

**Board of Education Regular Meeting  
Monday, March 11, 2024 7:00 PM**

**Bayard High School Library  
726 4th Avenue  
Bayard, NE 69334**

Notice is hereby given that a Board of Education Regular Meeting of the School District of Bayard in the Counties of Morrill, Scotts Bluff, Box Butte, and Banner in the State of Nebraska will be held on Monday, March 11, 2024 at 7:00 PM in the Bayard High School Library located at 726 4<sup>th</sup> Avenue, Bayard, NE 69334, which meeting shall be open to the public. An agenda for such meeting, kept continuously current is available for public inspection during normal business hours at the office of the Superintendent, located at 726 4<sup>th</sup> Avenue, Bayard, NE 69334.

### **AGENDA**

- I. Opening the Meeting
  - I.A. Call to Order
  - I.B. Open Meetings Act
  - I.C. Notice of Meeting
  - I.D. Roll Call
  - I.E. Status of Absent Board Members
  - I.F. Pledge of Allegiance
- II. Approval of Agenda
- III. Introduction of Guests
- IV. Recognition of Student Achievements
- V. Public Comments
- VI. Consent Agenda
  - VI.A. Minutes of Previous Meeting
  - VI.B. Bills
  - VI.C. Retirements and Resignations
  - VI.D. Board Member Reports
  - VI.E. Reports and Correspondence Requiring No Action
    - VI.E.1. General Reports and Financial Reports
    - VI.E.2. Reports for Information Only
  - VI.F. Adoption of Policies on First Reading
  - VI.G. Adoption of Policies on Second Reading
  - VI.H. Approval of Contracts within Policy Guidelines
- VII. Student Board Representative Report
- VIII. Invited Presentations and Discussions with Presenters
- IX. Principals and District Administrators
- X. Curriculum and Instruction
- XI. Superintendent
- XII. Board Committee Reports and Recommendations
- XIII. Discussion Items
  - XIII.A. Discussion Regarding the Five-year Facilities Plan
  - XIII.B. Discussion of Future Board Retreat or Workshop
  - XIII.C. Review and Discussion of Policies 8001 through 8474 in the 8000 series.
- XIV. Action Items
  - XIV.A. Discuss, Consider, and Take All Necessary Action on Adopting Resolution Pertaining to Non-Resident Students

- XIV.B. Discuss, Consider, and Take All Necessary Action to the Approval  
of the 2024-2025 School Calendar
- XV. Set Next Meeting Date
- XVI. Tour of Facilities
- XVII. Adjournment

**The Bayard Public Schools Board of Education reserves the right to convene a Closed Session for purposes in accordance with 84-1410(1). The Board of Education also reserves the right to change the order of agenda items at the discretion of the Presiding Officer of the Board of Education.**

# Bayard School Board of Education Annual Calendar

January	February	March	April	May	June
<ul style="list-style-type: none"> <li>* Oath of Office</li> <li>* Board Officer Elections</li> <li>* Designate Depository of the District</li> <li>* Designate Legal Firm for the District</li> <li>* Designate Auditors for the District</li> <li>* Designate Official to Apply for Grants and Testify Before Legislature</li> <li>* Board Code of Ethics</li> <li>* Discuss Board Committees</li> <li>* Approve Policy Manual</li> <li>* Review of Accountability and Disclosure Commission Conflict of Interest Reporting Form</li> <li>* NASB Legislative Issues Conference</li> </ul>	<ul style="list-style-type: none"> <li>* Committee on American Civics Meeting</li> <li>* Policy Committee Meeting</li> <li>* Board Committee Assignments</li> <li>* Review Draft of School Calendar</li> <li>* Curriculum Review and Approve Course Catalog</li> <li>* Approve Negotiated Agreement with BEA</li> <li>* Update on State Standards Requirements</li> <li>* Discuss and Take Action on Compensation of Principals and Directors</li> <li>* NASB President's Retreat</li> <li>* NASB Budget and Finance Workshop</li> <li>* NSBA Advocacy Institute</li> </ul>	<ul style="list-style-type: none"> <li>* Curriculum Committee Meeting</li> <li>* Building Committee Meeting</li> <li>* Approve School Calendar</li> <li>* Adopt Resolution Pertaining to Non-Resident Students</li> <li>* Tour of School Buildings, Facilities, Bus Barn</li> <li>* Review 5 Year Facilities Plan</li> <li>* Consider Curriculum Proposals</li> <li>* Discuss Compensation of Superintendent</li> <li>* NASB Membership Renewal</li> <li>* NAEP State Convention</li> </ul>	<ul style="list-style-type: none"> <li>* Board Workshop</li> <li>* Board Self-Assessment And Board Goals</li> <li>* Approve FFA Trip to National FFA Convention</li> <li>* Review Strategic Plan Progress Report</li> <li>* Take Action on Compensation of Superintendent</li> <li>* NASB Spring Legal Workshop</li> <li>* NRCSA Conference</li> <li>* NSBA Annual Conference and Exposition</li> </ul>	<ul style="list-style-type: none"> <li>* Review Extra-Duty Assignments</li> <li>* Approve Classified Staff Handbook, Preschool Handbook, and Pathfinders Program Handbook</li> <li>* Finalize Plan for District Summer Improvements</li> <li>* Review Pathfinders Program</li> <li>* Distribute Superintendent Evaluation (Long Form)</li> <li>* Attend Graduation Ceremony</li> <li>* Attend Staff Retirement Recognition</li> </ul>	<ul style="list-style-type: none"> <li>* NSAA Related Activities Budget</li> <li>* Approve Activities Handbook for Head Coaches and Sponsors, Student and Parent Activity Handbook, and Student and Parent Handbook</li> <li>* Review State Aid Certification</li> <li>* Transportation Director Report</li> <li>* Evaluate Superintendent (Long Form) and Superintendent Goals</li> <li>* NASB School Law Seminar</li> </ul>

