | 110,477.11   | 144,180.60  | 254,657.71   | 3,853.58    | 0.00        | 3,853.58    |
| 12/22 | 30,615.25    | 138,250.78  | 168,866.03   | 1,064.23    | 0.00        | 1,064.23    |
| 1/23  | 1,948,505.26 | 147,865.38  | 2,096,370.64 | 45,949.68   | 188.94      | 46,138.62   |
| 2/23  | 1,986,673.81 | 127,045.45  | 2,113,719.26 | 46,820.89   | 8.65        | 46,829.54   |
| 3/23  | 623,794.40   | 163,616.20  | 787,410.60   | 14,677.79   | 1,461.61    | 16,139.40   |



|              |                      |                     |                      |                   |                  |                   |
|--------------|----------------------|---------------------|----------------------|-------------------|------------------|-------------------|
| 4/23         | 6,728,136.04         | 238,834.37          | 6,966,970.41         | 157,549.87        | 2,011.03         | 159,560.90        |
| 5/23         | 2,137,961.97         | 255,594.78          | 2,393,556.75         | 49,855.77         | 2,745.77         | 52,601.54         |
| 6/23         | 486,253.26           | 199,801.07          | 686,054.33           | 11,354.35         | 1,409.67         | 12,764.02         |
| 7/23         | 229,055.41           | 187,833.83          | 416,889.24           | 4,762.26          | 1,727.05         | 6,489.31          |
| 8/23         | 4,349,196.67         | 208,475.47          | 4,557,672.14         | 101,356.81        | 1,699.32         | 103,056.13        |
| <b>22-23</b> | <b>21,044,952.27</b> | <b>2,063,199.48</b> | <b>23,108,151.75</b> | <b>520,414.71</b> | <b>11,494.89</b> | <b>531,909.60</b> |

Levied      \$21,669,860.00      \$505,051.00

Diff      -\$624,907.73      \$15,363.71

|              | Local Taxes         | Other Taxes       | Total Taxes         | Local Taxes      | Other Taxes     | Total Taxes      |
|--------------|---------------------|-------------------|---------------------|------------------|-----------------|------------------|
| 9/23         | 2,217,156.59        | 149,173.67        | 2,366,330.26        | 51,678.00        | 21.98           | 51,699.98        |
| 10/23        | 263,284.51          | 133,986.80        | 397,271.31          | 6,136.02         | 34.13           | 6,170.15         |
| 11/23        | 83,470.78           | 18.94             | 83,489.72           | 1,179.55         | 3,029.91        | 4,209.46         |
| 12/23        | 58,828.81           | 136,710.96        | 195,539.77          | 1,370.89         | 12.73           | 1,383.62         |
| 1/24         |                     | 0.00              |                     |                  | 0.00            |                  |
| 2/24         |                     | 0.00              |                     |                  | 0.00            |                  |
| 3/24         |                     | 0.00              |                     |                  | 0.00            |                  |
| 4/24         |                     | 0.00              |                     |                  | 0.00            |                  |
| 5/24         |                     | 0.00              |                     |                  | 0.00            |                  |
| 6/24         |                     | 0.00              |                     |                  | 0.00            |                  |
| 7/24         |                     | 0.00              |                     |                  | 0.00            |                  |
| 8/24         |                     | 0.00              |                     |                  | 0.00            |                  |
| <b>22-23</b> | <b>2,622,740.69</b> | <b>419,890.37</b> | <b>3,042,631.06</b> | <b>60,364.46</b> | <b>3,098.75</b> | <b>63,463.21</b> |

Levied

Diff      \$2,622,740.69      \$60,364.46

| Bond Fund           |                  |                     | QCPUF             |                  |                   | Monthly Total        |
|---------------------|------------------|---------------------|-------------------|------------------|-------------------|----------------------|
| Local Taxes         | Other Taxes      | Total Taxes         | Local Taxes       | Other Taxes      | Total Taxes       |                      |
| 259,146.27          | 147.48           | 259,293.75          | 68,122.56         | 41.96            | 68,164.52         | 2,708,725.96         |
| 35,068.68           | 718.04           | 35,786.72           | 9,668.19          | 176.49           | 9,844.68          | 489,335.33           |
| 17,921.15           | 25.26            | 17,946.41           | 4,584.33          | 7.19             | 4,591.52          | 309,442.12           |
| 6,567.80            | 0.00             | 6,567.80            | 1,688.64          | 0.00             | 1,688.64          | 178,080.31           |
| 144,437.88          | 1,304.54         | 145,742.42          | 41,304.94         | 318.40           | 41,623.34         | 1,751,292.31         |
| 185,763.25          | 46.53            | 185,809.78          | 49,800.19         | 13.24            | 49,813.43         | 2,136,808.60         |
| 52,969.23           | 4,813.37         | 57,782.60           | 13,226.88         | 1,206.53         | 14,433.41         | 655,461.03           |
| 679,701.69          | 6,754.38         | 686,456.07          | 169,035.94        | 1,659.69         | 170,695.63        | 6,795,881.53         |
| 222,845.77          | 4,862.55         | 227,708.32          | 63,836.39         | 2,483.36         | 66,319.75         | 2,892,651.66         |
| 74,999.08           | 4,817.41         | 79,816.49           | 21,902.07         | 1,582.10         | 23,484.17         | 1,132,623.21         |
| 31,699.63           | 5,936.84         | 37,636.47           | 7,911.75          | 1,500.01         | 9,411.76          | 500,958.93           |
| 493,608.80          | 4,989.62         | 498,598.42          | 119,330.78        | 1,257.02         | 120,587.80        | 4,882,590.47         |
| <b>2,204,729.23</b> | <b>34,416.02</b> | <b>2,239,145.25</b> | <b>570,412.66</b> | <b>10,245.99</b> | <b>580,658.65</b> | <b>24,433,851.46</b> |

\$2,129,556.00

\$75,173.23

\$556,094.00

\$14,318.66

| Local Taxes         | Other Taxes      | Total Taxes         | Local Taxes       | Other Taxes      | Total Taxes       | Monthly Total        |
|---------------------|------------------|---------------------|-------------------|------------------|-------------------|----------------------|
| 174,332.79          | 151.45           | 174,484.24          | 50,032.99         | 45.35            | 50,078.34         | 2,290,051.60         |
| 23,891.09           | 725.56           | 24,616.65           | 6,880.50          | 202.74           | 7,083.24          | 426,546.49           |
| 10,975.16           | 0.00             | 10,975.16           | 3,103.74          | 0.00             | 3,103.74          | 257,817.15           |
| 7,455.13            | 0.00             | 7,455.13            | 2,167.42          | 0.00             | 2,167.42          | 230,989.01           |
| 204,092.30          | 1,234.70         | 205,327.00          | 58,773.33         | 322.43           | 59,095.76         | 2,669,231.55         |
| 167,772.02          | 0.00             | 167,772.02          | 44,658.82         | 0.00             | 44,658.82         | 2,025,585.29         |
| 57,176.20           | 5,041.44         | 62,217.64           | 15,364.39         | 1,360.84         | 16,725.23         | 759,054.32           |
| 716,617.81          | 8,237.94         | 724,855.75          | 180,368.78        | 1,824.08         | 182,192.86        | 7,700,927.22         |
| 175,314.94          | 9,815.83         | 185,130.77          | 50,118.62         | 2,640.90         | 52,759.52         | 2,605,959.17         |
| 34,676.45           | 5,652.69         | 40,329.14           | 9,970.35          | 1,394.19         | 11,364.54         | 647,819.32           |
| 21,520.49           | 6,812.79         | 28,333.28           | 5,562.40          | 1,692.52         | 7,254.92          | 455,112.73           |
| 489,218.50          | 5,765.97         | 494,984.47          | 116,656.93        | 1,115.35         | 117,772.28        | 4,989,098.12         |
| <b>2,083,042.88</b> | <b>43,438.37</b> | <b>2,126,481.25</b> | <b>543,658.27</b> | <b>10,598.40</b> | <b>554,256.67</b> | <b>25,058,191.97</b> |

\$2,124,517.00

-\$41,474.12

\$555,710.00

-\$12,051.73

| Local Taxes | Other Taxes | Total Taxes | Local Taxes | Other Taxes | Total Taxes | Monthly Total |
|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| 159,454.60  | 60.16       | 159,514.76  | 46,839.24   | 327.90      | 47,167.14   | 2,258,654.73  |
| 44,286.58   | 607.22      | 44,893.80   | 12,775.39   | 142.48      | 12,917.87   | 755,235.81    |
| 9,804.44    | 22.33       | 9,826.77    | 2,752.25    | 6.69        | 2,758.94    | 271,097.00    |
| 2,974.82    | 0.00        | 2,974.82    | 800.81      | 0.00        | 800.81      | 173,705.89    |
| 225,774.97  | 575.63      | 226,350.60  | 54,289.67   | 149.78      | 54,439.45   | 2,423,299.31  |
| 219,812.46  | 19.52       | 219,831.98  | 49,118.30   | 5.85        | 49,124.15   | 2,429,504.93  |
| 86,807.01   | 7,249.18    | 94,056.19   | 19,501.17   | 1,618.43    | 21,119.60   | 918,725.79    |

|                     |                  |                     |                   |                  |                   |                      |
|---------------------|------------------|---------------------|-------------------|------------------|-------------------|----------------------|
| 888,069.36          | 10,000.02        | 898,069.38          | 184,356.26        | 2,028.00         | 186,384.26        | 8,210,984.95         |
| 201,926.74          | 12,180.10        | 214,106.84          | 47,558.77         | 2,705.44         | 50,264.21         | 2,710,529.34         |
| 47,293.36           | 7,106.72         | 54,400.08           | 10,972.84         | 1,472.73         | 12,445.57         | 765,664.00           |
| 25,498.89           | 8,725.64         | 34,224.53           | 5,496.97          | 1,773.06         | 7,270.03          | 464,873.11           |
| 631,539.18          | 8,362.59         | 639,901.77          | 126,447.71        | 1,741.73         | 128,189.44        | 5,428,819.48         |
| <b>2,543,242.41</b> | <b>54,909.11</b> | <b>2,598,151.52</b> | <b>560,909.38</b> | <b>11,972.09</b> | <b>572,881.47</b> | <b>26,811,094.34</b> |

\$2,646,465.00

-\$103,222.59

\$570,336.00

-\$9,426.62

| Local Taxes       | Other Taxes  | Total Taxes       | Local Taxes      | Other Taxes  | Total Taxes      | Monthly Total       |
|-------------------|--------------|-------------------|------------------|--------------|------------------|---------------------|
| 204,782.36        | 83.24        | 204,865.60        | 49,050.60        | 20.37        | 49,070.97        | 2,671,966.81        |
| 26,678.84         | 0.00         | 26,678.84         | 6,021.65         | 0.00         | 6,021.65         | 436,141.95          |
| 5,479.91          | 0.00         | 5,479.91          | 1,209.19         | 0.00         | 1,209.19         | 94,388.28           |
| 6,580.93          | 0.00         | 6,580.93          | 1,340.25         | 0.00         | 1,340.25         | 204,844.57          |
|                   | 0.00         |                   |                  | 0.00         |                  | 0.00                |
|                   | 0.00         |                   |                  | 0.00         |                  | 0.00                |
|                   | 0.00         |                   |                  | 0.00         |                  | 0.00                |
|                   | 0.00         |                   |                  | 0.00         |                  | 0.00                |
|                   | 0.00         |                   |                  | 0.00         |                  | 0.00                |
|                   | 0.00         |                   |                  | 0.00         |                  | 0.00                |
|                   | 0.00         |                   |                  | 0.00         |                  | 0.00                |
|                   | 0.00         |                   |                  | 0.00         |                  | 0.00                |
|                   | 0.00         |                   |                  | 0.00         |                  | 0.00                |
| <b>243,522.04</b> | <b>83.24</b> | <b>243,605.28</b> | <b>57,621.69</b> | <b>20.37</b> | <b>57,642.06</b> | <b>3,407,341.61</b> |

\$243,522.04

\$57,621.69



Ulimited  
recorded

**20-21 Total**

**24,433,851.46**

\$22,343,967.00

\$216,866.26

**21-22 Total**

**25,058,191.97**

\$23,709,396.00

-\$726,966.19

**22-23 Total**

**26,811,094.34**

\$25,391,712.00

-\$722,193.23

**23-24 Total**

**3,407,341.61**

\$0.00

\$2,984,248.88









| District            | Valuation       | Enrollment | Per student |          |
|---------------------|-----------------|------------|-------------|----------|
| Bennington          | \$1,875,308,934 | 3816       | \$491,433   | \$4,914  |
| Gretna              | \$3,565,747,382 | 6127       | \$581,973   | \$5,820  |
| Ralston             | \$1,971,895,050 | 3190       | \$618,149   | \$6,181  |
| Crete               | \$1,236,104,489 | 1927       | \$641,466   | \$6,415  |
| Plattsmouth         | \$894,862,876   | 1357       | \$659,442   | \$6,594  |
| Beatrice            | \$1,298,995,241 | 1864       | \$696,886   | \$6,969  |
| Northwest           | \$996,797,190   | 1409       | \$707,450   | \$7,075  |
| Nebraska City       | \$996,035,726   | 1379       | \$722,288   | \$7,223  |
| Norris              | \$1,804,950,859 | 2452       | \$736,114   | \$7,361  |
| York                | \$1,178,316,279 | 1393       | \$845,884   | \$8,459  |
| Waverly             | \$2,025,886,806 | 2125       | \$953,358   | \$9,534  |
| Blair               | \$2,098,392,910 | 2183       | \$961,243   | \$9,612  |
| Louisville          | \$616,502,576   | 626        | \$984,828   | \$9,848  |
| Seward              | \$1,680,093,238 | 1447       | \$1,161,087 | \$11,611 |
| Syracuse            | \$886,490,848   | 747        | \$1,186,735 | \$11,867 |
| Conestoga           | \$857,708,323   | 647        | \$1,325,670 | \$13,257 |
| Springfield Pltview | \$2,093,449,029 | 1115       | \$1,877,533 | \$18,775 |

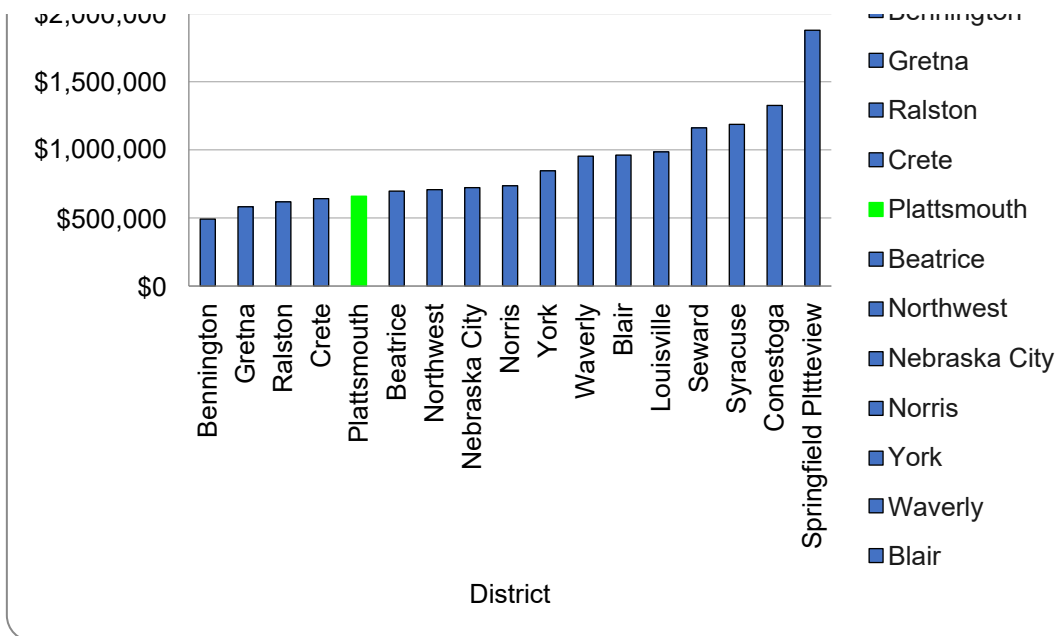
|                     | State Aid    |      | St Aid/Std | Val/Std  |
|---------------------|--------------|------|------------|----------|
| Crete               | \$352,528    | 2125 | \$166      | \$6,415  |
| Bennington          | \$20,072,007 | 6127 | \$3,276    | \$4,914  |
| Norris              | \$4,488,546  | 3816 | \$1,176    | \$7,361  |
| Plattsmouth         | \$4,661,377  | 2183 | \$2,135    | \$6,594  |
| Ralston             | \$10,659,909 | 3190 | \$3,342    | \$6,181  |
| Waverly             | \$352,528    | 1927 | \$183      | \$9,534  |
| Beatrice            | \$5,449,448  | 1864 | \$2,924    | \$6,969  |
| Blair               | \$438,847    | 1447 | \$303      | \$9,612  |
| York                | \$2,340,525  | 1379 | \$1,697    | \$8,459  |
| Nebraska City       | \$4,654,065  | 1393 | \$3,341    | \$7,223  |
| Syracuse            | \$119,774    | 1409 | \$85       | \$11,867 |
| Louisville          | \$1,629,086  | 747  | \$2,181    | \$9,848  |
| Seward              | \$288,134    | 626  | \$460      | \$11,611 |
| Northwest           | \$8,305,437  | 1357 | \$6,120    | \$7,075  |
| Conestoga           | \$104,662    | 647  | \$162      | \$13,257 |
| Gretna              | \$19,917,450 | 2452 | \$8,123    | \$5,820  |
| Springfield Pltview | \$1,172,643  | 1115 | \$1,052    | \$18,775 |

## Total Valuation Per Student

\$2 000 000

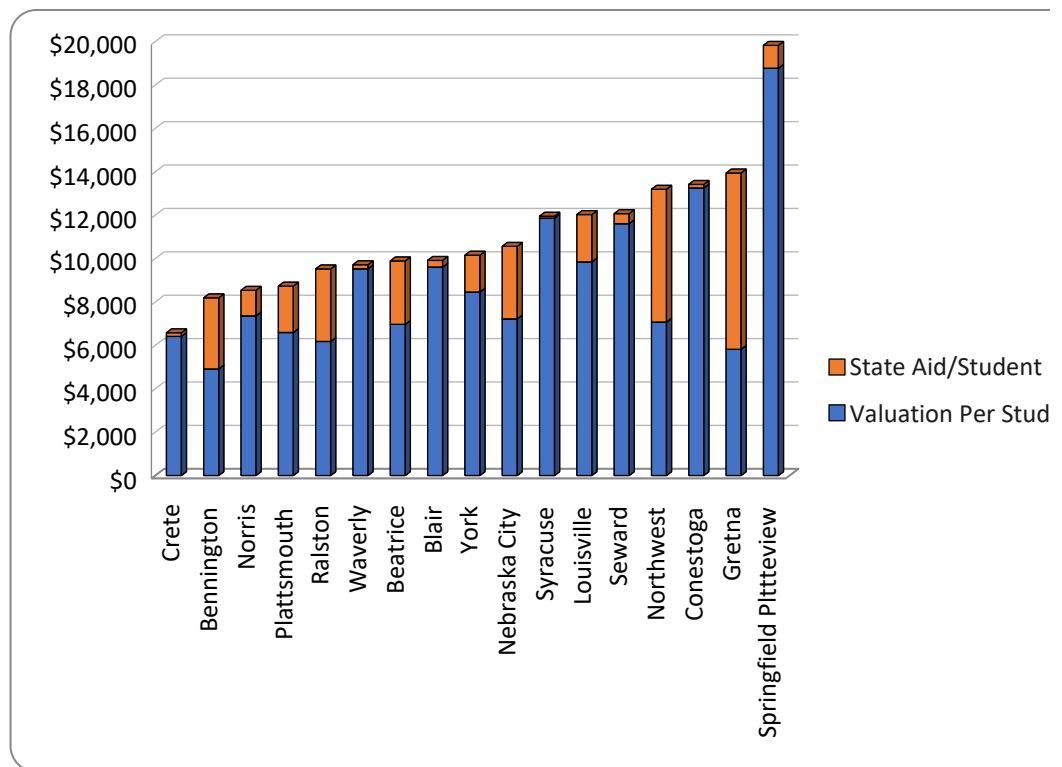
■ Bennington





Total

\$6,581  
\$8,190  
\$8,537  
\$8,730  
\$9,523  
\$9,717  
\$9,892  
\$9,916  
\$10,156  
\$10,564  
\$11,952  
\$12,029  
\$12,071  
\$13,195  
\$13,418  
\$13,943  
\$19,827

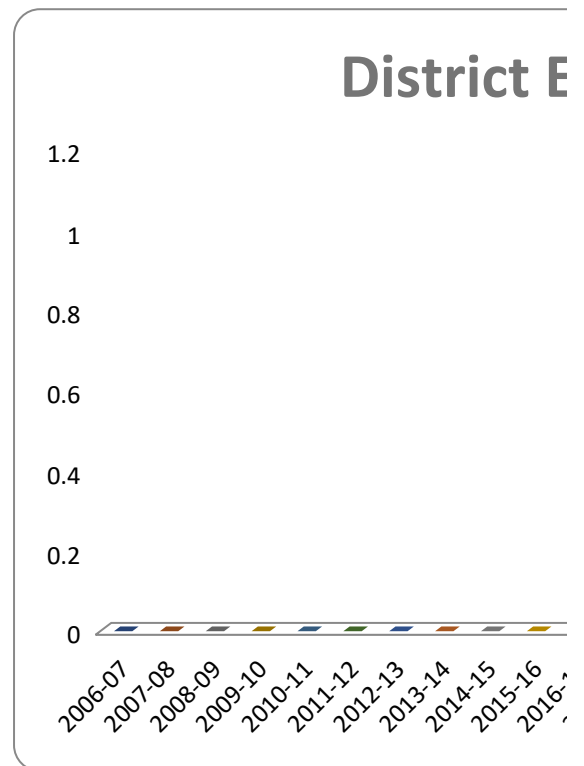




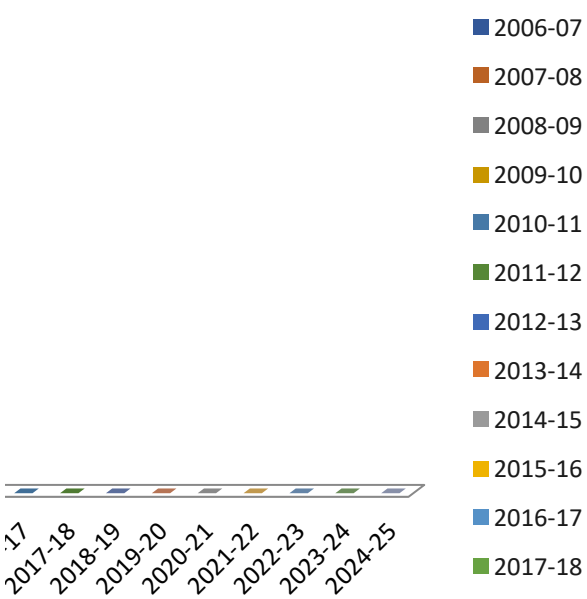


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2006-07  
2007-08  
2008-09  
2009-10  
2010-11  
2011-12  
2012-13  
2013-14  
2014-15  
2015-16  
2016-17  
2017-18  
2018-19  
2019-20  
2020-21  
2021-22  
2022-23  
2023-24  
2024-25



# Enrollment





**Expenses**

| <b>Code</b> | <b>20-21</b> | <b>19-20</b> | <b>18-19</b> | <b>Difference</b> |
|-------------|--------------|--------------|--------------|-------------------|
| 1100        | \$7,673,983  | \$7,911,764  | \$8,128,328  | -\$216,564        |
| 1125        | \$136,969    | \$180,054    | \$145,224    | \$34,830          |
| 1150        | \$87,231     | \$90,888     | \$76,615     | \$14,273          |
| 1160        | \$797,789    | \$790,705    | \$794,162    | -\$3,457          |
| 1190        |              | \$111,941    |              | \$111,941         |
| 1195        | \$23,839     | \$11,250     | \$26,877     | -\$15,627         |
| 1200        | \$3,066,039  | \$2,789,676  | \$2,753,038  | \$36,638          |
| 1291        | \$173,847    | \$199,842    | \$270,733    | -\$70,891         |
| 1300        | \$21,610     | \$3,323      | \$28,034     | -\$24,711         |
| 2100        | \$969,852    | \$1,200,063  | \$1,148,367  | \$51,696          |
| 2120        |              |              |              | \$0               |
| 2130        |              |              |              | \$0               |
| 2141        |              |              |              | \$0               |
| 2151        |              |              |              | \$0               |
| 2161        |              |              |              | \$0               |
| 2171        |              |              |              | \$0               |
| 2181        |              |              |              | \$0               |
| 2200        | \$544,731    | \$615,444    | \$474,379    | \$141,065         |
| 2210        |              |              |              | \$0               |
| 2212        |              |              |              | \$0               |
| 2213        |              |              |              | \$0               |
| 220         |              |              |              | \$0               |
| 2224        |              |              |              | \$0               |
| 2230        |              |              |              | \$0               |
| 2300        | \$503,213    | \$500,062    | \$526,864    | -\$26,802         |
| 2310        |              |              |              | \$0               |
| 2320        |              |              |              | \$0               |
| 2330        |              |              |              | \$0               |
| 2410        | \$1,288,746  | \$1,267,010  | \$1,226,129  | \$40,881          |
| 2490        |              |              |              | \$0               |
| 2500        | \$559,870    | \$828,591    | \$716,058    | \$112,533         |
| 2510        |              |              |              | \$0               |
| 2530        |              |              |              | \$0               |
| 2560        |              |              |              | \$0               |
| 2570        |              |              |              | \$0               |
| 2580        |              |              |              | \$0               |
| 2600        | \$1,391,542  | \$1,471,840  | \$1,310,439  | \$161,401         |
| 2610        |              |              |              | \$0               |
| 2620        |              |              |              | \$0               |
| 2630        |              |              |              | \$0               |
| 2640        |              |              |              | \$0               |
| 2650        |              |              |              | \$0               |

|      |              |              |              |             |
|------|--------------|--------------|--------------|-------------|
| 2660 |              |              |              | \$0         |
| 2670 |              |              |              | \$0         |
| 2680 |              |              |              | \$0         |
| 2710 | \$387,689    | \$285,777    | \$423,741    | -\$137,964  |
| 2712 | \$196,184    | \$236,540    | \$271,359    | -\$34,819   |
| 2713 |              |              |              | \$0         |
| 2730 |              |              |              | \$0         |
| 2732 |              |              |              | \$0         |
| 2733 |              |              |              | \$0         |
| 3300 | \$15,641     | \$27,391     | \$39,303     | -\$11,912   |
| 3400 | \$5,011      | \$4,207      | \$5,929      | -\$1,722    |
|      |              |              | \$1,896      | -\$1,896    |
| 3535 | \$12,284     | \$13,027     | \$12,046     | \$981       |
| 3541 |              | \$80,341     | \$71,950     | \$8,391     |
| 3570 | \$73,546     | \$10,843     | \$38,165     | -\$27,322   |
| 3599 | \$1,879      | \$11,042     |              | \$11,042    |
| 4300 |              |              |              | \$0         |
| 6000 | \$2,598,856  | \$1,759,562  | \$727,378    | \$1,032,184 |
| 6200 |              |              |              | \$0         |
| 6310 |              |              |              | \$0         |
| 6406 |              |              |              | \$0         |
| 6408 |              |              |              | \$0         |
| 6412 |              |              |              | \$0         |
| 6700 |              |              |              | \$0         |
| 6992 |              |              |              | \$0         |
| 6996 |              |              |              | \$0         |
| 6997 |              |              |              | \$0         |
| 8000 | \$15,000     | \$17,320     | \$3,634      | \$13,686    |
| 9000 | \$3,248      | \$237        | \$7          | \$230       |
|      | \$20,548,599 | \$20,418,740 | \$19,220,655 | \$1,198,085 |

|       | 20-21 | 19-20 | 18-19 | Difference |
|-------|-------|-------|-------|------------|
| Local |       |       |       |            |
| State |       |       |       |            |



Enrollment done, other charts incomplete

| Assessment Data |         |          |             |
|-----------------|---------|----------|-------------|
|                 | 3-8 ELA | 3-8 Math | 5&8 Science |
|                 | 43      | 38       | 65          |
|                 | 55      | 64       | 66          |
|                 | 48      | 56       | 77          |
|                 | 47      | 51       | 50          |
|                 | 42      | 36       | 65          |
|                 | 48      | 44       | 74          |
|                 | 56      | 63       | 82          |
|                 | 52      | 55       | 74          |
|                 | 50      | 48       | 64          |
|                 | 52      | 56       | 68          |
|                 | 68      | 73       | 76          |
|                 | 67      | 59       | 94          |
|                 | 53      | 50       | 69          |
|                 | 65      | 85       | 92          |
|                 | 59      | 48       | 86          |
|                 | 55      | 56       | 78          |
|                 | 60      | 67       | 67          |
|                 | 44      | 50       | 61          |
|                 | 55      | 58       | 63          |
|                 | 45      | 46       | 62          |
|                 | 34      | 37       | 61          |
|                 | 30      | 30       | 36          |
|                 | 64      | 65       | 78          |
|                 | 45      | 32       | 66          |
|                 | 39      | 39       | 58          |
| Average         | 51.04   | 52.24    | 69.28       |

| ACT | 11 ELA | 11 Math | 11 Science |
|-----|--------|---------|------------|
|     | -      | 50      | 55         |
|     | 49     | 60      | 51         |
|     | 72     | 69      | 72         |
|     | -      | -       | 59         |
|     | 46     | 59      | 57         |
|     | 45     | 71      | 48         |
|     | 54     | 71      | 71         |
|     | 46     | 46      | 46         |
|     | 59     | 76      | 65         |
|     | 43     | 57      | 57         |
|     | 71     | 75      | 71         |
|     | 52     | 59      | 48         |
|     | 63     | 54      | 60         |
|     | 55     | 58      | 56         |

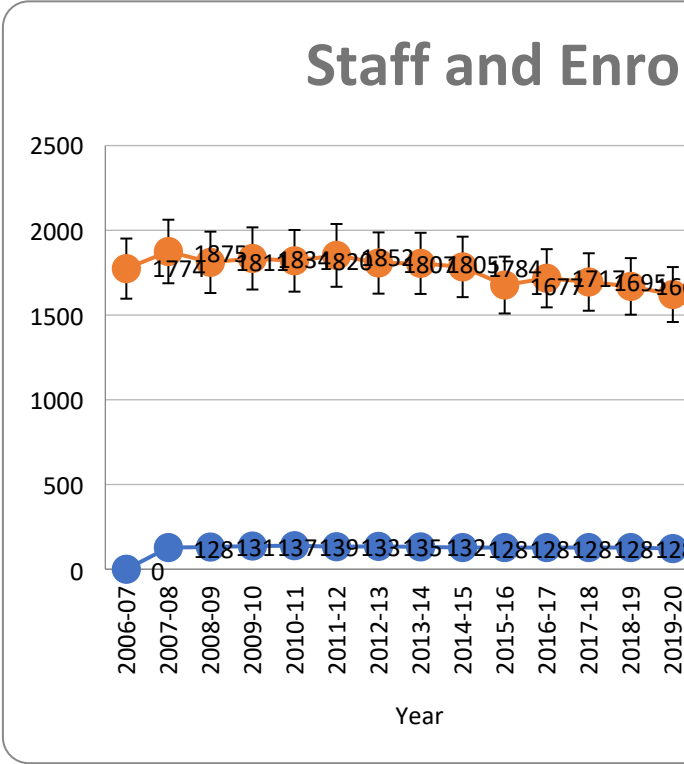
|         |       |       |       |
|---------|-------|-------|-------|
|         | 52    | 54    | 52    |
|         | 71    | 54    | 46    |
|         | 41    | 43    | 47    |
|         |       |       | 36    |
|         | 71    | 57    | 53    |
|         | 42    | 42    | 42    |
|         |       | 63    | 63    |
| Average | 54.82 | 58.84 | 55.00 |

| POVERTY |       |
|---------|-------|
|         | 47.03 |
|         | 42.96 |
|         | 35.37 |
|         | 56.31 |
|         | 44.88 |
|         | 46.39 |
|         | 45.89 |
|         | 35.85 |
|         | 31.53 |
|         | 39.28 |
|         | 43.15 |
|         | 34.06 |
|         | 41.18 |
|         | 49.74 |
|         | 58.14 |
|         | 38.95 |
|         | 41.98 |
|         | 49.11 |
|         | 56.14 |
|         | 63.21 |
|         | 55.33 |
|         | 91.41 |
|         | 45.59 |
|         | 61.18 |
|         | 46.52 |
| Average | 48.05 |

Plattsmouth enrollment

Maybe a

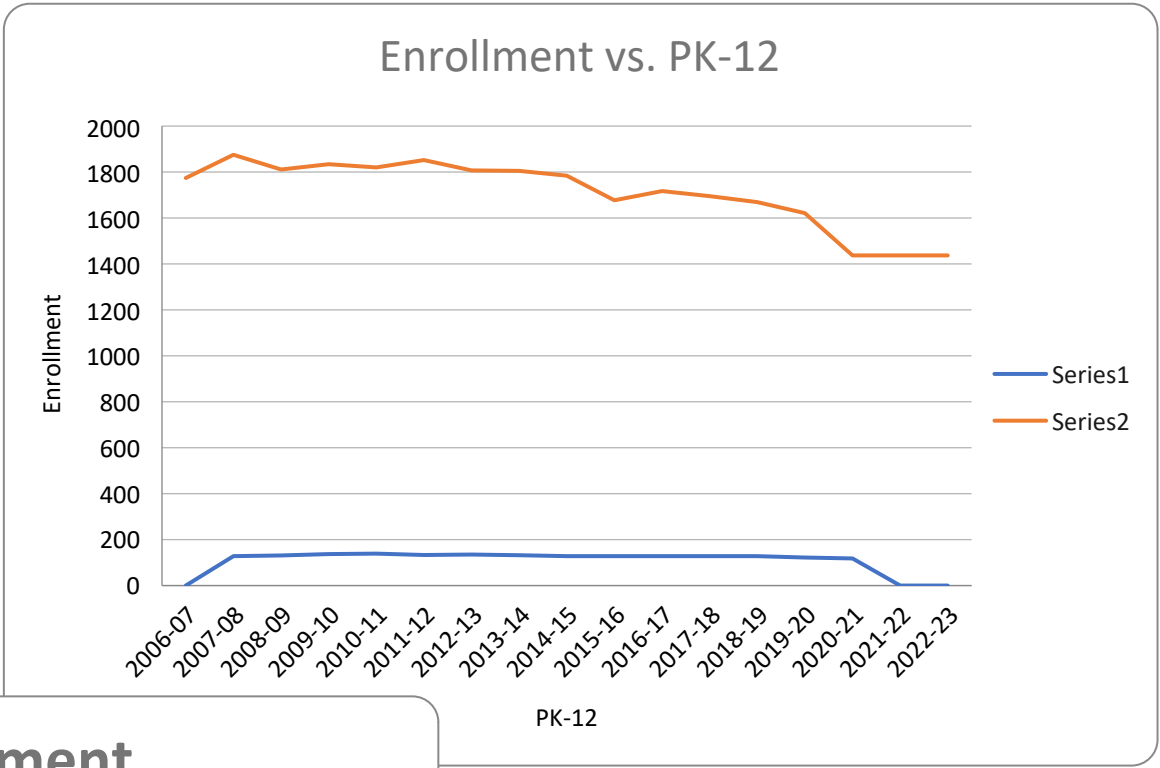
| Year    | Staff | Enrollment |        |        |
|---------|-------|------------|--------|--------|
| 2006-07 |       | 1774       |        |        |
| 2007-08 | 128   | 1875       | 5.69%  |        |
| 2008-09 | 131   | 1811       | -3.41% |        |
| 2009-10 | 137   | 1834       | 1.27%  |        |
| 2010-11 | 139   | 1820       | -0.76% |        |
| 2011-12 | 133   | 1852       | 1.76%  |        |
| 2012-13 | 135   | 1807       | -2.43% |        |
| 2013-14 | 132   | 1805       | -0.11% |        |
| 2014-15 | 128   | 1784       | -1.16% |        |
| 2015-16 | 128   | 1677       | -6.00% |        |
| 2016-17 | 128   | 1717       | 2.39%  |        |
| 2017-18 | 128   | 1695       | -1.28% |        |
| 2018-19 | 128   | 1669       | -1.53% |        |
| 2019-20 | 122   | 1621       | -2.88% |        |
| 2020-21 | 118   | 1437       | #####  | #####  |
| 2021-22 |       | 1437       | 0.00%  | -1.27% |
| 2022-23 |       | 1437       | 0.00%  |        |



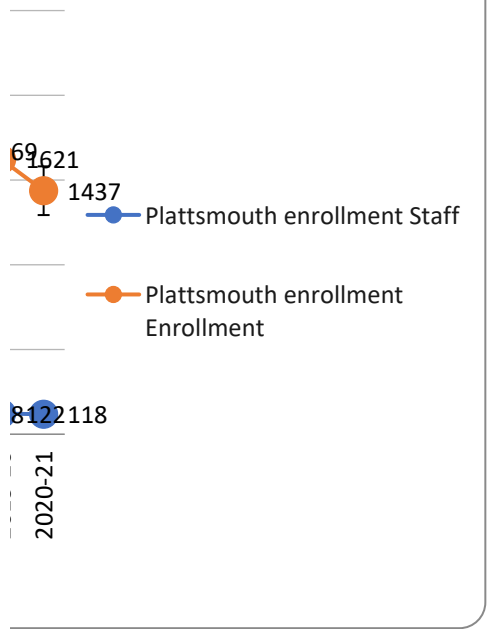




add a chart showing elementary vs



## Enrollment



| <u>Taxes</u>   | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County   |               |               |               |               |               |               |
| Perkins County |               |               |               |               |               |               |
| Total          | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
|                | <u>\$0.00</u> |               |               |               |               |               |

| <b>Date</b>         | <b>Total of Other Receipts</b> | <b>State Aid</b> | <b>Taxes 1110</b> | <b>Carline 1115</b> | <b>Public Pwr Tx 1120</b> | <b>Motor Veh. 1125</b> |
|---------------------|--------------------------------|------------------|-------------------|---------------------|---------------------------|------------------------|
| Sept. 2015          | \$96,289.00                    | \$13,805.00      | \$2,136,461.00    | \$12,898.00         |                           | \$45,177.00            |
| Oct. 2015           | \$227,690.00                   | \$13,805.00      | \$413,663.00      |                     |                           | \$40,107.00            |
| Nov.: 2015          | \$146,478.00                   | \$13,805.00      | 98,838.00         |                     |                           | \$50,941.00            |
| Dec.: 2015          | \$175,864.00                   | \$13,805.00      | \$40,574.00       |                     |                           | \$33,579.00            |
| Jan: 2016           | \$363,859.00                   | \$13,805.00      | \$1,132,576.00    |                     |                           | \$49,359.00            |
| Feb. 2014           | \$451,761.00                   | \$13,805.00      | \$248,100.00      |                     |                           | \$70,495.00            |
| March. 2013         | \$295,143.00                   | \$13,805.00      | \$133,718.00      |                     |                           | \$38,781.00            |
| Apr. 2013           | \$419,163.00                   | \$13,805.00      | \$203,195.00      |                     |                           | \$45,949.00            |
| May. 2013           | \$444,613.00                   | \$13,805.00      | 2,742,703.00      | \$52,606.00         |                           | \$44,724.00            |
| June. 2012          | \$0.00                         |                  |                   |                     |                           |                        |
| July. 2012          | \$0.00                         | \$0.00           |                   |                     |                           |                        |
| Aug. 2012           | \$0.00                         | \$0.00           |                   |                     |                           |                        |
| 14-15 Month Tot.    | \$9,815,282.00                 | \$124,245.00     | \$7,149,828       | \$65,504.00         | \$0.00                    | \$419,112.00           |
| <b>14-15 Budget</b> | \$10,860,121.00                | 322,621          | 8,237,500         | \$70,000.00         | \$0.00                    | \$460,000.00           |
| Difference          | -\$1,044,839                   | -\$198,376       | -\$1,087,672      | -\$4,496            | \$0                       | -\$40,888              |
| Amt off             |                                |                  |                   |                     |                           |                        |





| <u>Taxes</u>   | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County   |               |               |               |               |               |               |
| Perkins County |               |               |               |               |               |               |
| Total          | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
|                | <u>\$0.00</u> |               |               |               |               |               |

| Date             | Total of Other Receipts | State Aid    | Taxes 1110     | Carline 1115 | Public Pwr Tx 1120 | Motor Veh. 1125 |
|------------------|-------------------------|--------------|----------------|--------------|--------------------|-----------------|
| Sept. 2014       | \$123,252.00            | \$32,262.00  | \$2,196,731.00 | \$14,788.00  |                    | \$40,518.00     |
| Oct. 2014        | \$77,667.00             | \$32,262.00  | \$393,842.00   |              |                    | \$39,718.00     |
| Nov. 2014        | \$99,123.00             | \$32,262.00  | 100,547.00     |              |                    | \$53,256.00     |
| Dec. 2014        | \$183,382.00            | \$32,262.00  | \$33,228.00    |              |                    | \$33,031.00     |
| Jan. 2015        | \$216,521.00            | \$32,262.00  | \$894,800.00   |              |                    | \$52,664.00     |
| Feb. 2014        | \$494,082.00            | \$32,262.00  | \$343,506.00   | \$0.00       |                    | \$73,446.00     |
| March. 2013      | \$331,144.00            | \$32,262.00  | \$130,848.00   |              |                    | \$42,039.00     |
| Apr. 2013        | \$619,465.00            | \$32,262.00  | \$252,292.00   |              |                    | \$44,111.00     |
| May. 2013        | \$463,633.00            | \$32,262.00  | 2,782,047.00   | \$47,019.00  |                    | \$40,322.00     |
| June. 2012       | \$290,873.00            | \$32,262.00  | \$414,471.00   |              |                    | \$40,753.00     |
| July. 2012       | \$108,436.00            | \$0.00       | \$57,690.00    |              |                    | \$44,313.00     |
| Aug. 2012        | \$138,970.00            | \$0.00       | \$97,867.00    |              |                    | \$42,084.00     |
| 14-15 Month Tot. | \$11,123,070.00         | \$322,620.00 | \$7,697,869    | \$61,807.00  | \$0.00             | \$546,255.00    |
| 14-15 Budget     | \$10,860,121.00         | 322,621      | 8,237,500      | \$70,000.00  | \$0.00             | \$460,000.00    |
| Difference       | \$262,949               | -\$1         | -\$539,631     | -\$8,193     | \$0                | \$86,255        |
| Amt off          |                         |              |                |              |                    |                 |





| <u>Taxes</u>   | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County   |               |               |               |               |               |               |
| Perkins County |               |               |               |               |               |               |
| Total          | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
|                | <u>\$0.00</u> |               |               |               |               |               |

| <b>Date</b>         | <b>Total of Other Receipts</b> | <b>State Aid</b> | <b>Taxes 1110</b> | <b>Carline 1115</b> | <b>Public Pwr Tx 1120</b> | <b>Motor Veh. 1125</b> |
|---------------------|--------------------------------|------------------|-------------------|---------------------|---------------------------|------------------------|
| Sept. 2014          | \$123,252.00                   | \$32,262.00      | \$2,196,731.00    | \$14,788.00         |                           | \$40,518.00            |
| Oct. 2014           | \$77,667.00                    | \$32,262.00      | \$393,842.00      |                     |                           | \$39,718.00            |
| Nov. 2014           | \$99,123.00                    | \$32,262.00      | 100,547.00        |                     |                           | \$53,256.00            |
| Dec. 2014           | \$183,382.00                   | \$32,262.00      | \$33,228.00       |                     |                           | \$33,031.00            |
| Jan. 2015           | \$216,521.00                   | \$32,262.00      | \$894,800.00      |                     |                           | \$52,664.00            |
| Feb. 2014           | \$494,082.00                   | \$32,262.00      | \$343,506.00      | \$0.00              |                           | \$73,446.00            |
| March. 2013         | \$331,144.00                   | \$32,262.00      | \$130,848.00      |                     |                           | \$42,039.00            |
| Apr. 2013           | \$619,465.00                   | \$32,262.00      | \$252,292.00      |                     |                           | \$44,111.00            |
| May. 2013           | \$463,633.00                   | \$32,262.00      | 2,782,047.00      | \$47,019.00         |                           | \$40,322.00            |
| June. 2012          | \$290,873.00                   | \$32,262.00      | \$414,471.00      |                     |                           | \$40,753.00            |
| July. 2012          | \$108,436.00                   | \$0.00           | \$57,690.00       |                     |                           | \$44,313.00            |
| Aug. 2012           | \$138,970.00                   | \$0.00           | \$97,867.00       |                     |                           | \$42,084.00            |
| 14-15 Month Tot.    | \$11,123,070.00                | \$322,620.00     | \$7,697,869       | \$61,807.00         | \$0.00                    | \$546,255.00           |
| <b>14-15 Budget</b> | \$10,860,121.00                | 322,621          | 8,237,500         | \$70,000.00         | \$0.00                    | \$460,000.00           |

|            |           |      |            |          |     |          |
|------------|-----------|------|------------|----------|-----|----------|
| Difference | \$262,949 | -\$1 | -\$539,631 | -\$8,193 | \$0 | \$86,255 |
| Amt off    |           |      |            |          |     |          |

| <u>Taxes</u>   | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County   |               |               |               |               |               |               |
| Perkins County |               |               |               |               |               |               |
| Total          | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
|                | <u>\$0.00</u> |               |               |               |               |               |

| <u>Date</u> | <u>Total of Other Receipts</u> | <u>State Aid</u> | <u>Taxes 1110</u> | <u>Carline 1115</u> | <u>Public Pwr Tx 1120</u> | <u>Motor Veh. 1125</u> |
|-------------|--------------------------------|------------------|-------------------|---------------------|---------------------------|------------------------|
| Sept. 2014  | \$123,252.00                   | \$32,262.00      | \$2,196,731.00    | \$14,788.00         |                           | \$40,518.00            |
| Oct. 2014   | \$77,667.00                    | \$32,262.00      | \$393,842.00      |                     |                           | \$39,718.00            |
| Nov. 2014   | \$99,123.00                    | \$32,262.00      | 100,547.00        |                     |                           | \$53,256.00            |
| Dec. 2014   | \$183,382.00                   | \$32,262.00      | \$33,228.00       |                     |                           | \$33,031.00            |
| Jan. 2015   | \$216,521.00                   | \$32,262.00      | \$894,800.00      |                     |                           | \$52,664.00            |



|                     |                 |              |              |             |        |              |
|---------------------|-----------------|--------------|--------------|-------------|--------|--------------|
| Feb. 2014           | \$494,082.00    | \$32,262.00  | \$343,506.00 | \$0.00      |        | \$73,446.00  |
| March. 2013         | \$331,144.00    | \$32,262.00  | \$130,848.00 |             |        | \$42,039.00  |
| Apr. 2013           | \$619,465.00    | \$32,262.00  | \$252,292.00 |             |        | \$44,111.00  |
| May. 2013           | \$463,633.00    | \$32,262.00  | 2,782,047.00 | \$47,019.00 |        | \$40,322.00  |
| June. 2012          | \$290,873.00    | \$32,262.00  | \$414,471.00 |             |        | \$40,753.00  |
| July. 2012          | \$108,436.00    | \$0.00       | \$57,690.00  |             |        | \$44,313.00  |
| Aug. 2012           | \$138,970.00    | \$0.00       | \$97,867.00  |             |        | \$42,084.00  |
| 14-15 Month Tot.    | \$11,123,070.00 | \$322,620.00 | \$7,697,869  | \$61,807.00 | \$0.00 | \$546,255.00 |
| <b>14-15 Budget</b> | \$10,860,121.00 | 322,621      | 8,237,500    | \$70,000.00 | \$0.00 | \$460,000.00 |
| Difference          | \$262,949       | -\$1         | -\$539,631   | -\$8,193    | \$0    | \$86,255     |
| Amt off             |                 |              |              |             |        |              |

| <u>Taxes</u>   | <u>Sept</u> | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |               |
|----------------|-------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County   |             |               |               |               |               |               |               |
| Perkins County |             |               |               |               |               |               |               |
| Total          |             | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |

\$0.00

| Date                | Total of Other Receipts | State Aid    | Taxes 1110     | Carline 1115 | Public Pwr Tx 1120 | Motor Veh. 1125 |
|---------------------|-------------------------|--------------|----------------|--------------|--------------------|-----------------|
| Sept. 2014          | \$123,252.00            | \$32,262.00  | \$2,196,731.00 | \$14,788.00  |                    | \$40,518.00     |
| Oct. 2014           | \$77,667.00             | \$32,262.00  | \$393,842.00   |              |                    | \$39,718.00     |
| Nov. 2014           | \$99,123.00             | \$32,262.00  | 100,547.00     |              |                    | \$53,256.00     |
| Dec. 2014           | \$183,382.00            | \$32,262.00  | \$33,228.00    |              |                    | \$33,031.00     |
| Jan. 2015           | \$216,521.00            | \$32,262.00  | \$894,800.00   |              |                    | \$52,664.00     |
| Feb. 2014           | \$494,082.00            | \$32,262.00  | \$343,506.00   | \$0.00       |                    | \$73,446.00     |
| March. 2013         | \$331,144.00            | \$32,262.00  | \$130,848.00   |              |                    | \$42,039.00     |
| Apr. 2013           | \$619,465.00            | \$32,262.00  | \$252,292.00   |              |                    | \$44,111.00     |
| May. 2013           | \$463,633.00            | \$32,262.00  | 2,782,047.00   | \$47,019.00  |                    | \$40,322.00     |
| June. 2012          | \$290,873.00            | \$32,262.00  | \$414,471.00   |              |                    | \$40,753.00     |
| July. 2012          | \$108,436.00            | \$0.00       | \$57,690.00    |              |                    | \$44,313.00     |
| Aug. 2012           | \$138,970.00            | \$0.00       | \$97,867.00    |              |                    | \$42,084.00     |
| 14-15 Month Tot.    | \$11,123,070.00         | \$322,620.00 | \$7,697,869    | \$61,807.00  | \$0.00             | \$546,255.00    |
| <b>14-15 Budget</b> | \$10,860,121.00         | 322,621      | 8,237,500      | \$70,000.00  | \$0.00             | \$460,000.00    |
| Difference          | \$262,949               | -\$1         | -\$539,631     | -\$8,193     | \$0                | \$86,255        |
| Amt off             |                         |              |                |              |                    |                 |





| <u>Taxes</u>   | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County   |               |               |               |               |               |               |
| Perkins County |               |               |               |               |               |               |
| Total          | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
|                | <u>\$0.00</u> |               |               |               |               |               |

| <b>Date</b>         | <b>Total of Other Receipts</b> | <b>State Aid</b> | <b>Taxes 1110</b> | <b>Carline 1115</b> | <b>Public Pwr Tx 1120</b> | <b>Motor Veh. 1125</b> |
|---------------------|--------------------------------|------------------|-------------------|---------------------|---------------------------|------------------------|
| Sept. 2014          | \$123,252.00                   | \$32,262.00      | \$2,196,731.00    | \$14,788.00         |                           | \$40,518.00            |
| Oct. 2014           | \$77,667.00                    | \$32,262.00      | \$393,842.00      |                     |                           | \$39,718.00            |
| Nov. 2014           | \$99,123.00                    | \$32,262.00      | 100,547.00        |                     |                           | \$53,256.00            |
| Dec. 2014           | \$183,382.00                   | \$32,262.00      | \$33,228.00       |                     |                           | \$33,031.00            |
| Jan. 2015           | \$216,521.00                   | \$32,262.00      | \$894,800.00      |                     |                           | \$52,664.00            |
| Feb. 2014           | \$494,082.00                   | \$32,262.00      | \$343,506.00      | \$0.00              |                           | \$73,446.00            |
| March. 2013         | \$331,144.00                   | \$32,262.00      | \$130,848.00      |                     |                           | \$42,039.00            |
| Apr. 2013           | \$619,465.00                   | \$32,262.00      | \$252,292.00      |                     |                           | \$44,111.00            |
| May. 2013           | \$463,633.00                   | \$32,262.00      | 2,782,047.00      | \$47,019.00         |                           | \$40,322.00            |
| June. 2012          | \$290,873.00                   | \$32,262.00      | \$414,471.00      |                     |                           | \$40,753.00            |
| July. 2012          | \$108,436.00                   | \$0.00           | \$57,690.00       |                     |                           | \$44,313.00            |
| Aug. 2012           | \$138,970.00                   | \$0.00           | \$97,867.00       |                     |                           | \$42,084.00            |
| 14-15 Month Tot.    | \$11,123,070.00                | \$322,620.00     | \$7,697,869       | \$61,807.00         | \$0.00                    | \$546,255.00           |
| <b>14-15 Budget</b> | \$10,860,121.00                | 322,621          | 8,237,500         | \$70,000.00         | \$0.00                    | \$460,000.00           |
| Difference          | \$262,949                      | -\$1             | -\$539,631        | -\$8,193            | \$0                       | \$86,255               |
| Amt off             |                                |                  |                   |                     |                           |                        |





| <u>Taxes</u>   | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County   |               |               |               |               |               |               |
| Perkins County |               |               |               |               |               |               |
| Total          | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
|                | <u>\$0.00</u> |               |               |               |               |               |

| <u>Date</u>         | <u>Total of Other Receipts</u> | <u>State Aid</u> | <u>Taxes 1110</u> | <u>Carline 1115</u> | <u>Public Pwr Tx 1120</u> | <u>Motor Veh. 1125</u> |
|---------------------|--------------------------------|------------------|-------------------|---------------------|---------------------------|------------------------|
| Sept. 2014          | \$123,252.00                   | \$32,262.00      | \$2,196,731.00    | \$14,788.00         |                           | \$40,518.00            |
| Oct. 2014           | \$77,667.00                    | \$32,262.00      | \$393,842.00      |                     |                           | \$39,718.00            |
| Nov. 2014           | \$99,123.00                    | \$32,262.00      | 100,547.00        |                     |                           | \$53,256.00            |
| Dec. 2014           | \$183,382.00                   | \$32,262.00      | \$33,228.00       |                     |                           | \$33,031.00            |
| Jan. 2015           | \$216,521.00                   | \$32,262.00      | \$894,800.00      |                     |                           | \$52,664.00            |
| Feb. 2014           | \$494,082.00                   | \$32,262.00      | \$343,506.00      | \$0.00              |                           | \$73,446.00            |
| March. 2013         | \$331,144.00                   | \$32,262.00      | \$130,848.00      |                     |                           | \$42,039.00            |
| Apr. 2013           | \$619,465.00                   | \$32,262.00      | \$252,292.00      |                     |                           | \$44,111.00            |
| May. 2013           | \$463,633.00                   | \$32,262.00      | 2,782,047.00      | \$47,019.00         |                           | \$40,322.00            |
| June. 2012          | \$290,873.00                   | \$32,262.00      | \$414,471.00      |                     |                           | \$40,753.00            |
| July. 2012          | \$108,436.00                   | \$0.00           | \$57,690.00       |                     |                           | \$44,313.00            |
| Aug. 2012           | \$138,970.00                   | \$0.00           | \$97,867.00       |                     |                           | \$42,084.00            |
| 14-15 Month Tot.    | \$11,123,070.00                | \$322,620.00     | \$7,697,869       | \$61,807.00         | \$0.00                    | \$546,255.00           |
| <b>14-15 Budget</b> | \$10,860,121.00                | 322,621          | 8,237,500         | \$70,000.00         | \$0.00                    | \$460,000.00           |
| Difference          | \$262,949                      | -\$1             | -\$539,631        | -\$8,193            | \$0                       | \$86,255               |
| Amt off             |                                |                  |                   |                     |                           |                        |



| <u>Taxes</u>   | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County   |               |               |               |               |               |               |
| Perkins County |               |               |               |               |               |               |
| Total          | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
|                | <u>\$0.00</u> |               |               |               |               |               |

| <u>Date</u>      | <u>Total of Other Receipts</u> | <u>State Aid</u> | <u>Taxes 1110</u> | <u>Carline 1115</u> | <u>Public Pwr Tx 1120</u> | <u>Motor Veh. 1125</u> |
|------------------|--------------------------------|------------------|-------------------|---------------------|---------------------------|------------------------|
| Sept. 2014       | \$123,252.00                   | \$32,262.00      | \$2,196,731.00    | \$14,788.00         |                           | \$40,518.00            |
| Oct. 2014        | \$77,667.00                    | \$32,262.00      | \$393,842.00      |                     |                           | \$39,718.00            |
| Nov. 2014        | \$99,123.00                    | \$32,262.00      | 100,547.00        |                     |                           | \$53,256.00            |
| Dec. 2014        | \$183,382.00                   | \$32,262.00      | \$33,228.00       |                     |                           | \$33,031.00            |
| Jan. 2015        | \$216,521.00                   | \$32,262.00      | \$894,800.00      |                     |                           | \$52,664.00            |
| Feb. 2014        | \$494,082.00                   | \$32,262.00      | \$343,506.00      | \$0.00              |                           | \$73,446.00            |
| March. 2013      | \$331,144.00                   | \$32,262.00      | \$130,848.00      |                     |                           | \$42,039.00            |
| Apr. 2013        | \$619,465.00                   | \$32,262.00      | \$252,292.00      |                     |                           | \$44,111.00            |
| May. 2013        | \$463,633.00                   | \$32,262.00      | 2,782,047.00      | \$47,019.00         |                           | \$40,322.00            |
| June. 2012       | \$290,873.00                   | \$32,262.00      | \$414,471.00      |                     |                           | \$40,753.00            |
| July. 2012       | \$108,436.00                   | \$0.00           | \$57,690.00       |                     |                           | \$44,313.00            |
| Aug. 2012        | \$138,970.00                   | \$0.00           | \$97,867.00       |                     |                           | \$42,084.00            |
| 14-15 Month Tot. | \$11,123,070.00                | \$322,620.00     | \$7,697,869       | \$61,807.00         | \$0.00                    | \$546,255.00           |



|              |                 |         |            |             |        |              |
|--------------|-----------------|---------|------------|-------------|--------|--------------|
| 14-15 Budget | \$10,860,121.00 | 322,621 | 8,237,500  | \$70,000.00 | \$0.00 | \$460,000.00 |
| Difference   | \$262,949       | -\$1    | -\$539,631 | -\$8,193    | \$0    | \$86,255     |
| Amt off      |                 |         |            |             |        |              |

| <u>Taxes</u>   | <u>Sept</u>   | <u>Oct</u>    | <u>Nov</u>    | Dec           | Jan           | Feb           |
|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Keith County   |               |               |               |               |               |               |
| Perkins County |               |               |               |               |               |               |
| Total          | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
|                | <u>\$0.00</u> |               |               |               |               |               |

| <b>Date</b> | <b>Total of Other Receipts</b> | <b>State Aid</b> | <b>Taxes 1110</b> | <b>Carline 1115</b> | <b>Public Pwr Tx 1120</b> | <b>Motor Veh. 1125</b> |
|-------------|--------------------------------|------------------|-------------------|---------------------|---------------------------|------------------------|
| Sept. 2014  | \$123,252.00                   | \$32,262.00      | \$2,196,731.00    | \$14,788.00         |                           | \$40,518.00            |
| Oct. 2014   | \$77,667.00                    | \$32,262.00      | \$393,842.00      |                     |                           | \$39,718.00            |
| Nov. 2014   | \$99,123.00                    | \$32,262.00      | 100,547.00        |                     |                           | \$53,256.00            |
| Dec. 2014   | \$183,382.00                   | \$32,262.00      | \$33,228.00       |                     |                           | \$33,031.00            |

|                     |                 |              |              |             |        |              |
|---------------------|-----------------|--------------|--------------|-------------|--------|--------------|
| Jan. 2015           | \$216,521.00    | \$32,262.00  | \$894,800.00 |             |        | \$52,664.00  |
| Feb. 2014           | \$494,082.00    | \$32,262.00  | \$343,506.00 | \$0.00      |        | \$73,446.00  |
| March. 2013         | \$331,144.00    | \$32,262.00  | \$130,848.00 |             |        | \$42,039.00  |
| Apr. 2013           | \$619,465.00    | \$32,262.00  | \$252,292.00 |             |        | \$44,111.00  |
| May. 2013           | \$463,633.00    | \$32,262.00  | 2,782,047.00 | \$47,019.00 |        | \$40,322.00  |
| June. 2012          | \$290,873.00    | \$32,262.00  | \$414,471.00 |             |        | \$40,753.00  |
| July. 2012          | \$108,436.00    | \$0.00       | \$57,690.00  |             |        | \$44,313.00  |
| Aug. 2012           | \$138,970.00    | \$0.00       | \$97,867.00  |             |        | \$42,084.00  |
| 14-15 Month Tot.    | \$11,123,070.00 | \$322,620.00 | \$7,697,869  | \$61,807.00 | \$0.00 | \$546,255.00 |
| <b>14-15 Budget</b> | \$10,860,121.00 | 322,621      | 8,237,500    | \$70,000.00 | \$0.00 | \$460,000.00 |
| Difference          | \$262,949       | -\$1         | -\$539,631   | -\$8,193    | \$0    | \$86,255     |
| Amt off             |                 |              |              |             |        |              |



| <u>Taxes</u>   | <u>Sept</u> | <u>Oct</u> | <u>Nov</u> | Dec    | Jan    | Feb    |
|----------------|-------------|------------|------------|--------|--------|--------|
| Keith County   |             |            |            |        |        |        |
| Perkins County |             |            |            |        |        |        |
| Total          |             | \$0.00     | \$0.00     | \$0.00 | \$0.00 | \$0.00 |

\$0.00

| Date             | Total of Other Receipts | State Aid    | Taxes 1110     | Carline 1115 | Public Pwr Tx 1120 | Motor Veh. 1125 |
|------------------|-------------------------|--------------|----------------|--------------|--------------------|-----------------|
| Sept. 2014       | \$123,252.00            | \$32,262.00  | \$2,196,731.00 | \$14,788.00  |                    | \$40,518.00     |
| Oct. 2014        | \$77,667.00             | \$32,262.00  | \$393,842.00   |              |                    | \$39,718.00     |
| Nov. 2014        | \$99,123.00             | \$32,262.00  | 100,547.00     |              |                    | \$53,256.00     |
| Dec. 2014        | \$183,382.00            | \$32,262.00  | \$33,228.00    |              |                    | \$33,031.00     |
| Jan. 2015        | \$216,521.00            | \$32,262.00  | \$894,800.00   |              |                    | \$52,664.00     |
| Feb. 2014        | \$494,082.00            | \$32,262.00  | \$343,506.00   | \$0.00       |                    | \$73,446.00     |
| March. 2013      | \$331,144.00            | \$32,262.00  | \$130,848.00   |              |                    | \$42,039.00     |
| Apr. 2013        | \$619,465.00            | \$32,262.00  | \$252,292.00   |              |                    | \$44,111.00     |
| May. 2013        | \$463,633.00            | \$32,262.00  | 2,782,047.00   | \$47,019.00  |                    | \$40,322.00     |
| June. 2012       | \$290,873.00            | \$32,262.00  | \$414,471.00   |              |                    | \$40,753.00     |
| July. 2012       | \$108,436.00            | \$0.00       | \$57,690.00    |              |                    | \$44,313.00     |
| Aug. 2012        | \$138,970.00            | \$0.00       | \$97,867.00    |              |                    | \$42,084.00     |
| 14-15 Month Tot. | \$11,123,070.00         | \$322,620.00 | \$7,697,869    | \$61,807.00  | \$0.00             | \$546,255.00    |
| 14-15 Budget     | \$10,860,121.00         | 322,621      | 8,237,500      | \$70,000.00  | \$0.00             | \$460,000.00    |
| Difference       | \$262,949               | -\$1         | -\$539,631     | -\$8,193     | \$0                | \$86,255        |
| Amt off          |                         |              |                |              |                    |                 |

General Fund  
School  
Financial Summary

March

April

May

June

July

Aug

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

| 1220   | 1270 preschool | Interest 1410 | Local Lic Fees<br>1610 | City Fines 1620 | Other Local Rev<br>1910-90 | County Fines 2110-<br>30 |
|--------|----------------|---------------|------------------------|-----------------|----------------------------|--------------------------|
|        | \$2,205.00     | \$723.00      | \$7,320.00             |                 | \$1,796.00                 |                          |
|        | \$420.00       | \$791.00      |                        |                 |                            | \$41,479.00              |
|        | \$990.00       | \$670.00      |                        |                 | \$12,298.00                | \$23,482.00              |
|        | \$1,995.00     | \$502.00      |                        |                 |                            | \$17,481.00              |
|        | \$945.00       | \$505.00      |                        |                 |                            | \$17,058.00              |
|        | \$770.00       | \$596.00      |                        |                 | \$360.00                   | \$24,678.00              |
|        | \$900.00       | \$472.00      |                        |                 |                            | \$15,762.00              |
|        | \$1,560.00     | \$386.00      |                        |                 | \$207.00                   | \$18,042.00              |
|        | \$530.00       | \$796.00      |                        |                 |                            |                          |
|        |                |               |                        |                 |                            |                          |
|        |                |               |                        |                 |                            |                          |
|        |                |               |                        |                 |                            |                          |
| \$0.00 | \$10,315.00    | \$5,441.00    | \$7,320.00             | \$0.00          | \$14,661.00                | \$157,982.00             |
| \$0.00 | \$2,000.00     | \$4,000.00    | \$0.00                 | \$0.00          | \$45,000.00                | \$165,000.00             |
| \$0    | \$8,315        | \$1,441       | \$7,320                | \$0             | -\$30,339                  | -\$7,018                 |
|        |                |               |                        |                 |                            |                          |





Ogden Public  
School  
Financial Summary

March

April

May

June

July

Aug

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

| 1220       | 1270 preschool | Interest 1410 | Local Lic Fees<br>1610 | City Fines 1620 | Other Local Rev<br>1910-90 | County Fines 2110-<br>30 |
|------------|----------------|---------------|------------------------|-----------------|----------------------------|--------------------------|
|            | \$840.00       | \$567.00      |                        |                 | \$2,650.00                 | \$22,102.00              |
| \$2,700.00 | \$1,060.00     | \$627.00      |                        |                 |                            | \$22,497.00              |
| \$150.00   | \$770.00       | \$436.00      |                        |                 |                            | \$20,383.00              |
|            |                | \$334.00      |                        |                 |                            | \$16,049.00              |
|            |                | \$333.00      |                        |                 | \$2,000.00                 | \$13,467.00              |
|            | \$865.00       | \$327.00      |                        |                 |                            | \$15,879.00              |
| \$902.00   | \$1,390.00     | \$291.00      |                        |                 |                            |                          |
| \$867.00   | \$955.00       | \$275.00      |                        |                 | \$11,178.00                | \$17,432.00              |
| \$1,050.00 | \$240.00       | \$609.00      |                        |                 | (\$2,000.00)               | \$16,612.00              |
| \$1,350.00 | \$10.00        | \$897.00      |                        |                 |                            | \$15,795.00              |
|            |                | \$763.00      |                        |                 |                            | \$29,426.00              |
|            |                | \$562.00      |                        | \$17,460.00     |                            |                          |
| \$7,019.00 | \$6,130.00     | \$6,021.00    | \$0.00                 | \$17,460.00     | \$13,828.00                | \$189,642.00             |
| \$0.00     | \$2,000.00     | \$4,000.00    | \$0.00                 | \$0.00          | \$45,000.00                | \$165,000.00             |
| \$7,019    | \$4,130        | \$2,021       | \$0                    | \$17,460        | -\$31,172                  | \$24,642                 |
|            |                |               |                        |                 |                            |                          |





Ogden Public  
School  
Financial Summary

March

April

May

June

July

Aug

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

| 1220       | 1270 preschool | Interest 1410 | Local Lic Fees<br>1610 | City Fines 1620 | Other Local Rev<br>1910-90 | County Fines 2110-<br>30 |
|------------|----------------|---------------|------------------------|-----------------|----------------------------|--------------------------|
|            | \$840.00       | \$567.00      |                        |                 | \$2,650.00                 | \$22,102.00              |
| \$2,700.00 | \$1,060.00     | \$627.00      |                        |                 |                            | \$22,497.00              |
| \$150.00   | \$770.00       | \$436.00      |                        |                 |                            | \$20,383.00              |
|            |                | \$334.00      |                        |                 |                            | \$16,049.00              |
|            |                | \$333.00      |                        |                 | \$2,000.00                 | \$13,467.00              |
|            | \$865.00       | \$327.00      |                        |                 |                            | \$15,879.00              |
| \$902.00   | \$1,390.00     | \$291.00      |                        |                 |                            |                          |
| \$867.00   | \$955.00       | \$275.00      |                        |                 | \$11,178.00                | \$17,432.00              |
| \$1,050.00 | \$240.00       | \$609.00      |                        |                 | (\$2,000.00)               | \$16,612.00              |
| \$1,350.00 | \$10.00        | \$897.00      |                        |                 |                            | \$15,795.00              |
|            |                | \$763.00      |                        |                 |                            | \$29,426.00              |
|            |                | \$562.00      |                        | \$17,460.00     |                            |                          |
| \$7,019.00 | \$6,130.00     | \$6,021.00    | \$0.00                 | \$17,460.00     | \$13,828.00                | \$189,642.00             |
| \$0.00     | \$2,000.00     | \$4,000.00    | \$0.00                 | \$0.00          | \$45,000.00                | \$165,000.00             |

|         |         |         |     |          |           |          |
|---------|---------|---------|-----|----------|-----------|----------|
| \$7,019 | \$4,130 | \$2,021 | \$0 | \$17,460 | -\$31,172 | \$24,642 |
|         |         |         |     |          |           |          |

Ogden Public  
School  
Financial Summary

|               |               |               |               |               |               |
|---------------|---------------|---------------|---------------|---------------|---------------|
| March         | April         | May           | June          | July          | Aug           |
| <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |

| 1220       | 1270 preschool | Interest 1410 | Local Lic Fees<br>1610 | City Fines 1620 | Other Local Rev<br>1910-90 | County Fines 2110-<br>30 |
|------------|----------------|---------------|------------------------|-----------------|----------------------------|--------------------------|
|            | \$840.00       | \$567.00      |                        |                 | \$2,650.00                 | \$22,102.00              |
| \$2,700.00 | \$1,060.00     | \$627.00      |                        |                 |                            | \$22,497.00              |
| \$150.00   | \$770.00       | \$436.00      |                        |                 |                            | \$20,383.00              |
|            |                | \$334.00      |                        |                 |                            | \$16,049.00              |
|            |                | \$333.00      |                        |                 | \$2,000.00                 | \$13,467.00              |



|            |            |            |        |             |              |              |
|------------|------------|------------|--------|-------------|--------------|--------------|
|            | \$865.00   | \$327.00   |        |             |              | \$15,879.00  |
| \$902.00   | \$1,390.00 | \$291.00   |        |             |              |              |
| \$867.00   | \$955.00   | \$275.00   |        |             | \$11,178.00  | \$17,432.00  |
| \$1,050.00 | \$240.00   | \$609.00   |        |             | (\$2,000.00) | \$16,612.00  |
| \$1,350.00 | \$10.00    | \$897.00   |        |             |              | \$15,795.00  |
|            |            | \$763.00   |        |             |              | \$29,426.00  |
|            |            | \$562.00   |        | \$17,460.00 |              |              |
| \$7,019.00 | \$6,130.00 | \$6,021.00 | \$0.00 | \$17,460.00 | \$13,828.00  | \$189,642.00 |
| \$0.00     | \$2,000.00 | \$4,000.00 | \$0.00 | \$0.00      | \$45,000.00  | \$165,000.00 |
| \$7,019    | \$4,130    | \$2,021    | \$0    | \$17,460    | -\$31,172    | \$24,642     |
|            |            |            |        |             |              |              |

Organized Home  
School  
Financial Summary

March

April

May

June

July

Aug

\$0.00                      \$0.00                      \$0.00                      \$0.00                      \$0.00                      \$0.00

| 1220       | 1270 preschool | Interest 1410 | Local Lic Fees<br>1610 | City Fines 1620 | Other Local Rev<br>1910-90 | County Fines 2110-<br>30 |
|------------|----------------|---------------|------------------------|-----------------|----------------------------|--------------------------|
|            | \$840.00       | \$567.00      |                        |                 | \$2,650.00                 | \$22,102.00              |
| \$2,700.00 | \$1,060.00     | \$627.00      |                        |                 |                            | \$22,497.00              |
| \$150.00   | \$770.00       | \$436.00      |                        |                 |                            | \$20,383.00              |
|            |                | \$334.00      |                        |                 |                            | \$16,049.00              |
|            |                | \$333.00      |                        |                 | \$2,000.00                 | \$13,467.00              |
|            | \$865.00       | \$327.00      |                        |                 |                            | \$15,879.00              |
| \$902.00   | \$1,390.00     | \$291.00      |                        |                 |                            |                          |
| \$867.00   | \$955.00       | \$275.00      |                        |                 | \$11,178.00                | \$17,432.00              |
| \$1,050.00 | \$240.00       | \$609.00      |                        |                 | (\$2,000.00)               | \$16,612.00              |
| \$1,350.00 | \$10.00        | \$897.00      |                        |                 |                            | \$15,795.00              |
|            |                | \$763.00      |                        |                 |                            | \$29,426.00              |
|            |                | \$562.00      |                        | \$17,460.00     |                            |                          |
| \$7,019.00 | \$6,130.00     | \$6,021.00    | \$0.00                 | \$17,460.00     | \$13,828.00                | \$189,642.00             |
| \$0.00     | \$2,000.00     | \$4,000.00    | \$0.00                 | \$0.00          | \$45,000.00                | \$165,000.00             |
| \$7,019    | \$4,130        | \$2,021       | \$0                    | \$17,460        | -\$31,172                  | \$24,642                 |
|            |                |               |                        |                 |                            |                          |





Ogden Public  
School  
Financial Summary

March

April

May

June

July

Aug

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

| 1220       | 1270 preschool | Interest 1410 | Local Lic Fees<br>1610 | City Fines 1620 | Other Local Rev<br>1910-90 | County Fines 2110-<br>30 |
|------------|----------------|---------------|------------------------|-----------------|----------------------------|--------------------------|
|            | \$840.00       | \$567.00      |                        |                 | \$2,650.00                 | \$22,102.00              |
| \$2,700.00 | \$1,060.00     | \$627.00      |                        |                 |                            | \$22,497.00              |
| \$150.00   | \$770.00       | \$436.00      |                        |                 |                            | \$20,383.00              |
|            |                | \$334.00      |                        |                 |                            | \$16,049.00              |
|            |                | \$333.00      |                        |                 | \$2,000.00                 | \$13,467.00              |
|            | \$865.00       | \$327.00      |                        |                 |                            | \$15,879.00              |
| \$902.00   | \$1,390.00     | \$291.00      |                        |                 |                            |                          |
| \$867.00   | \$955.00       | \$275.00      |                        |                 | \$11,178.00                | \$17,432.00              |
| \$1,050.00 | \$240.00       | \$609.00      |                        |                 | (\$2,000.00)               | \$16,612.00              |
| \$1,350.00 | \$10.00        | \$897.00      |                        |                 |                            | \$15,795.00              |
|            |                | \$763.00      |                        |                 |                            | \$29,426.00              |
|            |                | \$562.00      |                        | \$17,460.00     |                            |                          |
| \$7,019.00 | \$6,130.00     | \$6,021.00    | \$0.00                 | \$17,460.00     | \$13,828.00                | \$189,642.00             |
| \$0.00     | \$2,000.00     | \$4,000.00    | \$0.00                 | \$0.00          | \$45,000.00                | \$165,000.00             |
| \$7,019    | \$4,130        | \$2,021       | \$0                    | \$17,460        | -\$31,172                  | \$24,642                 |
|            |                |               |                        |                 |                            |                          |





Ogden Public  
School  
Financial Summary

March

April

May

June

July

Aug

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

| 1220       | 1270 preschool | Interest 1410 | Local Lic Fees<br>1610 | City Fines 1620 | Other Local Rev<br>1910-90 | County Fines 2110-<br>30 |
|------------|----------------|---------------|------------------------|-----------------|----------------------------|--------------------------|
|            | \$840.00       | \$567.00      |                        |                 | \$2,650.00                 | \$22,102.00              |
| \$2,700.00 | \$1,060.00     | \$627.00      |                        |                 |                            | \$22,497.00              |
| \$150.00   | \$770.00       | \$436.00      |                        |                 |                            | \$20,383.00              |
|            |                | \$334.00      |                        |                 |                            | \$16,049.00              |
|            |                | \$333.00      |                        |                 | \$2,000.00                 | \$13,467.00              |
|            | \$865.00       | \$327.00      |                        |                 |                            | \$15,879.00              |
| \$902.00   | \$1,390.00     | \$291.00      |                        |                 |                            |                          |
| \$867.00   | \$955.00       | \$275.00      |                        |                 | \$11,178.00                | \$17,432.00              |
| \$1,050.00 | \$240.00       | \$609.00      |                        |                 | (\$2,000.00)               | \$16,612.00              |
| \$1,350.00 | \$10.00        | \$897.00      |                        |                 |                            | \$15,795.00              |
|            |                | \$763.00      |                        |                 |                            | \$29,426.00              |
|            |                | \$562.00      |                        | \$17,460.00     |                            |                          |
| \$7,019.00 | \$6,130.00     | \$6,021.00    | \$0.00                 | \$17,460.00     | \$13,828.00                | \$189,642.00             |
| \$0.00     | \$2,000.00     | \$4,000.00    | \$0.00                 | \$0.00          | \$45,000.00                | \$165,000.00             |
| \$7,019    | \$4,130        | \$2,021       | \$0                    | \$17,460        | -\$31,172                  | \$24,642                 |
|            |                |               |                        |                 |                            |                          |



## Financial Summary

March

April

May

June

July

Aug

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

| 1220       | 1270 preschool | Interest 1410 | Local Lic Fees<br>1610 | City Fines 1620 | Other Local Rev<br>1910-90 | County Fines 2110-<br>30 |
|------------|----------------|---------------|------------------------|-----------------|----------------------------|--------------------------|
|            | \$840.00       | \$567.00      |                        |                 | \$2,650.00                 | \$22,102.00              |
| \$2,700.00 | \$1,060.00     | \$627.00      |                        |                 |                            | \$22,497.00              |
| \$150.00   | \$770.00       | \$436.00      |                        |                 |                            | \$20,383.00              |
|            |                | \$334.00      |                        |                 |                            | \$16,049.00              |
|            |                | \$333.00      |                        |                 | \$2,000.00                 | \$13,467.00              |
|            | \$865.00       | \$327.00      |                        |                 |                            | \$15,879.00              |
| \$902.00   | \$1,390.00     | \$291.00      |                        |                 |                            |                          |
| \$867.00   | \$955.00       | \$275.00      |                        |                 | \$11,178.00                | \$17,432.00              |
| \$1,050.00 | \$240.00       | \$609.00      |                        |                 | (\$2,000.00)               | \$16,612.00              |
| \$1,350.00 | \$10.00        | \$897.00      |                        |                 |                            | \$15,795.00              |
|            |                | \$763.00      |                        |                 |                            | \$29,426.00              |
|            |                | \$562.00      |                        | \$17,460.00     |                            |                          |
| \$7,019.00 | \$6,130.00     | \$6,021.00    | \$0.00                 | \$17,460.00     | \$13,828.00                | \$189,642.00             |



|         |            |            |        |          |             |              |
|---------|------------|------------|--------|----------|-------------|--------------|
| \$0.00  | \$2,000.00 | \$4,000.00 | \$0.00 | \$0.00   | \$45,000.00 | \$165,000.00 |
| \$7,019 | \$4,130    | \$2,021    | \$0    | \$17,460 | -\$31,172   | \$24,642     |
|         |            |            |        |          |             |              |

General Public  
School  
Financial Summary

| March         | April         | May           | June          | July          | Aug           |
|---------------|---------------|---------------|---------------|---------------|---------------|
|               |               |               |               |               |               |
| <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |

| 1220       | 1270 preschool | Interest 1410 | Local Lic Fees<br>1610 | <b>City Fines 1620</b> | Other Local Rev<br>1910-90 | County Fines 2110-<br>30 |
|------------|----------------|---------------|------------------------|------------------------|----------------------------|--------------------------|
|            | \$840.00       | \$567.00      |                        |                        | \$2,650.00                 | \$22,102.00              |
| \$2,700.00 | \$1,060.00     | \$627.00      |                        |                        |                            | \$22,497.00              |
| \$150.00   | \$770.00       | \$436.00      |                        |                        |                            | \$20,383.00              |
|            |                | \$334.00      |                        |                        |                            | \$16,049.00              |

|            |            |            |        |             |              |              |
|------------|------------|------------|--------|-------------|--------------|--------------|
|            |            | \$333.00   |        |             | \$2,000.00   | \$13,467.00  |
|            | \$865.00   | \$327.00   |        |             |              | \$15,879.00  |
| \$902.00   | \$1,390.00 | \$291.00   |        |             |              |              |
| \$867.00   | \$955.00   | \$275.00   |        |             | \$11,178.00  | \$17,432.00  |
| \$1,050.00 | \$240.00   | \$609.00   |        |             | (\$2,000.00) | \$16,612.00  |
| \$1,350.00 | \$10.00    | \$897.00   |        |             |              | \$15,795.00  |
|            |            | \$763.00   |        |             |              | \$29,426.00  |
|            |            | \$562.00   |        | \$17,460.00 |              |              |
| \$7,019.00 | \$6,130.00 | \$6,021.00 | \$0.00 | \$17,460.00 | \$13,828.00  | \$189,642.00 |
| \$0.00     | \$2,000.00 | \$4,000.00 | \$0.00 | \$0.00      | \$45,000.00  | \$165,000.00 |
| \$7,019    | \$4,130    | \$2,021    | \$0    | \$17,460    | -\$31,172    | \$24,642     |
|            |            |            |        |             |              |              |



Ogden Public  
School  
Financial Summary

March

April

May

June

July

Aug

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

| 1220       | 1270 preschool | Interest 1410 | Local Lic Fees<br>1610 | City Fines 1620 | Other Local Rev<br>1910-90 | County Fines 2110-<br>30 |
|------------|----------------|---------------|------------------------|-----------------|----------------------------|--------------------------|
|            | \$840.00       | \$567.00      |                        |                 | \$2,650.00                 | \$22,102.00              |
| \$2,700.00 | \$1,060.00     | \$627.00      |                        |                 |                            | \$22,497.00              |
| \$150.00   | \$770.00       | \$436.00      |                        |                 |                            | \$20,383.00              |
|            |                | \$334.00      |                        |                 |                            | \$16,049.00              |
|            |                | \$333.00      |                        |                 | \$2,000.00                 | \$13,467.00              |
|            | \$865.00       | \$327.00      |                        |                 |                            | \$15,879.00              |
| \$902.00   | \$1,390.00     | \$291.00      |                        |                 |                            |                          |
| \$867.00   | \$955.00       | \$275.00      |                        |                 | \$11,178.00                | \$17,432.00              |
| \$1,050.00 | \$240.00       | \$609.00      |                        |                 | (\$2,000.00)               | \$16,612.00              |
| \$1,350.00 | \$10.00        | \$897.00      |                        |                 |                            | \$15,795.00              |
|            |                | \$763.00      |                        |                 |                            | \$29,426.00              |
|            |                | \$562.00      |                        | \$17,460.00     |                            |                          |
| \$7,019.00 | \$6,130.00     | \$6,021.00    | \$0.00                 | \$17,460.00     | \$13,828.00                | \$189,642.00             |
| \$0.00     | \$2,000.00     | \$4,000.00    | \$0.00                 | \$0.00          | \$45,000.00                | \$165,000.00             |
| \$7,019    | \$4,130        | \$2,021       | \$0                    | \$17,460        | -\$31,172                  | \$24,642                 |
|            |                |               |                        |                 |                            |                          |

| ESU 2210    | SPED School Age<br>3120 | SPED 3125  | Homestead   | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|-------------|-------------------------|------------|-------------|-------------------------|------------|---------------|
|             |                         |            |             |                         |            |               |
|             | \$7,952.00              |            |             |                         |            | \$2,780.00    |
|             |                         |            |             |                         |            |               |
| \$300.00    | \$107,187.00            |            |             |                         |            |               |
|             | \$100,831.00            |            |             |                         |            | \$5,015.00    |
|             | \$100,749.00            | \$7,842.00 |             | \$222,389.00            |            |               |
|             | \$102,475.00            |            | \$32,324.00 | \$688.00                |            | \$15.00       |
|             | \$26,588.00             |            | \$32,323.00 |                         |            | \$9,176.00    |
|             | \$87,198.00             |            | \$32,323.00 | \$223,077.00            |            |               |
|             |                         |            |             |                         |            |               |
|             |                         |            |             |                         |            |               |
|             |                         |            |             |                         |            |               |
| \$300.00    | \$532,980.00            | \$7,842.00 | \$96,970.00 | \$446,154.00            | \$0.00     | \$16,986.00   |
| \$10,000.00 | \$785,000.00            | \$0.00     | \$0.00      | \$0.00                  | \$9,000.00 | \$20,000.00   |
| -\$9,700    | -\$252,020              | \$7,842    | \$96,970    | \$446,154               | -\$9,000   | -\$3,014      |
|             |                         |            |             |                         |            |               |





| ESU 2210      | SPED School Age<br>3120 | SPED 3125      | Homestead    | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|---------------|-------------------------|----------------|--------------|-------------------------|------------|---------------|
| \$1,000.00    |                         |                |              |                         |            |               |
|               |                         |                |              |                         | \$7,942.00 | \$2,467.00    |
|               |                         |                |              |                         |            |               |
| \$165.00      | \$119,975.00            |                |              |                         |            |               |
|               | \$119,976.00            |                |              |                         |            | \$2,512.00    |
|               | \$118,287.00            |                |              | \$149,448.00            |            |               |
| \$16,957.00   | \$119,601.00            |                | \$33,821.00  |                         |            |               |
|               | \$118,677.00            |                | \$33,821.00  |                         |            | \$11,355.00   |
|               | \$240,253.00            | (\$119,601.00) | \$33,821.00  | \$149,448.00            |            |               |
| \$5,503.00    | \$128,812.00            |                | \$33,821.00  |                         |            |               |
| (\$18,121.00) |                         |                | \$33,821.00  |                         |            | \$5,245.00    |
|               |                         |                | \$33,821.00  |                         |            |               |
| \$5,504.00    | \$965,581.00            | (\$119,601.00) | \$202,926.00 | \$298,896.00            | \$7,942.00 | \$21,579.00   |
| \$10,000.00   | \$785,000.00            | \$0.00         | \$0.00       | \$0.00                  | \$9,000.00 | \$20,000.00   |
| -\$4,496      | \$180,581               | -\$119,601     | \$202,926    | \$298,896               | -\$1,058   | \$1,579       |
|               |                         |                |              |                         |            |               |





| ESU 2210      | SPED School Age<br>3120 | SPED 3125      | Homestead    | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|---------------|-------------------------|----------------|--------------|-------------------------|------------|---------------|
| \$1,000.00    |                         |                |              |                         |            |               |
|               |                         |                |              |                         | \$7,942.00 | \$2,467.00    |
|               |                         |                |              |                         |            |               |
| \$165.00      | \$119,975.00            |                |              |                         |            |               |
|               | \$119,976.00            |                |              |                         |            | \$2,512.00    |
|               | \$118,287.00            |                |              | \$149,448.00            |            |               |
| \$16,957.00   | \$119,601.00            |                | \$33,821.00  |                         |            |               |
|               | \$118,677.00            |                | \$33,821.00  |                         |            | \$11,355.00   |
|               | \$240,253.00            | (\$119,601.00) | \$33,821.00  | \$149,448.00            |            |               |
| \$5,503.00    | \$128,812.00            |                | \$33,821.00  |                         |            |               |
| (\$18,121.00) |                         |                | \$33,821.00  |                         |            | \$5,245.00    |
|               |                         |                | \$33,821.00  |                         |            |               |
| \$5,504.00    | \$965,581.00            | (\$119,601.00) | \$202,926.00 | \$298,896.00            | \$7,942.00 | \$21,579.00   |
| \$10,000.00   | \$785,000.00            | \$0.00         | \$0.00       | \$0.00                  | \$9,000.00 | \$20,000.00   |

|          |           |            |           |           |          |         |
|----------|-----------|------------|-----------|-----------|----------|---------|
| -\$4,496 | \$180,581 | -\$119,601 | \$202,926 | \$298,896 | -\$1,058 | \$1,579 |
|          |           |            |           |           |          |         |

| ESU 2210   | SPED School Age<br>3120 | SPED 3125 | Homestead | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|------------|-------------------------|-----------|-----------|-------------------------|------------|---------------|
| \$1,000.00 |                         |           |           |                         |            |               |
|            |                         |           |           |                         | \$7,942.00 | \$2,467.00    |
|            |                         |           |           |                         |            |               |
| \$165.00   | \$119,975.00            |           |           |                         |            |               |
|            | \$119,976.00            |           |           |                         |            | \$2,512.00    |



|               |              |                |              |              |            |             |
|---------------|--------------|----------------|--------------|--------------|------------|-------------|
|               | \$118,287.00 |                |              | \$149,448.00 |            |             |
| \$16,957.00   | \$119,601.00 |                | \$33,821.00  |              |            |             |
|               | \$118,677.00 |                | \$33,821.00  |              |            | \$11,355.00 |
|               | \$240,253.00 | (\$119,601.00) | \$33,821.00  | \$149,448.00 |            |             |
| \$5,503.00    | \$128,812.00 |                | \$33,821.00  |              |            |             |
| (\$18,121.00) |              |                | \$33,821.00  |              |            | \$5,245.00  |
|               |              |                | \$33,821.00  |              |            |             |
| \$5,504.00    | \$965,581.00 | (\$119,601.00) | \$202,926.00 | \$298,896.00 | \$7,942.00 | \$21,579.00 |
| \$10,000.00   | \$785,000.00 | \$0.00         | \$0.00       | \$0.00       | \$9,000.00 | \$20,000.00 |
| -\$4,496      | \$180,581    | -\$119,601     | \$202,926    | \$298,896    | -\$1,058   | \$1,579     |
|               |              |                |              |              |            |             |



| ESU 2210      | SPED School Age<br>3120 | SPED 3125      | Homestead    | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|---------------|-------------------------|----------------|--------------|-------------------------|------------|---------------|
| \$1,000.00    |                         |                |              |                         |            |               |
|               |                         |                |              |                         | \$7,942.00 | \$2,467.00    |
|               |                         |                |              |                         |            |               |
| \$165.00      | \$119,975.00            |                |              |                         |            |               |
|               | \$119,976.00            |                |              |                         |            | \$2,512.00    |
|               | \$118,287.00            |                |              | \$149,448.00            |            |               |
| \$16,957.00   | \$119,601.00            |                | \$33,821.00  |                         |            |               |
|               | \$118,677.00            |                | \$33,821.00  |                         |            | \$11,355.00   |
|               | \$240,253.00            | (\$119,601.00) | \$33,821.00  | \$149,448.00            |            |               |
| \$5,503.00    | \$128,812.00            |                | \$33,821.00  |                         |            |               |
| (\$18,121.00) |                         |                | \$33,821.00  |                         |            | \$5,245.00    |
|               |                         |                | \$33,821.00  |                         |            |               |
| \$5,504.00    | \$965,581.00            | (\$119,601.00) | \$202,926.00 | \$298,896.00            | \$7,942.00 | \$21,579.00   |
| \$10,000.00   | \$785,000.00            | \$0.00         | \$0.00       | \$0.00                  | \$9,000.00 | \$20,000.00   |
| -\$4,496      | \$180,581               | -\$119,601     | \$202,926    | \$298,896               | -\$1,058   | \$1,579       |
|               |                         |                |              |                         |            |               |





| ESU 2210      | SPED School Age<br>3120 | SPED 3125      | Homestead    | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|---------------|-------------------------|----------------|--------------|-------------------------|------------|---------------|
| \$1,000.00    |                         |                |              |                         |            |               |
|               |                         |                |              |                         | \$7,942.00 | \$2,467.00    |
|               |                         |                |              |                         |            |               |
| \$165.00      | \$119,975.00            |                |              |                         |            |               |
|               | \$119,976.00            |                |              |                         |            | \$2,512.00    |
|               | \$118,287.00            |                |              | \$149,448.00            |            |               |
| \$16,957.00   | \$119,601.00            |                | \$33,821.00  |                         |            |               |
|               | \$118,677.00            |                | \$33,821.00  |                         |            | \$11,355.00   |
|               | \$240,253.00            | (\$119,601.00) | \$33,821.00  | \$149,448.00            |            |               |
| \$5,503.00    | \$128,812.00            |                | \$33,821.00  |                         |            |               |
| (\$18,121.00) |                         |                | \$33,821.00  |                         |            | \$5,245.00    |
|               |                         |                | \$33,821.00  |                         |            |               |
| \$5,504.00    | \$965,581.00            | (\$119,601.00) | \$202,926.00 | \$298,896.00            | \$7,942.00 | \$21,579.00   |
| \$10,000.00   | \$785,000.00            | \$0.00         | \$0.00       | \$0.00                  | \$9,000.00 | \$20,000.00   |
| -\$4,496      | \$180,581               | -\$119,601     | \$202,926    | \$298,896               | -\$1,058   | \$1,579       |
|               |                         |                |              |                         |            |               |





| ESU 2210      | SPED School Age<br>3120 | SPED 3125      | Homestead    | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|---------------|-------------------------|----------------|--------------|-------------------------|------------|---------------|
| \$1,000.00    |                         |                |              |                         |            |               |
|               |                         |                |              |                         | \$7,942.00 | \$2,467.00    |
|               |                         |                |              |                         |            |               |
| \$165.00      | \$119,975.00            |                |              |                         |            |               |
|               | \$119,976.00            |                |              |                         |            | \$2,512.00    |
|               | \$118,287.00            |                |              | \$149,448.00            |            |               |
| \$16,957.00   | \$119,601.00            |                | \$33,821.00  |                         |            |               |
|               | \$118,677.00            |                | \$33,821.00  |                         |            | \$11,355.00   |
|               | \$240,253.00            | (\$119,601.00) | \$33,821.00  | \$149,448.00            |            |               |
| \$5,503.00    | \$128,812.00            |                | \$33,821.00  |                         |            |               |
| (\$18,121.00) |                         |                | \$33,821.00  |                         |            | \$5,245.00    |
|               |                         |                | \$33,821.00  |                         |            |               |
| \$5,504.00    | \$965,581.00            | (\$119,601.00) | \$202,926.00 | \$298,896.00            | \$7,942.00 | \$21,579.00   |
| \$10,000.00   | \$785,000.00            | \$0.00         | \$0.00       | \$0.00                  | \$9,000.00 | \$20,000.00   |
| -\$4,496      | \$180,581               | -\$119,601     | \$202,926    | \$298,896               | -\$1,058   | \$1,579       |
|               |                         |                |              |                         |            |               |



| ESU 2210      | SPED School Age<br>3120 | SPED 3125      | Homestead    | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|---------------|-------------------------|----------------|--------------|-------------------------|------------|---------------|
| \$1,000.00    |                         |                |              |                         |            |               |
|               |                         |                |              |                         | \$7,942.00 | \$2,467.00    |
|               |                         |                |              |                         |            |               |
| \$165.00      | \$119,975.00            |                |              |                         |            |               |
|               | \$119,976.00            |                |              |                         |            | \$2,512.00    |
|               | \$118,287.00            |                |              | \$149,448.00            |            |               |
| \$16,957.00   | \$119,601.00            |                | \$33,821.00  |                         |            |               |
|               | \$118,677.00            |                | \$33,821.00  |                         |            | \$11,355.00   |
|               | \$240,253.00            | (\$119,601.00) | \$33,821.00  | \$149,448.00            |            |               |
| \$5,503.00    | \$128,812.00            |                | \$33,821.00  |                         |            |               |
| (\$18,121.00) |                         |                | \$33,821.00  |                         |            | \$5,245.00    |
|               |                         |                | \$33,821.00  |                         |            |               |
| \$5,504.00    | \$965,581.00            | (\$119,601.00) | \$202,926.00 | \$298,896.00            | \$7,942.00 | \$21,579.00   |



|             |              |            |           |           |            |             |
|-------------|--------------|------------|-----------|-----------|------------|-------------|
| \$10,000.00 | \$785,000.00 | \$0.00     | \$0.00    | \$0.00    | \$9,000.00 | \$20,000.00 |
| -\$4,496    | \$180,581    | -\$119,601 | \$202,926 | \$298,896 | -\$1,058   | \$1,579     |
|             |              |            |           |           |            |             |

| ESU 2210   | SPED School Age<br>3120 | SPED 3125 | Homestead | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|------------|-------------------------|-----------|-----------|-------------------------|------------|---------------|
| \$1,000.00 |                         |           |           |                         |            |               |
|            |                         |           |           |                         | \$7,942.00 | \$2,467.00    |
|            |                         |           |           |                         |            |               |
| \$165.00   | \$119,975.00            |           |           |                         |            |               |

|               |              |                |              |              |            |             |
|---------------|--------------|----------------|--------------|--------------|------------|-------------|
|               | \$119,976.00 |                |              |              |            | \$2,512.00  |
|               | \$118,287.00 |                |              | \$149,448.00 |            |             |
| \$16,957.00   | \$119,601.00 |                | \$33,821.00  |              |            |             |
|               | \$118,677.00 |                | \$33,821.00  |              |            | \$11,355.00 |
|               | \$240,253.00 | (\$119,601.00) | \$33,821.00  | \$149,448.00 |            |             |
| \$5,503.00    | \$128,812.00 |                | \$33,821.00  |              |            |             |
| (\$18,121.00) |              |                | \$33,821.00  |              |            | \$5,245.00  |
|               |              |                | \$33,821.00  |              |            |             |
| \$5,504.00    | \$965,581.00 | (\$119,601.00) | \$202,926.00 | \$298,896.00 | \$7,942.00 | \$21,579.00 |
| \$10,000.00   | \$785,000.00 | \$0.00         | \$0.00       | \$0.00       | \$9,000.00 | \$20,000.00 |
| -\$4,496      | \$180,581    | -\$119,601     | \$202,926    | \$298,896    | -\$1,058   | \$1,579     |
|               |              |                |              |              |            |             |





| ESU 2210      | SPED School Age<br>3120 | SPED 3125      | Homestead    | Prop Tax<br>Credit 3131 | hal 3135   | Pro rate 3180 |
|---------------|-------------------------|----------------|--------------|-------------------------|------------|---------------|
| \$1,000.00    |                         |                |              |                         |            |               |
|               |                         |                |              |                         | \$7,942.00 | \$2,467.00    |
|               |                         |                |              |                         |            |               |
| \$165.00      | \$119,975.00            |                |              |                         |            |               |
|               | \$119,976.00            |                |              |                         |            | \$2,512.00    |
|               | \$118,287.00            |                |              | \$149,448.00            |            |               |
| \$16,957.00   | \$119,601.00            |                | \$33,821.00  |                         |            |               |
|               | \$118,677.00            |                | \$33,821.00  |                         |            | \$11,355.00   |
|               | \$240,253.00            | (\$119,601.00) | \$33,821.00  | \$149,448.00            |            |               |
| \$5,503.00    | \$128,812.00            |                | \$33,821.00  |                         |            |               |
| (\$18,121.00) |                         |                | \$33,821.00  |                         |            | \$5,245.00    |
|               |                         |                | \$33,821.00  |                         |            |               |
| \$5,504.00    | \$965,581.00            | (\$119,601.00) | \$202,926.00 | \$298,896.00            | \$7,942.00 | \$21,579.00   |
| \$10,000.00   | \$785,000.00            | \$0.00         | \$0.00       | \$0.00                  | \$9,000.00 | \$20,000.00   |
| -\$4,496      | \$180,581               | -\$119,601     | \$202,926    | \$298,896               | -\$1,058   | \$1,579       |
|               |                         |                |              |                         |            |               |

| <b>Apportion 3200</b> | <b>In Lieu 3300</b> | <b>St. Cat. 3500</b> | <b>Distance Ed.<br/>3511</b> | <b>Childhood</b> | <b>Other<br/>State3990</b> | <b>Title I 4200</b> |
|-----------------------|---------------------|----------------------|------------------------------|------------------|----------------------------|---------------------|
|                       |                     |                      | \$8,000.00                   |                  |                            |                     |
|                       |                     |                      |                              |                  |                            | \$93,352.00         |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
| \$132,660.00          |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       | \$3,821.00          |                      |                              | \$7,381.00       |                            |                     |
|                       | \$174,744.00        |                      |                              |                  |                            | \$96,573.00         |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
| \$132,660.00          | \$178,565.00        | \$0.00               | \$8,000.00                   |                  | \$0.00                     | \$189,925.00        |
| \$140,000.00          | \$5,000.00          | \$2,000.00           | \$0.00                       |                  | \$0.00                     | \$125,000.00        |
| -\$7,340              | \$173,565           | -\$2,000             | \$8,000                      |                  |                            | \$64,925            |
|                       |                     |                      |                              |                  |                            |                     |





| <b>Apportion 3200</b> | <b>In Lieu 3300</b> | <b>St. Cat. 3500</b> | <b>Distance Ed.<br/>3511</b> | <b>Childhood</b> | <b>Other<br/>State3990</b> | <b>Title I 4200</b> |
|-----------------------|---------------------|----------------------|------------------------------|------------------|----------------------------|---------------------|
|                       |                     |                      | \$1,000.00                   |                  |                            | \$22,314.00         |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     | \$7,525.00           |                              |                  |                            |                     |
| \$135,165.00          |                     |                      |                              |                  |                            |                     |
|                       | \$2,919.00          |                      |                              |                  |                            | \$89,677.00         |
|                       | \$173,856.00        |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
| \$135,165.00          | \$176,775.00        | \$7,525.00           | \$1,000.00                   |                  | \$0.00                     | \$111,991.00        |
| \$140,000.00          | \$5,000.00          | \$2,000.00           | \$0.00                       |                  | \$0.00                     | \$125,000.00        |
| -\$4,835              | \$171,775           | \$5,525              | \$1,000                      |                  |                            | -\$13,009           |
|                       |                     |                      |                              |                  |                            |                     |





| <b>Apportion 3200</b> | <b>In Lieu 3300</b> | <b>St. Cat. 3500</b> | <b>Distance Ed.<br/>3511</b> | <b>Childhood</b> | <b>Other<br/>State3990</b> | <b>Title I 4200</b> |
|-----------------------|---------------------|----------------------|------------------------------|------------------|----------------------------|---------------------|
|                       |                     |                      | \$1,000.00                   |                  |                            | \$22,314.00         |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     | \$7,525.00           |                              |                  |                            |                     |
| \$135,165.00          |                     |                      |                              |                  |                            |                     |
|                       | \$2,919.00          |                      |                              |                  |                            | \$89,677.00         |
|                       | \$173,856.00        |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
| \$135,165.00          | \$176,775.00        | \$7,525.00           | \$1,000.00                   |                  | \$0.00                     | \$111,991.00        |
| \$140,000.00          | \$5,000.00          | \$2,000.00           | \$0.00                       |                  | \$0.00                     | \$125,000.00        |

|          |           |         |         |  |  |           |
|----------|-----------|---------|---------|--|--|-----------|
| -\$4,835 | \$171,775 | \$5,525 | \$1,000 |  |  | -\$13,009 |
|          |           |         |         |  |  |           |

| Apportion 3200 | In Lieu 3300 | St. Cat. 3500 | Distance Ed.<br>3511 | Childhood | Other<br>State3990 | Title I 4200 |
|----------------|--------------|---------------|----------------------|-----------|--------------------|--------------|
|                |              |               | \$1,000.00           |           |                    | \$22,314.00  |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              | \$7,525.00    |                      |           |                    |              |



|              |              |            |            |  |        |              |
|--------------|--------------|------------|------------|--|--------|--------------|
| \$135,165.00 |              |            |            |  |        |              |
|              | \$2,919.00   |            |            |  |        | \$89,677.00  |
|              | \$173,856.00 |            |            |  |        |              |
|              |              |            |            |  |        |              |
|              |              |            |            |  |        |              |
|              |              |            |            |  |        |              |
|              |              |            |            |  |        |              |
|              |              |            |            |  |        |              |
| \$135,165.00 | \$176,775.00 | \$7,525.00 | \$1,000.00 |  | \$0.00 | \$111,991.00 |
| \$140,000.00 | \$5,000.00   | \$2,000.00 | \$0.00     |  | \$0.00 | \$125,000.00 |
| -\$4,835     | \$171,775    | \$5,525    | \$1,000    |  |        | -\$13,009    |
|              |              |            |            |  |        |              |



| Apportion 3200 | In Lieu 3300 | St. Cat. 3500 | Distance Ed.<br>3511 | Childhood | Other<br>State3990 | Title I 4200 |
|----------------|--------------|---------------|----------------------|-----------|--------------------|--------------|
|                |              |               | \$1,000.00           |           |                    | \$22,314.00  |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              | \$7,525.00    |                      |           |                    |              |
| \$135,165.00   |              |               |                      |           |                    |              |
|                | \$2,919.00   |               |                      |           |                    | \$89,677.00  |
|                | \$173,856.00 |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
| \$135,165.00   | \$176,775.00 | \$7,525.00    | \$1,000.00           |           | \$0.00             | \$111,991.00 |
| \$140,000.00   | \$5,000.00   | \$2,000.00    | \$0.00               |           | \$0.00             | \$125,000.00 |
| -\$4,835       | \$171,775    | \$5,525       | \$1,000              |           |                    | -\$13,009    |
|                |              |               |                      |           |                    |              |





| Apportion 3200 | In Lieu 3300 | St. Cat. 3500 | Distance Ed.<br>3511 | Childhood | Other<br>State3990 | Title I 4200 |
|----------------|--------------|---------------|----------------------|-----------|--------------------|--------------|
|                |              |               | \$1,000.00           |           |                    | \$22,314.00  |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              | \$7,525.00    |                      |           |                    |              |
| \$135,165.00   |              |               |                      |           |                    |              |
|                | \$2,919.00   |               |                      |           |                    | \$89,677.00  |
|                | \$173,856.00 |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
| \$135,165.00   | \$176,775.00 | \$7,525.00    | \$1,000.00           |           | \$0.00             | \$111,991.00 |
| \$140,000.00   | \$5,000.00   | \$2,000.00    | \$0.00               |           | \$0.00             | \$125,000.00 |
| -\$4,835       | \$171,775    | \$5,525       | \$1,000              |           |                    | -\$13,009    |
|                |              |               |                      |           |                    |              |





| Apportion 3200 | In Lieu 3300 | St. Cat. 3500 | Distance Ed.<br>3511 | Childhood | Other<br>State3990 | Title I 4200 |
|----------------|--------------|---------------|----------------------|-----------|--------------------|--------------|
|                |              |               | \$1,000.00           |           |                    | \$22,314.00  |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              | \$7,525.00    |                      |           |                    |              |
| \$135,165.00   |              |               |                      |           |                    |              |
|                | \$2,919.00   |               |                      |           |                    | \$89,677.00  |
|                | \$173,856.00 |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
| \$135,165.00   | \$176,775.00 | \$7,525.00    | \$1,000.00           |           | \$0.00             | \$111,991.00 |
| \$140,000.00   | \$5,000.00   | \$2,000.00    | \$0.00               |           | \$0.00             | \$125,000.00 |
| -\$4,835       | \$171,775    | \$5,525       | \$1,000              |           |                    | -\$13,009    |
|                |              |               |                      |           |                    |              |



| Apportion 3200 | In Lieu 3300 | St. Cat. 3500 | Distance Ed.<br>3511 | Childhood | Other<br>State3990 | Title I 4200 |
|----------------|--------------|---------------|----------------------|-----------|--------------------|--------------|
|                |              |               | \$1,000.00           |           |                    | \$22,314.00  |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              | \$7,525.00    |                      |           |                    |              |
| \$135,165.00   |              |               |                      |           |                    |              |
|                | \$2,919.00   |               |                      |           |                    | \$89,677.00  |
|                | \$173,856.00 |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
| \$135,165.00   | \$176,775.00 | \$7,525.00    | \$1,000.00           |           | \$0.00             | \$111,991.00 |



|              |            |            |         |  |        |              |
|--------------|------------|------------|---------|--|--------|--------------|
| \$140,000.00 | \$5,000.00 | \$2,000.00 | \$0.00  |  | \$0.00 | \$125,000.00 |
| -\$4,835     | \$171,775  | \$5,525    | \$1,000 |  |        | -\$13,009    |
|              |            |            |         |  |        |              |

| Apportion 3200 | In Lieu 3300 | St. Cat. 3500 | Distance Ed.<br>3511 | Childhood | Other<br>State3990 | Title I 4200 |
|----------------|--------------|---------------|----------------------|-----------|--------------------|--------------|
|                |              |               | \$1,000.00           |           |                    | \$22,314.00  |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |
|                |              |               |                      |           |                    |              |

|              |              |            |            |  |        |              |
|--------------|--------------|------------|------------|--|--------|--------------|
|              |              | \$7,525.00 |            |  |        |              |
| \$135,165.00 |              |            |            |  |        |              |
|              | \$2,919.00   |            |            |  |        | \$89,677.00  |
|              | \$173,856.00 |            |            |  |        |              |
|              |              |            |            |  |        |              |
|              |              |            |            |  |        |              |
|              |              |            |            |  |        |              |
|              |              |            |            |  |        |              |
| \$135,165.00 | \$176,775.00 | \$7,525.00 | \$1,000.00 |  | \$0.00 | \$111,991.00 |
| \$140,000.00 | \$5,000.00   | \$2,000.00 | \$0.00     |  | \$0.00 | \$125,000.00 |
| -\$4,835     | \$171,775    | \$5,525    | \$1,000    |  |        | -\$13,009    |
|              |              |            |            |  |        |              |





| <b>Apportion 3200</b> | <b>In Lieu 3300</b> | <b>St. Cat. 3500</b> | <b>Distance Ed.<br/>3511</b> | <b>Childhood</b> | <b>Other<br/>State3990</b> | <b>Title I 4200</b> |
|-----------------------|---------------------|----------------------|------------------------------|------------------|----------------------------|---------------------|
|                       |                     |                      | \$1,000.00                   |                  |                            | \$22,314.00         |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     | \$7,525.00           |                              |                  |                            |                     |
| \$135,165.00          |                     |                      |                              |                  |                            |                     |
|                       | \$2,919.00          |                      |                              |                  |                            | \$89,677.00         |
|                       | \$173,856.00        |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
|                       |                     |                      |                              |                  |                            |                     |
| \$135,165.00          | \$176,775.00        | \$7,525.00           | \$1,000.00                   |                  | \$0.00                     | \$111,991.00        |
| \$140,000.00          | \$5,000.00          | \$2,000.00           | \$0.00                       |                  | \$0.00                     | \$125,000.00        |
| -\$4,835              | \$171,775           | \$5,525              | \$1,000                      |                  |                            | -\$13,009           |
|                       |                     |                      |                              |                  |                            |                     |

| Title I Acct.<br>4210 | TITLE II A<br>4310 | TITLE V 4320 | IDEA Base 4404-<br>4406 | IDEA 4410  | 4411       | 4415        |
|-----------------------|--------------------|--------------|-------------------------|------------|------------|-------------|
|                       |                    |              |                         |            |            |             |
|                       | \$19,222.00        |              |                         |            |            |             |
|                       |                    |              |                         |            |            | \$22,500.00 |
|                       |                    |              |                         | \$3,280.00 |            |             |
|                       |                    |              |                         |            |            |             |
|                       |                    |              |                         |            |            |             |
|                       | \$21,001.00        |              | \$62,055.00             |            |            |             |
|                       |                    |              |                         |            | \$4,256.00 |             |
|                       |                    |              |                         |            |            |             |
|                       |                    |              |                         |            |            |             |
|                       |                    |              |                         |            |            |             |
|                       |                    |              |                         |            |            |             |
| \$0.00                | \$40,223.00        | \$0.00       | \$62,055.00             | \$3,280.00 | \$4,256.00 |             |
| \$0.00                | \$100,000.00       |              | \$200,000.00            | \$0.00     | \$0.00     |             |
| \$0                   | -\$59,777          | \$0          | -\$137,945              | \$3,280    | \$4,256    |             |
|                       |                    |              |                         |            |            |             |





| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base 4404-<br/>4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|---------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                 | \$12,917.00      |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               | \$2,609.00                 |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               | \$22,182.00                |                     |                                 |                  |             |             |
|                               |                            |                     | \$76,685.00                     | \$116,041.00     |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     | \$28,965.00                     |                  | \$8,723.00  |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     | \$906.00                        |                  |             |             |
| \$0.00                        | \$27,930.00                | \$0.00              | \$106,556.00                    | \$128,958.00     | \$8,723.00  |             |
| \$0.00                        | \$100,000.00               |                     | \$200,000.00                    | \$0.00           | \$0.00      |             |
| \$0                           | -\$72,070                  | \$0                 | -\$93,444                       | \$128,958        | \$8,723     |             |
|                               |                            |                     |                                 |                  |             |             |





| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base 4404-<br/>4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|---------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                 | \$12,917.00      |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               | \$2,609.00                 |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               | \$22,182.00                |                     |                                 |                  |             |             |
|                               |                            |                     | \$76,685.00                     | \$116,041.00     |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     | \$28,965.00                     |                  | \$8,723.00  |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     | \$906.00                        |                  |             |             |
| \$0.00                        | \$27,930.00                | \$0.00              | \$106,556.00                    | \$128,958.00     | \$8,723.00  |             |
| \$0.00                        | \$100,000.00               |                     | \$200,000.00                    | \$0.00           | \$0.00      |             |

|     |           |     |           |           |         |  |
|-----|-----------|-----|-----------|-----------|---------|--|
| \$0 | -\$72,070 | \$0 | -\$93,444 | \$128,958 | \$8,723 |  |
|     |           |     |           |           |         |  |

| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base 4404-<br/>4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|---------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                 | \$12,917.00      |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               | \$2,609.00                 |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |



|        |              |        |              |              |            |  |
|--------|--------------|--------|--------------|--------------|------------|--|
|        |              |        |              |              |            |  |
|        | \$22,182.00  |        |              |              |            |  |
|        |              |        | \$76,685.00  | \$116,041.00 |            |  |
|        |              |        |              |              |            |  |
|        |              |        | \$28,965.00  |              | \$8,723.00 |  |
|        |              |        |              |              |            |  |
|        |              |        | \$906.00     |              |            |  |
| \$0.00 | \$27,930.00  | \$0.00 | \$106,556.00 | \$128,958.00 | \$8,723.00 |  |
| \$0.00 | \$100,000.00 |        | \$200,000.00 | \$0.00       | \$0.00     |  |
| \$0    | -\$72,070    | \$0    | -\$93,444    | \$128,958    | \$8,723    |  |
|        |              |        |              |              |            |  |



| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base 4404-<br/>4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|---------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                 | \$12,917.00      |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               | \$2,609.00                 |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               | \$22,182.00                |                     |                                 |                  |             |             |
|                               |                            |                     | \$76,685.00                     | \$116,041.00     |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     | \$28,965.00                     |                  | \$8,723.00  |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     | \$906.00                        |                  |             |             |
| \$0.00                        | \$27,930.00                | \$0.00              | \$106,556.00                    | \$128,958.00     | \$8,723.00  |             |
| \$0.00                        | \$100,000.00               |                     | \$200,000.00                    | \$0.00           | \$0.00      |             |
| \$0                           | -\$72,070                  | \$0                 | -\$93,444                       | \$128,958        | \$8,723     |             |
|                               |                            |                     |                                 |                  |             |             |





| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base 4404-<br/>4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|---------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                 | \$12,917.00      |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               | \$2,609.00                 |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               | \$22,182.00                |                     |                                 |                  |             |             |
|                               |                            |                     | \$76,685.00                     | \$116,041.00     |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     | \$28,965.00                     |                  | \$8,723.00  |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     | \$906.00                        |                  |             |             |
| \$0.00                        | \$27,930.00                | \$0.00              | \$106,556.00                    | \$128,958.00     | \$8,723.00  |             |
| \$0.00                        | \$100,000.00               |                     | \$200,000.00                    | \$0.00           | \$0.00      |             |
| \$0                           | -\$72,070                  | \$0                 | -\$93,444                       | \$128,958        | \$8,723     |             |
|                               |                            |                     |                                 |                  |             |             |





| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base 4404-<br/>4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|---------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                 | \$12,917.00      |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               | \$2,609.00                 |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               | \$22,182.00                |                     |                                 |                  |             |             |
|                               |                            |                     | \$76,685.00                     | \$116,041.00     |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     | \$28,965.00                     |                  | \$8,723.00  |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     | \$906.00                        |                  |             |             |
| \$0.00                        | \$27,930.00                | \$0.00              | \$106,556.00                    | \$128,958.00     | \$8,723.00  |             |
| \$0.00                        | \$100,000.00               |                     | \$200,000.00                    | \$0.00           | \$0.00      |             |
| \$0                           | -\$72,070                  | \$0                 | -\$93,444                       | \$128,958        | \$8,723     |             |
|                               |                            |                     |                                 |                  |             |             |



| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base 4404-<br/>4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|---------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                 | \$12,917.00      |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               | \$2,609.00                 |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               | \$22,182.00                |                     |                                 |                  |             |             |
|                               |                            |                     | \$76,685.00                     | \$116,041.00     |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     | \$28,965.00                     |                  | \$8,723.00  |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     | \$906.00                        |                  |             |             |
| \$0.00                        | \$27,930.00                | \$0.00              | \$106,556.00                    | \$128,958.00     | \$8,723.00  |             |



|        |              |     |              |           |         |  |
|--------|--------------|-----|--------------|-----------|---------|--|
| \$0.00 | \$100,000.00 |     | \$200,000.00 | \$0.00    | \$0.00  |  |
| \$0    | -\$72,070    | \$0 | -\$93,444    | \$128,958 | \$8,723 |  |
|        |              |     |              |           |         |  |

| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base 4404-<br/>4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|---------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                 | \$12,917.00      |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               | \$2,609.00                 |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |

|        |              |        |              |              |            |  |
|--------|--------------|--------|--------------|--------------|------------|--|
|        |              |        |              |              |            |  |
|        |              |        |              |              |            |  |
|        | \$22,182.00  |        |              |              |            |  |
|        |              |        | \$76,685.00  | \$116,041.00 |            |  |
|        |              |        |              |              |            |  |
|        |              |        | \$28,965.00  |              | \$8,723.00 |  |
|        |              |        |              |              |            |  |
|        |              |        | \$906.00     |              |            |  |
| \$0.00 | \$27,930.00  | \$0.00 | \$106,556.00 | \$128,958.00 | \$8,723.00 |  |
| \$0.00 | \$100,000.00 |        | \$200,000.00 | \$0.00       | \$0.00     |  |
| \$0    | -\$72,070    | \$0    | -\$93,444    | \$128,958    | \$8,723    |  |
|        |              |        |              |              |            |  |





| <b>Title I Acct.<br/>4210</b> | <b>TITLE II A<br/>4310</b> | <b>TITLE V 4320</b> | <b>IDEA Base 4404-<br/>4406</b> | <b>IDEA 4410</b> | <b>4411</b> | <b>4415</b> |
|-------------------------------|----------------------------|---------------------|---------------------------------|------------------|-------------|-------------|
|                               | \$3,139.00                 |                     |                                 | \$12,917.00      |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               | \$2,609.00                 |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               | \$22,182.00                |                     |                                 |                  |             |             |
|                               |                            |                     | \$76,685.00                     | \$116,041.00     |             |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     | \$28,965.00                     |                  | \$8,723.00  |             |
|                               |                            |                     |                                 |                  |             |             |
|                               |                            |                     | \$906.00                        |                  |             |             |
| \$0.00                        | \$27,930.00                | \$0.00              | \$106,556.00                    | \$128,958.00     | \$8,723.00  |             |
| \$0.00                        | \$100,000.00               |                     | \$200,000.00                    | \$0.00           | \$0.00      |             |
| \$0                           | -\$72,070                  | \$0                 | -\$93,444                       | \$128,958        | \$8,723     |             |
|                               |                            |                     |                                 |                  |             |             |

| Medicaid 4450 | Mecca 4455  | Fed Stab<br>4599/4580 | ARRA 4610 | ARRA 4611 | Perkins 4700 | ARRA Title<br>4810 |
|---------------|-------------|-----------------------|-----------|-----------|--------------|--------------------|
|               |             |                       |           |           |              |                    |
| \$465.00      |             |                       |           |           |              |                    |
| \$820.00      |             |                       |           |           |              |                    |
| \$2,137.00    | \$5,613.00  |                       |           |           |              |                    |
|               |             |                       |           |           |              |                    |
| \$1,091.00    |             |                       |           |           |              |                    |
| \$9,099.00    |             |                       |           |           |              |                    |
| \$721.00      |             |                       |           |           |              |                    |
| \$767.00      |             |                       |           |           |              |                    |
|               |             |                       |           |           |              |                    |
|               |             |                       |           |           |              |                    |
|               |             |                       |           |           |              |                    |
| \$15,100.00   | \$5,613.00  | \$0.00                | \$0.00    | \$0.00    | \$0.00       | \$0.00             |
| \$1,000.00    | \$50,000.00 | \$0.00                | \$0.00    | \$0.00    | \$5,000.00   | \$0.00             |
| \$14,100      | -\$44,387   | \$0                   | \$0       | \$0       | -\$5,000     | \$0                |
|               |             |                       |           |           |              |                    |





| <b>Medicaid 4450</b> | <b>Mecca 4455</b> | <b>Fed Stab<br/>4599/4580</b> | <b>ARRA 4610</b> | <b>ARRA 4611</b> | <b>Perkins 4700</b> | <b>ARRA Title<br/>4810</b> |
|----------------------|-------------------|-------------------------------|------------------|------------------|---------------------|----------------------------|
| \$56.00              |                   | \$500.00                      |                  |                  |                     |                            |
| \$18.00              |                   |                               |                  |                  |                     |                            |
| \$869.00             |                   |                               |                  |                  |                     |                            |
|                      |                   | \$12,261.00                   |                  |                  |                     |                            |
| \$156.00             | \$8,636.00        |                               |                  |                  |                     |                            |
|                      |                   |                               |                  |                  |                     |                            |
| \$1,315.00           |                   |                               |                  |                  |                     |                            |
| \$1,784.00           | \$7,677.00        |                               |                  |                  |                     |                            |
| \$427.00             |                   |                               |                  |                  |                     |                            |
| \$1,764.00           |                   |                               |                  |                  |                     |                            |
|                      | \$6,629.00        |                               |                  |                  |                     |                            |
| \$577.00             | \$6,584.00        |                               |                  |                  |                     |                            |
| \$6,966.00           | \$29,526.00       | \$12,761.00                   | \$0.00           | \$0.00           | \$0.00              | \$0.00                     |
| \$1,000.00           | \$50,000.00       | \$0.00                        | \$0.00           | \$0.00           | \$5,000.00          | \$0.00                     |
| \$5,966              | -\$20,474         | \$12,761                      | \$0              | \$0              | -\$5,000            | \$0                        |
|                      |                   |                               |                  |                  |                     |                            |



| <b>Medicaid 4450</b> | <b>Mecca 4455</b> | <b>Fed Stab<br/>4599/4580</b> | <b>ARRA 4610</b> | <b>ARRA 4611</b> | <b>Perkins 4700</b> | <b>ARRA Title<br/>4810</b> |
|----------------------|-------------------|-------------------------------|------------------|------------------|---------------------|----------------------------|
| \$56.00              |                   | \$500.00                      |                  |                  |                     |                            |
| \$18.00              |                   |                               |                  |                  |                     |                            |
| \$869.00             |                   |                               |                  |                  |                     |                            |
|                      |                   | \$12,261.00                   |                  |                  |                     |                            |
| \$156.00             | \$8,636.00        |                               |                  |                  |                     |                            |
|                      |                   |                               |                  |                  |                     |                            |
| \$1,315.00           |                   |                               |                  |                  |                     |                            |
| \$1,784.00           | \$7,677.00        |                               |                  |                  |                     |                            |
| \$427.00             |                   |                               |                  |                  |                     |                            |
| \$1,764.00           |                   |                               |                  |                  |                     |                            |
|                      | \$6,629.00        |                               |                  |                  |                     |                            |
| \$577.00             | \$6,584.00        |                               |                  |                  |                     |                            |
| \$6,966.00           | \$29,526.00       | \$12,761.00                   | \$0.00           | \$0.00           | \$0.00              | \$0.00                     |
| \$1,000.00           | \$50,000.00       | \$0.00                        | \$0.00           | \$0.00           | \$5,000.00          | \$0.00                     |

|         |           |          |     |     |          |     |
|---------|-----------|----------|-----|-----|----------|-----|
| \$5,966 | -\$20,474 | \$12,761 | \$0 | \$0 | -\$5,000 | \$0 |
|         |           |          |     |     |          |     |



| Medicaid 4450 | Mecca 4455 | Fed Stab<br>4599/4580 | ARRA 4610 | ARRA 4611 | Perkins 4700 | ARRA Title<br>4810 |
|---------------|------------|-----------------------|-----------|-----------|--------------|--------------------|
| \$56.00       |            | \$500.00              |           |           |              |                    |
| \$18.00       |            |                       |           |           |              |                    |
| \$869.00      |            |                       |           |           |              |                    |
|               |            | \$12,261.00           |           |           |              |                    |
| \$156.00      | \$8,636.00 |                       |           |           |              |                    |

|            |             |             |        |        |            |        |
|------------|-------------|-------------|--------|--------|------------|--------|
|            |             |             |        |        |            |        |
| \$1,315.00 |             |             |        |        |            |        |
| \$1,784.00 | \$7,677.00  |             |        |        |            |        |
| \$427.00   |             |             |        |        |            |        |
| \$1,764.00 |             |             |        |        |            |        |
|            | \$6,629.00  |             |        |        |            |        |
| \$577.00   | \$6,584.00  |             |        |        |            |        |
| \$6,966.00 | \$29,526.00 | \$12,761.00 | \$0.00 | \$0.00 | \$0.00     | \$0.00 |
| \$1,000.00 | \$50,000.00 | \$0.00      | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 |
| \$5,966    | -\$20,474   | \$12,761    | \$0    | \$0    | -\$5,000   | \$0    |
|            |             |             |        |        |            |        |



| <b>Medicaid 4450</b> | <b>Mecca 4455</b> | <b>Fed Stab<br/>4599/4580</b> | <b>ARRA 4610</b> | <b>ARRA 4611</b> | <b>Perkins 4700</b> | <b>ARRA Title<br/>4810</b> |
|----------------------|-------------------|-------------------------------|------------------|------------------|---------------------|----------------------------|
| \$56.00              |                   | \$500.00                      |                  |                  |                     |                            |
| \$18.00              |                   |                               |                  |                  |                     |                            |
| \$869.00             |                   |                               |                  |                  |                     |                            |
|                      |                   | \$12,261.00                   |                  |                  |                     |                            |
| \$156.00             | \$8,636.00        |                               |                  |                  |                     |                            |
|                      |                   |                               |                  |                  |                     |                            |
| \$1,315.00           |                   |                               |                  |                  |                     |                            |
| \$1,784.00           | \$7,677.00        |                               |                  |                  |                     |                            |
| \$427.00             |                   |                               |                  |                  |                     |                            |
| \$1,764.00           |                   |                               |                  |                  |                     |                            |
|                      | \$6,629.00        |                               |                  |                  |                     |                            |
| \$577.00             | \$6,584.00        |                               |                  |                  |                     |                            |
| \$6,966.00           | \$29,526.00       | \$12,761.00                   | \$0.00           | \$0.00           | \$0.00              | \$0.00                     |
| \$1,000.00           | \$50,000.00       | \$0.00                        | \$0.00           | \$0.00           | \$5,000.00          | \$0.00                     |
| \$5,966              | -\$20,474         | \$12,761                      | \$0              | \$0              | -\$5,000            | \$0                        |
|                      |                   |                               |                  |                  |                     |                            |





| <b>Medicaid 4450</b> | <b>Mecca 4455</b> | <b>Fed Stab<br/>4599/4580</b> | <b>ARRA 4610</b> | <b>ARRA 4611</b> | <b>Perkins 4700</b> | <b>ARRA Title<br/>4810</b> |
|----------------------|-------------------|-------------------------------|------------------|------------------|---------------------|----------------------------|
| \$56.00              |                   | \$500.00                      |                  |                  |                     |                            |
| \$18.00              |                   |                               |                  |                  |                     |                            |
| \$869.00             |                   |                               |                  |                  |                     |                            |
|                      |                   | \$12,261.00                   |                  |                  |                     |                            |
| \$156.00             | \$8,636.00        |                               |                  |                  |                     |                            |
|                      |                   |                               |                  |                  |                     |                            |
| \$1,315.00           |                   |                               |                  |                  |                     |                            |
| \$1,784.00           | \$7,677.00        |                               |                  |                  |                     |                            |
| \$427.00             |                   |                               |                  |                  |                     |                            |
| \$1,764.00           |                   |                               |                  |                  |                     |                            |
|                      | \$6,629.00        |                               |                  |                  |                     |                            |
| \$577.00             | \$6,584.00        |                               |                  |                  |                     |                            |
| \$6,966.00           | \$29,526.00       | \$12,761.00                   | \$0.00           | \$0.00           | \$0.00              | \$0.00                     |
| \$1,000.00           | \$50,000.00       | \$0.00                        | \$0.00           | \$0.00           | \$5,000.00          | \$0.00                     |
| \$5,966              | -\$20,474         | \$12,761                      | \$0              | \$0              | -\$5,000            | \$0                        |
|                      |                   |                               |                  |                  |                     |                            |



| <b>Medicaid 4450</b> | <b>Mecca 4455</b> | <b>Fed Stab<br/>4599/4580</b> | <b>ARRA 4610</b> | <b>ARRA 4611</b> | <b>Perkins 4700</b> | <b>ARRA Title<br/>4810</b> |
|----------------------|-------------------|-------------------------------|------------------|------------------|---------------------|----------------------------|
| \$56.00              |                   | \$500.00                      |                  |                  |                     |                            |
| \$18.00              |                   |                               |                  |                  |                     |                            |
| \$869.00             |                   |                               |                  |                  |                     |                            |
|                      |                   | \$12,261.00                   |                  |                  |                     |                            |
| \$156.00             | \$8,636.00        |                               |                  |                  |                     |                            |
|                      |                   |                               |                  |                  |                     |                            |
| \$1,315.00           |                   |                               |                  |                  |                     |                            |
| \$1,784.00           | \$7,677.00        |                               |                  |                  |                     |                            |
| \$427.00             |                   |                               |                  |                  |                     |                            |
| \$1,764.00           |                   |                               |                  |                  |                     |                            |
|                      | \$6,629.00        |                               |                  |                  |                     |                            |
| \$577.00             | \$6,584.00        |                               |                  |                  |                     |                            |
| \$6,966.00           | \$29,526.00       | \$12,761.00                   | \$0.00           | \$0.00           | \$0.00              | \$0.00                     |
| \$1,000.00           | \$50,000.00       | \$0.00                        | \$0.00           | \$0.00           | \$5,000.00          | \$0.00                     |
| \$5,966              | -\$20,474         | \$12,761                      | \$0              | \$0              | -\$5,000            | \$0                        |
|                      |                   |                               |                  |                  |                     |                            |





| <b>Medicaid 4450</b> | <b>Mecca 4455</b> | <b>Fed Stab<br/>4599/4580</b> | <b>ARRA 4610</b> | <b>ARRA 4611</b> | <b>Perkins 4700</b> | <b>ARRA Title<br/>4810</b> |
|----------------------|-------------------|-------------------------------|------------------|------------------|---------------------|----------------------------|
| \$56.00              |                   | \$500.00                      |                  |                  |                     |                            |
| \$18.00              |                   |                               |                  |                  |                     |                            |
| \$869.00             |                   |                               |                  |                  |                     |                            |
|                      |                   | \$12,261.00                   |                  |                  |                     |                            |
| \$156.00             | \$8,636.00        |                               |                  |                  |                     |                            |
|                      |                   |                               |                  |                  |                     |                            |
| \$1,315.00           |                   |                               |                  |                  |                     |                            |
| \$1,784.00           | \$7,677.00        |                               |                  |                  |                     |                            |
| \$427.00             |                   |                               |                  |                  |                     |                            |
| \$1,764.00           |                   |                               |                  |                  |                     |                            |
|                      | \$6,629.00        |                               |                  |                  |                     |                            |
| \$577.00             | \$6,584.00        |                               |                  |                  |                     |                            |
| \$6,966.00           | \$29,526.00       | \$12,761.00                   | \$0.00           | \$0.00           | \$0.00              | \$0.00                     |

|            |             |          |        |        |            |        |
|------------|-------------|----------|--------|--------|------------|--------|
| \$1,000.00 | \$50,000.00 | \$0.00   | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 |
| \$5,966    | -\$20,474   | \$12,761 | \$0    | \$0    | -\$5,000   | \$0    |
|            |             |          |        |        |            |        |

| Medicaid 4450 | Mecca 4455 | Fed Stab<br>4599/4580 | ARRA 4610 | ARRA 4611 | Perkins 4700 | ARRA Title<br>4810 |
|---------------|------------|-----------------------|-----------|-----------|--------------|--------------------|
| \$56.00       |            | \$500.00              |           |           |              |                    |
| \$18.00       |            |                       |           |           |              |                    |
| \$869.00      |            |                       |           |           |              |                    |
|               |            | \$12,261.00           |           |           |              |                    |



|            |             |             |        |        |            |        |
|------------|-------------|-------------|--------|--------|------------|--------|
| \$156.00   | \$8,636.00  |             |        |        |            |        |
|            |             |             |        |        |            |        |
| \$1,315.00 |             |             |        |        |            |        |
| \$1,784.00 | \$7,677.00  |             |        |        |            |        |
| \$427.00   |             |             |        |        |            |        |
| \$1,764.00 |             |             |        |        |            |        |
|            | \$6,629.00  |             |        |        |            |        |
| \$577.00   | \$6,584.00  |             |        |        |            |        |
| \$6,966.00 | \$29,526.00 | \$12,761.00 | \$0.00 | \$0.00 | \$0.00     | \$0.00 |
| \$1,000.00 | \$50,000.00 | \$0.00      | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 |
| \$5,966    | -\$20,474   | \$12,761    | \$0    | \$0    | -\$5,000   | \$0    |
|            |             |             |        |        |            |        |



| <b>Medicaid 4450</b> | <b>Mecca 4455</b> | <b>Fed Stab<br/>4599/4580</b> | <b>ARRA 4610</b> | <b>ARRA 4611</b> | <b>Perkins 4700</b> | <b>ARRA Title<br/>4810</b> |
|----------------------|-------------------|-------------------------------|------------------|------------------|---------------------|----------------------------|
| \$56.00              |                   | \$500.00                      |                  |                  |                     |                            |
| \$18.00              |                   |                               |                  |                  |                     |                            |
| \$869.00             |                   |                               |                  |                  |                     |                            |
|                      |                   | \$12,261.00                   |                  |                  |                     |                            |
| \$156.00             | \$8,636.00        |                               |                  |                  |                     |                            |
|                      |                   |                               |                  |                  |                     |                            |
| \$1,315.00           |                   |                               |                  |                  |                     |                            |
| \$1,784.00           | \$7,677.00        |                               |                  |                  |                     |                            |
| \$427.00             |                   |                               |                  |                  |                     |                            |
| \$1,764.00           |                   |                               |                  |                  |                     |                            |
|                      | \$6,629.00        |                               |                  |                  |                     |                            |
| \$577.00             | \$6,584.00        |                               |                  |                  |                     |                            |
| \$6,966.00           | \$29,526.00       | \$12,761.00                   | \$0.00           | \$0.00           | \$0.00              | \$0.00                     |
| \$1,000.00           | \$50,000.00       | \$0.00                        | \$0.00           | \$0.00           | \$5,000.00          | \$0.00                     |
| \$5,966              | -\$20,474         | \$12,761                      | \$0              | \$0              | -\$5,000            | \$0                        |
|                      |                   |                               |                  |                  |                     |                            |

| Erate 4850 |             |             | ESU 4990    | 4991   | Categorical 4995 | Insurance 5300 |
|------------|-------------|-------------|-------------|--------|------------------|----------------|
|            | 4,910       | 4,968       |             |        |                  |                |
|            |             |             |             |        | \$4,947.00       |                |
|            |             |             |             |        | \$90.00          |                |
| \$2,508.00 |             | \$30,506.00 |             |        |                  |                |
|            |             |             |             |        | \$3,196.00       |                |
|            |             |             | \$1,540.00  |        | \$8,496.00       | \$17,151.00    |
|            |             | \$19,264.00 |             |        | \$2,021.00       |                |
|            |             |             |             |        | \$300.00         |                |
|            |             |             |             |        |                  | \$2,475.00     |
|            |             |             |             |        | \$292.00         |                |
|            |             |             |             |        |                  |                |
|            |             |             |             |        |                  |                |
|            |             |             |             |        |                  |                |
| \$2,508.00 |             |             | \$1,540.00  | \$0.00 | \$19,342.00      | \$19,626.00    |
| \$0.00     | \$45,000.00 |             | \$35,000.00 |        |                  | \$1,000.00     |
| \$2,508    |             |             | -\$33,460   |        |                  | \$18,626       |
|            |             |             |             |        |                  |                |





| Erate 4850 |             |             | ESU 4990    | 4991        | Categorical 4995 | Insurance 5300 |
|------------|-------------|-------------|-------------|-------------|------------------|----------------|
|            | 4,910       | 4,968       |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             | \$560.00    |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            | \$4,129.00  | \$26,006.00 |             | \$21,116.00 | \$3,422.00       |                |
| \$3,091.00 |             | \$13,832.00 |             |             | \$1,983.00       |                |
|            |             |             | \$6,360.00  |             |                  |                |
|            |             |             | \$250.00    |             |                  |                |
| \$3,091.00 |             |             | \$7,170.00  | \$21,116.00 | \$5,405.00       | \$0.00         |
| \$0.00     | \$45,000.00 |             | \$35,000.00 |             |                  | \$1,000.00     |
| \$3,091    |             |             | -\$27,830   |             |                  | -\$1,000       |
|            |             |             |             |             |                  |                |



|            |             |             |             |             |                  |                |
|------------|-------------|-------------|-------------|-------------|------------------|----------------|
|            |             |             |             |             |                  |                |
| Erate 4850 | 4,910       | 4,968       | ESU 4990    | 4991        | Categorical 4995 | Insurance 5300 |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             | \$560.00    |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            | \$4,129.00  | \$26,006.00 |             | \$21,116.00 | \$3,422.00       |                |
| \$3,091.00 |             | \$13,832.00 |             |             | \$1,983.00       |                |
|            |             |             | \$6,360.00  |             |                  |                |
|            |             |             | \$250.00    |             |                  |                |
| \$3,091.00 |             |             | \$7,170.00  | \$21,116.00 | \$5,405.00       | \$0.00         |
| \$0.00     | \$45,000.00 |             | \$35,000.00 |             |                  | \$1,000.00     |



|         |  |  |           |  |  |          |
|---------|--|--|-----------|--|--|----------|
| \$3,091 |  |  | -\$27,830 |  |  | -\$1,000 |
|         |  |  |           |  |  |          |

|            |       |       |          |      |                  |                |
|------------|-------|-------|----------|------|------------------|----------------|
| Erate 4850 |       |       | ESU 4990 | 4991 | Categorical 4995 | Insurance 5300 |
|            | 4,910 | 4,968 |          |      |                  |                |
|            |       |       |          |      |                  |                |
|            |       |       |          |      |                  |                |
|            |       |       |          |      |                  |                |
|            |       |       |          |      |                  |                |
|            |       |       | \$560.00 |      |                  |                |

|            |             |             |             |             |            |            |
|------------|-------------|-------------|-------------|-------------|------------|------------|
|            |             |             |             |             |            |            |
|            |             |             |             |             |            |            |
|            |             |             |             |             |            |            |
|            | \$4,129.00  | \$26,006.00 |             | \$21,116.00 | \$3,422.00 |            |
| \$3,091.00 |             | \$13,832.00 |             |             | \$1,983.00 |            |
|            |             |             | \$6,360.00  |             |            |            |
|            |             |             | \$250.00    |             |            |            |
| \$3,091.00 |             |             | \$7,170.00  | \$21,116.00 | \$5,405.00 | \$0.00     |
| \$0.00     | \$45,000.00 |             | \$35,000.00 |             |            | \$1,000.00 |
| \$3,091    |             |             | -\$27,830   |             |            | -\$1,000   |
|            |             |             |             |             |            |            |





| Erate 4850 |             |             | ESU 4990    | 4991        | Categorical 4995 | Insurance 5300 |
|------------|-------------|-------------|-------------|-------------|------------------|----------------|
|            | 4,910       | 4,968       |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             | \$560.00    |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            | \$4,129.00  | \$26,006.00 |             | \$21,116.00 | \$3,422.00       |                |
| \$3,091.00 |             | \$13,832.00 |             |             | \$1,983.00       |                |
|            |             |             | \$6,360.00  |             |                  |                |
|            |             |             | \$250.00    |             |                  |                |
| \$3,091.00 |             |             | \$7,170.00  | \$21,116.00 | \$5,405.00       | \$0.00         |
| \$0.00     | \$45,000.00 |             | \$35,000.00 |             |                  | \$1,000.00     |
| \$3,091    |             |             | -\$27,830   |             |                  | -\$1,000       |
|            |             |             |             |             |                  |                |



| Erate 4850 |             |             | ESU 4990    | 4991        | Categorical 4995 | Insurance 5300 |
|------------|-------------|-------------|-------------|-------------|------------------|----------------|
|            | 4,910       | 4,968       |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             | \$560.00    |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            | \$4,129.00  | \$26,006.00 |             | \$21,116.00 | \$3,422.00       |                |
| \$3,091.00 |             | \$13,832.00 |             |             | \$1,983.00       |                |
|            |             |             | \$6,360.00  |             |                  |                |
|            |             |             | \$250.00    |             |                  |                |
| \$3,091.00 |             |             | \$7,170.00  | \$21,116.00 | \$5,405.00       | \$0.00         |
| \$0.00     | \$45,000.00 |             | \$35,000.00 |             |                  | \$1,000.00     |
| \$3,091    |             |             | -\$27,830   |             |                  | -\$1,000       |
|            |             |             |             |             |                  |                |





| Erate 4850 |             |             | ESU 4990    | 4991        | Categorical 4995 | Insurance 5300 |
|------------|-------------|-------------|-------------|-------------|------------------|----------------|
|            | 4,910       | 4,968       |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             | \$560.00    |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            | \$4,129.00  | \$26,006.00 |             | \$21,116.00 | \$3,422.00       |                |
| \$3,091.00 |             | \$13,832.00 |             |             | \$1,983.00       |                |
|            |             |             | \$6,360.00  |             |                  |                |
|            |             |             | \$250.00    |             |                  |                |
| \$3,091.00 |             |             | \$7,170.00  | \$21,116.00 | \$5,405.00       | \$0.00         |
| \$0.00     | \$45,000.00 |             | \$35,000.00 |             |                  | \$1,000.00     |
| \$3,091    |             |             | -\$27,830   |             |                  | -\$1,000       |
|            |             |             |             |             |                  |                |



|            |            |             |            |             |                  |                |
|------------|------------|-------------|------------|-------------|------------------|----------------|
|            |            |             |            |             |                  |                |
| Erate 4850 | 4,910      | 4,968       | ESU 4990   | 4991        | Categorical 4995 | Insurance 5300 |
|            |            |             |            |             |                  |                |
|            |            |             |            |             |                  |                |
|            |            |             |            |             |                  |                |
|            |            |             |            |             |                  |                |
|            |            |             | \$560.00   |             |                  |                |
|            |            |             |            |             |                  |                |
|            |            |             |            |             |                  |                |
|            |            |             |            |             |                  |                |
|            | \$4,129.00 | \$26,006.00 |            | \$21,116.00 | \$3,422.00       |                |
| \$3,091.00 |            | \$13,832.00 |            |             | \$1,983.00       |                |
|            |            |             | \$6,360.00 |             |                  |                |
|            |            |             | \$250.00   |             |                  |                |
| \$3,091.00 |            |             | \$7,170.00 | \$21,116.00 | \$5,405.00       | \$0.00         |

|         |             |  |             |  |  |            |
|---------|-------------|--|-------------|--|--|------------|
| \$0.00  | \$45,000.00 |  | \$35,000.00 |  |  | \$1,000.00 |
| \$3,091 |             |  | -\$27,830   |  |  | -\$1,000   |
|         |             |  |             |  |  |            |



|            |       |       |          |      |                  |                |
|------------|-------|-------|----------|------|------------------|----------------|
| Erate 4850 |       |       | ESU 4990 | 4991 | Categorical 4995 | Insurance 5300 |
|            | 4,910 | 4,968 |          |      |                  |                |
|            |       |       |          |      |                  |                |
|            |       |       |          |      |                  |                |
|            |       |       |          |      |                  |                |
|            |       |       |          |      |                  |                |

|            |             |             |             |             |            |            |
|------------|-------------|-------------|-------------|-------------|------------|------------|
|            |             |             | \$560.00    |             |            |            |
|            |             |             |             |             |            |            |
|            |             |             |             |             |            |            |
|            |             |             |             |             |            |            |
|            | \$4,129.00  | \$26,006.00 |             | \$21,116.00 | \$3,422.00 |            |
| \$3,091.00 |             | \$13,832.00 |             |             | \$1,983.00 |            |
|            |             |             | \$6,360.00  |             |            |            |
|            |             |             | \$250.00    |             |            |            |
| \$3,091.00 |             |             | \$7,170.00  | \$21,116.00 | \$5,405.00 | \$0.00     |
| \$0.00     | \$45,000.00 |             | \$35,000.00 |             |            | \$1,000.00 |
| \$3,091    |             |             | -\$27,830   |             |            | -\$1,000   |
|            |             |             |             |             |            |            |



| Erate 4850 |             |             | ESU 4990    | 4991        | Categorical 4995 | Insurance 5300 |
|------------|-------------|-------------|-------------|-------------|------------------|----------------|
|            | 4,910       | 4,968       |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             | \$560.00    |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            |             |             |             |             |                  |                |
|            | \$4,129.00  | \$26,006.00 |             | \$21,116.00 | \$3,422.00       |                |
| \$3,091.00 |             | \$13,832.00 |             |             | \$1,983.00       |                |
|            |             |             | \$6,360.00  |             |                  |                |
|            |             |             | \$250.00    |             |                  |                |
| \$3,091.00 |             |             | \$7,170.00  | \$21,116.00 | \$5,405.00       | \$0.00         |
| \$0.00     | \$45,000.00 |             | \$35,000.00 |             |                  | \$1,000.00     |
| \$3,091    |             |             | -\$27,830   |             |                  | -\$1,000       |
|            |             |             |             |             |                  |                |



| Sale of prop<br>5400 | 5500       | Miscell. | non rev 5690 | lit lnr | transfer in | GED    |
|----------------------|------------|----------|--------------|---------|-------------|--------|
| \$8,690.00           |            |          | \$3,647.00   |         |             |        |
| \$19,631.00          |            |          | \$1,401.00   |         |             |        |
| \$1,500.00           |            |          |              |         |             |        |
| \$260.00             |            |          | \$334.00     |         |             |        |
| \$2,200.00           | \$2,070.00 |          | \$6,029.00   |         |             |        |
|                      |            |          | \$1,506.00   |         |             |        |
|                      |            |          |              |         |             |        |
| \$1,580.00           |            |          | \$4,373.00   |         |             |        |
|                      |            |          | \$1,112.00   |         |             |        |
|                      |            |          |              |         |             |        |
|                      |            |          |              |         |             |        |
|                      |            |          |              |         |             |        |
| \$33,861.00          | \$2,070.00 | \$0.00   | \$18,402.00  | \$0.00  | \$0.00      | \$0.00 |
| \$1,000.00           |            |          | \$20,000.00  |         |             |        |
| \$32,861             | \$2,070    | \$0      | -\$1,598     | \$0     | \$0         | \$0    |
|                      |            |          |              |         |             |        |



| Sale of prop<br>5400 | 5500   | Miscell. | non rev 5690 | lit lnr | transfer in | GED    |
|----------------------|--------|----------|--------------|---------|-------------|--------|
|                      |        |          | \$534.00     |         |             |        |
|                      |        |          | \$75.00      |         |             |        |
|                      |        |          | \$10,695.00  |         |             |        |
|                      |        |          | \$1,567.00   |         |             |        |
|                      |        |          | \$8,692.00   |         |             |        |
|                      |        |          | \$415.00     |         |             |        |
|                      |        |          | \$50.00      |         |             |        |
|                      |        |          | \$4,720.00   |         |             |        |
|                      |        |          |              |         |             |        |
| \$5,360.00           |        |          | \$214.00     |         |             |        |
|                      |        |          |              |         |             |        |
| \$32,693.00          |        |          | \$4,033.00   |         |             |        |
| \$38,053.00          | \$0.00 | \$0.00   | \$30,995.00  | \$0.00  | \$0.00      | \$0.00 |
| \$1,000.00           |        |          | \$20,000.00  |         |             |        |
| \$37,053             | \$0    | \$0      | \$10,995     | \$0     | \$0         | \$0    |
|                      |        |          |              |         |             |        |





|                      |        |          |              |          |             |        |
|----------------------|--------|----------|--------------|----------|-------------|--------|
| Sale of prop<br>5400 | 5500   | Miscell. | non rev 5690 | lit lrrr | transfer in | GED    |
|                      |        |          | \$534.00     |          |             |        |
|                      |        |          | \$75.00      |          |             |        |
|                      |        |          | \$10,695.00  |          |             |        |
|                      |        |          | \$1,567.00   |          |             |        |
|                      |        |          | \$8,692.00   |          |             |        |
|                      |        |          | \$415.00     |          |             |        |
|                      |        |          | \$50.00      |          |             |        |
|                      |        |          | \$4,720.00   |          |             |        |
|                      |        |          |              |          |             |        |
| \$5,360.00           |        |          | \$214.00     |          |             |        |
|                      |        |          |              |          |             |        |
| \$32,693.00          |        |          | \$4,033.00   |          |             |        |
| \$38,053.00          | \$0.00 | \$0.00   | \$30,995.00  | \$0.00   | \$0.00      | \$0.00 |
| \$1,000.00           |        |          | \$20,000.00  |          |             |        |

|          |     |     |          |     |     |     |
|----------|-----|-----|----------|-----|-----|-----|
| \$37,053 | \$0 | \$0 | \$10,995 | \$0 | \$0 | \$0 |
|          |     |     |          |     |     |     |

|                      |      |          |              |          |             |     |
|----------------------|------|----------|--------------|----------|-------------|-----|
| Sale of prop<br>5400 | 5500 | Miscell. | non rev 5690 | lit lrrr | transfer in | GED |
|                      |      |          | \$534.00     |          |             |     |
|                      |      |          | \$75.00      |          |             |     |
|                      |      |          | \$10,695.00  |          |             |     |
|                      |      |          | \$1,567.00   |          |             |     |
|                      |      |          | \$8,692.00   |          |             |     |

|             |        |        |             |        |        |        |
|-------------|--------|--------|-------------|--------|--------|--------|
|             |        |        | \$415.00    |        |        |        |
|             |        |        | \$50.00     |        |        |        |
|             |        |        | \$4,720.00  |        |        |        |
|             |        |        |             |        |        |        |
| \$5,360.00  |        |        | \$214.00    |        |        |        |
|             |        |        |             |        |        |        |
| \$32,693.00 |        |        | \$4,033.00  |        |        |        |
| \$38,053.00 | \$0.00 | \$0.00 | \$30,995.00 | \$0.00 | \$0.00 | \$0.00 |
| \$1,000.00  |        |        | \$20,000.00 |        |        |        |
| \$37,053    | \$0    | \$0    | \$10,995    | \$0    | \$0    | \$0    |
|             |        |        |             |        |        |        |





| Sale of prop<br>5400 | 5500   | Miscell. | non rev 5690 | lit lrrr | transfer in | GED    |
|----------------------|--------|----------|--------------|----------|-------------|--------|
|                      |        |          | \$534.00     |          |             |        |
|                      |        |          | \$75.00      |          |             |        |
|                      |        |          | \$10,695.00  |          |             |        |
|                      |        |          | \$1,567.00   |          |             |        |
|                      |        |          | \$8,692.00   |          |             |        |
|                      |        |          | \$415.00     |          |             |        |
|                      |        |          | \$50.00      |          |             |        |
|                      |        |          | \$4,720.00   |          |             |        |
|                      |        |          |              |          |             |        |
| \$5,360.00           |        |          | \$214.00     |          |             |        |
|                      |        |          |              |          |             |        |
| \$32,693.00          |        |          | \$4,033.00   |          |             |        |
| \$38,053.00          | \$0.00 | \$0.00   | \$30,995.00  | \$0.00   | \$0.00      | \$0.00 |
| \$1,000.00           |        |          | \$20,000.00  |          |             |        |
| \$37,053             | \$0    | \$0      | \$10,995     | \$0      | \$0         | \$0    |
|                      |        |          |              |          |             |        |



| Sale of prop<br>5400 | 5500   | Miscell. | non rev 5690 | lit lrrr | transfer in | GED    |
|----------------------|--------|----------|--------------|----------|-------------|--------|
|                      |        |          | \$534.00     |          |             |        |
|                      |        |          | \$75.00      |          |             |        |
|                      |        |          | \$10,695.00  |          |             |        |
|                      |        |          | \$1,567.00   |          |             |        |
|                      |        |          | \$8,692.00   |          |             |        |
|                      |        |          | \$415.00     |          |             |        |
|                      |        |          | \$50.00      |          |             |        |
|                      |        |          | \$4,720.00   |          |             |        |
|                      |        |          |              |          |             |        |
| \$5,360.00           |        |          | \$214.00     |          |             |        |
|                      |        |          |              |          |             |        |
| \$32,693.00          |        |          | \$4,033.00   |          |             |        |
| \$38,053.00          | \$0.00 | \$0.00   | \$30,995.00  | \$0.00   | \$0.00      | \$0.00 |
| \$1,000.00           |        |          | \$20,000.00  |          |             |        |
| \$37,053             | \$0    | \$0      | \$10,995     | \$0      | \$0         | \$0    |
|                      |        |          |              |          |             |        |





| Sale of prop<br>5400 | 5500   | Miscell. | non rev 5690 | lit lmr | transfer in | GED    |
|----------------------|--------|----------|--------------|---------|-------------|--------|
|                      |        |          | \$534.00     |         |             |        |
|                      |        |          | \$75.00      |         |             |        |
|                      |        |          | \$10,695.00  |         |             |        |
|                      |        |          | \$1,567.00   |         |             |        |
|                      |        |          | \$8,692.00   |         |             |        |
|                      |        |          | \$415.00     |         |             |        |
|                      |        |          | \$50.00      |         |             |        |
|                      |        |          | \$4,720.00   |         |             |        |
|                      |        |          |              |         |             |        |
| \$5,360.00           |        |          | \$214.00     |         |             |        |
|                      |        |          |              |         |             |        |
| \$32,693.00          |        |          | \$4,033.00   |         |             |        |
| \$38,053.00          | \$0.00 | \$0.00   | \$30,995.00  | \$0.00  | \$0.00      | \$0.00 |
| \$1,000.00           |        |          | \$20,000.00  |         |             |        |
| \$37,053             | \$0    | \$0      | \$10,995     | \$0     | \$0         | \$0    |
|                      |        |          |              |         |             |        |



| Sale of prop<br>5400 | 5500   | Miscell. | non rev 5690 | lit lnr | transfer in | GED    |
|----------------------|--------|----------|--------------|---------|-------------|--------|
|                      |        |          | \$534.00     |         |             |        |
|                      |        |          | \$75.00      |         |             |        |
|                      |        |          | \$10,695.00  |         |             |        |
|                      |        |          | \$1,567.00   |         |             |        |
|                      |        |          | \$8,692.00   |         |             |        |
|                      |        |          | \$415.00     |         |             |        |
|                      |        |          | \$50.00      |         |             |        |
|                      |        |          | \$4,720.00   |         |             |        |
|                      |        |          |              |         |             |        |
| \$5,360.00           |        |          | \$214.00     |         |             |        |
|                      |        |          |              |         |             |        |
| \$32,693.00          |        |          | \$4,033.00   |         |             |        |
| \$38,053.00          | \$0.00 | \$0.00   | \$30,995.00  | \$0.00  | \$0.00      | \$0.00 |



|            |     |     |             |     |     |     |
|------------|-----|-----|-------------|-----|-----|-----|
| \$1,000.00 |     |     | \$20,000.00 |     |     |     |
| \$37,053   | \$0 | \$0 | \$10,995    | \$0 | \$0 | \$0 |
|            |     |     |             |     |     |     |

|                      |      |          |              |         |             |     |
|----------------------|------|----------|--------------|---------|-------------|-----|
| Sale of prop<br>5400 | 5500 | Miscell. | non rev 5690 | lit lmr | transfer in | GED |
|                      |      |          | \$534.00     |         |             |     |
|                      |      |          | \$75.00      |         |             |     |
|                      |      |          | \$10,695.00  |         |             |     |
|                      |      |          | \$1,567.00   |         |             |     |

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|             |        |        | \$8,692.00  |        |        |        |
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|             |        |        | \$4,720.00  |        |        |        |
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| \$5,360.00  |        |        | \$214.00    |        |        |        |
|             |        |        |             |        |        |        |
| \$32,693.00 |        |        | \$4,033.00  |        |        |        |
| \$38,053.00 | \$0.00 | \$0.00 | \$30,995.00 | \$0.00 | \$0.00 | \$0.00 |
| \$1,000.00  |        |        | \$20,000.00 |        |        |        |
| \$37,053    | \$0    | \$0    | \$10,995    | \$0    | \$0    | \$0    |
|             |        |        |             |        |        |        |





| Sale of prop<br>5400 | 5500   | Miscell. | non rev 5690 | lit lnr | transfer in | GED    |
|----------------------|--------|----------|--------------|---------|-------------|--------|
|                      |        |          | \$534.00     |         |             |        |
|                      |        |          | \$75.00      |         |             |        |
|                      |        |          | \$10,695.00  |         |             |        |
|                      |        |          | \$1,567.00   |         |             |        |
|                      |        |          | \$8,692.00   |         |             |        |
|                      |        |          | \$415.00     |         |             |        |
|                      |        |          | \$50.00      |         |             |        |
|                      |        |          | \$4,720.00   |         |             |        |
|                      |        |          |              |         |             |        |
| \$5,360.00           |        |          | \$214.00     |         |             |        |
|                      |        |          |              |         |             |        |
| \$32,693.00          |        |          | \$4,033.00   |         |             |        |
| \$38,053.00          | \$0.00 | \$0.00   | \$30,995.00  | \$0.00  | \$0.00      | \$0.00 |
| \$1,000.00           |        |          | \$20,000.00  |         |             |        |
| \$37,053             | \$0    | \$0      | \$10,995     | \$0     | \$0         | \$0    |
|                      |        |          |              |         |             |        |

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| grant 9000  |
| \$886.00    |
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| \$210.00    |
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| grant 9000  |
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**R8 Productions**  
254 2nd Ave  
Saint Libory, NE 68872  
+13088506393  
davis@r8productions.com



**ADDRESS**

Ravenna Public Schools  
41750 Carthage Rd  
Ravenna, NE 68869

**Quote 1612**

**DATE** 04/25/2025

**PROJECT NAME**

Auditorium Lighting and Control

| ACTIVITY                                                                                                                                                                                                                                         | QTY |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>Q-Sys Core 8 Flex</b><br>Unified Core with 8 local audio I/O channels, 64x64 network I/O channels with 8x8 Software-based Dante license included, USB AV bridging, dual LAN ports, VoIP telephony, 8x8 GPIO, 8 AEC processors, Half-size 1RU. | 1   |
| <b>SLQSE-8N-P</b><br>Q-SYS Core 8 Flex, Core Nano, NV-32-H (Core Capable). Scripting Engine Software License, Perpetual.                                                                                                                         | 1   |
| <b>SLQUD-8N-P</b><br>Q-SYS Core 8 Flex, Core Nano, NV-32-H (Core Capable). UCI Deployment Software License, Perpetual.                                                                                                                           | 1   |
| <b>Q-Sys TSC-70-G3</b><br>Q-SYS 7" PoE Touch Screen Controller for In-Wall Mounting. Color - Black only                                                                                                                                          | 1   |
| <b>Sales</b><br>ETC R20-R2 Dual 20A 120V Relay Module                                                                                                                                                                                            | 8   |
| <b>Sales</b><br>8 Port POE Network Switch                                                                                                                                                                                                        | 1   |
| <b>Mystique 2 Button RGB</b><br>Lighting Wall Panel                                                                                                                                                                                              | 3   |
| <b>Mystique 8 Button RGB</b><br>Lighting Wall Panel                                                                                                                                                                                              | 1   |
| <b>Sales</b><br>ADD ON COMPONENT,<br>GATEWAY-SLIM, BRIDGE, ASCII<br>(10138)                                                                                                                                                                      | 1   |
| <b>Sales</b><br>Wall Mount Equipment Rack                                                                                                                                                                                                        | 1   |
| <b>Sales</b><br>Power Conditioner                                                                                                                                                                                                                | 1   |

| ACTIVITY                                                                                                      | QTY |
|---------------------------------------------------------------------------------------------------------------|-----|
| <b>Sales</b><br>Chauvet Pro Net-X II 8-Universe Ethernet-DMX Node                                             | 1   |
| <b>Sales</b><br>Chauvet Pro Ovation E-2 FC Full-Color Compact LED Ellipsoidal with Zoom                       | 8   |
| <b>Sales</b><br>Chauvet Pro Ovation P-56FC RGBAL LED Full Color PAR Style Fixture                             | 14  |
| <b>Sales</b><br>Chauvet Pro Ovation CYC 1 FC v2 RGBAL CYC Wash/Footlight Fixture with Updated True1 Connector | 6   |
| <b>Auxiliary Hardware</b><br>Data Cabling, Mounting Hardware, etc.                                            | 1   |
| <b>Install Engineer</b><br>Labor                                                                              | 1   |

|              |                    |
|--------------|--------------------|
| SUBTOTAL     | 65,745.00          |
| TAX (5.5%)   | 0.00               |
| <b>TOTAL</b> | <b>\$65,745.00</b> |

Accepted By

Accepted Date





Sales Rep: Greg Sales  
Email: [greg@yandasmusic.com](mailto:greg@yandasmusic.com)  
Phone: 308-234-1970  
Date: 4/4/2025

**Company:** Ravenna Public Schools  
**Address:** 41750 Cathage Rd  
Ravenna, Ne 68869  
**Contact:** Ken Schroeder  
**Project:** LED Light System Proposal  
Auditorium

| Qty  | Item                                                             | Package price |
|------|------------------------------------------------------------------|---------------|
| 1    | Chamsys Q20 light console w/ipad control                         |               |
| 1    | Chamsys GenetixGN10 dmx splitter/merger/node                     |               |
| 18   | Chauvet EVE E-160ZQ LED light fixture (front 2 bars-stage use)   |               |
| 10   | Chauvet EVE F-160ZQ LED light fixture Fresnel (over stage)2 bars |               |
| 10   | Chavuet Colorband H9ILS Cyc LED fixture (cyc cloth lighting)     |               |
| 38   | Chauvet SC-08 safety cable                                       |               |
| 38   | Chauvet CTC-50G load clamp for 2" pipe                           |               |
| 1    | Lyntec LCP-330 100A Main, Holds 30 breakers w/LCP Controller     |               |
| 20   | Lyntec MBR-20 bolt-on motorized breaker Square D                 |               |
| 1    | Lyntec SSP02XDSE20A1 Surge Protector w/UBR-330 breaker           |               |
| 2    | Chamsys CHAMSS10SCENEUS 10 button wall control (sold as pairs)   |               |
| 5    | SSRC SCC suspension clamp for chain/cable                        |               |
| 3    | SSRC 1.5" Sch. 40 Pipe @ 10' cyc lighting                        |               |
| 2    | SSRC PM-1-520D-1-DMX5F dmx box (cyc bar)                         |               |
| 1700 | West Penn DA-2401 dmx wire (bulk)                                |               |
|      | - Lift/Scaffolding Rental                                        |               |
|      | - Cables/Connectors/DMX/Edison                                   |               |
|      | - Misc. Supplies                                                 |               |
|      | - Rigging                                                        |               |
|      | - Shipping                                                       |               |
|      | - Installation Mileage                                           |               |
|      | - Installation Labor/Calibration/Training                        |               |
|      |                                                                  | Package price |
|      |                                                                  | \$ 68,824.00  |
| 1    | Deduct Chauvet Cyc H9ILS lights w/SSRC bar/dmx/power-wire        | \$ (5,000.00) |
|      |                                                                  | \$ 63,824.00  |

***Yandas provides: 2 year service contract upon installation..***

***School provides: electrician to wire in new LCP panel & install 3 circuits per light bar ..Console will trigger on/off the panel/lights..wireless control available..***

\_\_\_\_\_  
Signature as Acceptance of the Proposal and Terms

\_\_\_\_\_  
Date of Acceptance

**Signed Acceptance must be received prior to ordering of equipment for installation**

Adams Handyman  
Services, LLC  
402 Buell Ave  
Ravenna, NE 68869  
3082332174

Estimate 1027

|                    |                     |  |
|--------------------|---------------------|--|
| DATE<br>05/21/2025 | TOTAL<br>\$2,815.58 |  |
|--------------------|---------------------|--|

ADDRESS  
RPS  
41750 Carthage Rd Ravenna NE 69969

.....

| DATE | ACTIVITY              | DESCRIPTION            | QTY | RATE  | AMOUNT   |
|------|-----------------------|------------------------|-----|-------|----------|
|      | Non Taxable Materials | 2x6x10 Lumber          | 6   | 9.01  | 54.06    |
|      | Non Taxable Materials | 2x6x8 Lumber           | 1   | 7.02  | 7.02     |
|      | Non Taxable Materials | Insulation             | 1   | 24.48 | 24.48    |
|      | Non Taxable Materials | Drywall 4x10           | 4   | 17.72 | 70.88    |
|      | Non Taxable Materials | Drywall tape           | 1   | 9.01  | 9.01     |
|      | Non Taxable Materials | Drywall joint compound | 1   | 25.13 | 25.13    |
|      | Hourly Labor Rate     |                        | 35  | 75.00 | 2,625.00 |

|                                                                                                                                                               |          |            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------|
| This is an estimate only. Actual final price will reflect hours spent and material prices at the time of purchase. Quoted materials accurate as of 5/27/2025. | SUBTOTAL | 2,815.58   |
|                                                                                                                                                               | TAX      | 0.00       |
|                                                                                                                                                               | TOTAL    | \$2,815.58 |

THANK YOU.

Accepted ByAccepted Date

# **ENSLEY ELECTRICAL SERVICES**

P.O. Box 5822  
Grand Island, NE 68802  
308-382-8432

June 9, 2025

RE: Ravenna Public Schools  
Football Field Speaker Conduits & Timing Receptacles.

- Adding additional conduit in directional bore hole for speakers on Press Box side, install pull boxes at both poles and pull box at the press box area, stub conduit into building, install pull strings for Speaker/Sound Company.

Cost: \$7,120.00

- Directional Bore conduit from panel to southwest corner of field, install post and in-use receptacle for timing. Directional Bore from pull box from NE pole to timing location on NE Corner of Track. Install post and in-use receptacle for timing. All wiring and breakers will be run from the existing power location by the scoreboard.

Cost: \$9,575.00

Respectfully Submitted,

Ensley Electrical Services

Greg Hanna

**R8 Productions**  
254 2nd Ave  
Saint Libory, NE 68872  
+13088506393  
davis@r8productions.com



**ADDRESS**

Ravenna Public Schools  
41750 Carthage Rd  
Ravenna, NE 68869

**Quote 1614**

**DATE** 06/09/2025

**PROJECT NAME**

Track&Field Audio

| ACTIVITY                                                                                                                                                                             | QTY |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>Sales</b><br>FBT SHADOW 112 HC<br>Coax all-weather, horn-loaded for distance, 12" & 1", 250W/8 ohm                                                                                | 2   |
| <b>Sales</b><br>FBT SHADOW 108 CT<br>Coax all-weather, 8" & 1", 90 degree conical, transformer coupled                                                                               | 2   |
| <b>Sales</b><br>Blaze Audio WALL-S1-US Networked smart controller for PowerZone Connect amplifier                                                                                    | 1   |
| <b>Sales</b><br>Blaze Audio PowerZone Connect 1008 Compact 20 input 1000W max 8-channel networkable matrix smart amplifier with onboard mixing, DSP, Wi-Fi, control and powersharing | 1   |
| <b>Sales</b><br>Tascam RX-BT10 Compact Stereo Bluetooth Receiver                                                                                                                     | 1   |
| <b>Sales</b><br>Bogen DDU250 Dynamic Desktop Microphone                                                                                                                              | 1   |
| <b>Auxiliary Hardware</b><br>Mounting Hardware, Cabling, etc.                                                                                                                        | 1   |
| <b>Install Engineer</b><br>Labor                                                                                                                                                     | 1   |

|              |                    |
|--------------|--------------------|
| SUBTOTAL     | 13,847.00          |
| TAX (5.5%)   | 0.00               |
| <b>TOTAL</b> | <b>\$13,847.00</b> |



Accepted By

Accepted Date