# Bayard School Board of Education Annual Calendar

July	August	September	October	November	December
<ul style="list-style-type: none"> <li>* Policy Committee Meeting</li> <li>* Establish Prices for Athletic Admission and Activity Tickets</li> <li>* Establish Prices for School Lunch and Breakfast Programs</li> <li>* Reaffirm Vision Statement, Mission Statement, and Core Covenants</li> <li>* Approve Certificated Staff Handbook and Substitute Teacher Handbook</li> <li>* Hearing on Student Fee Policy, Parental Involvement Policy, Student Anti-Bullying Policy, and School Wellness Policy</li> </ul>	<ul style="list-style-type: none"> <li>* Budget and Audit Committee Meeting for District Budget</li> <li>* Budget and Audit Committee Meeting with Auditors</li> <li>* Tour of School Buildings, Facilities, and Bus Barn</li> <li>* Authorize Payment of Bills Through End of August</li> <li>* Review Annual Emergency Plan</li> <li>* District School Safety Assessment</li> <li>* Board Welcome of New Staff</li> <li>* Board Staff Steak Fry</li> <li>* NASB Area Membership Meetings</li> </ul>	<ul style="list-style-type: none"> <li>* Budget Hearing</li> <li>* Final Tax Request Hearing</li> <li>* Adopt District Budget</li> <li>* Approve Tax Resolution For General Fund, Special Building Fund, and Bond Fund</li> <li>* Review Summer School Program</li> <li>* NASA/NASB Labor Relations Conference</li> </ul>	<ul style="list-style-type: none"> <li>* Policy Committee Meeting</li> <li>* Board Workshop</li> <li>* Consider BEA Request for Recognition as Bargaining Agent</li> <li>* Discuss Negotiations Timeline and Collective Bargaining with BEA</li> <li>* Review Fall District Enrollment Numbers</li> <li>* Review SPED and HAL Programs</li> <li>* Review Statewide Assessment Results</li> <li>* Appoint NASB Delegate Assembly Representative</li> <li>* NASB Facilities and Construction Workshop</li> </ul>	<ul style="list-style-type: none"> <li>* Committee on American Civics Meeting</li> <li>* Teacher Staff Committee Meeting for Negotiations</li> <li>* Approve Audit/Annual Financial Report</li> <li>* Review ACT Results</li> <li>* Prom Plan Presentation</li> <li>* Review District Annual Report</li> <li>* Request Nominations for the Volunteer Section of the Mike Cillessen Memorial Board</li> <li>* Distribute Superintendent Evaluation (Short Form)</li> <li>* NASB State Education Conference</li> <li>* NASB Delegate Assembly</li> </ul>	<ul style="list-style-type: none"> <li>* Teacher Staff Committee Distributes Staff Recognition Items</li> <li>* Select Nominations for the Volunteer Section of the Mike Cillessen Memorial Board</li> <li>* Superintendent Evaluation (Short Form)</li> <li>* NASB New Board Member Workshop</li> </ul>

## **POLICY NO. 9106 - BOARD MEMBER CODE OF ETHICS**

Board members' actions, verbal and nonverbal, reflect the attitude and the beliefs of the school district. Therefore, board members must conduct themselves professionally and in a manner fitting to their position.

Each board member shall follow the code of ethics stated in this policy.

### **AS A SCHOOL BOARD MEMBER:**

1. I will listen.
2. I will respect the opinion of others.
3. I will recognize the integrity of my predecessors and associates and the merit of their work.
4. I will be motivated only by an earnest desire to serve my school district and the children of my school district community in the best possible way.
5. I will not use the school district or any part of the school district program for my own personal advantage or for the advantage of my friends or supporters.
6. I will vote for a closed session of the board if the situation requires it, but I will consider "secret" sessions of board members unethical.
7. I will recognize that to promise in advance of a meeting how I will vote on any proposition which is to be considered is to close my mind and agree not to think through other facts and points of view which may be presented in the meeting.
8. I will expect, in board meetings, to spend more time on education programs and procedures than on business details.
9. I will recognize that authority rests with the board in legal session and not with individual members of the board, except as authorized by law.
10. I will make no disparaging remarks, in or out of the board meeting, about other members of the board or their opinions.
11. I will express my honest and most thoughtful opinions frankly in board meetings in an effort to have decisions made for the best interests of the children and the education program.
12. I will insist that the members of the board participate fully in board action and recommend that when special committees are appointed, they serve only in an investigative and advisory capacity.
13. I will abide by majority decisions of the board.
14. I will carefully consider petitions, resolutions and complaints and will act in the best interests of the school district.
15. I will not discuss the confidential business of the board in my home, on the street or in my office; the place for such discussion is the board meeting.
16. I will endeavor to keep informed on local, state and national educational developments of significance so I may become a better board member.

#### IN MEETING MY RESPONSIBILITY TO MY SCHOOL DISTRICT COMMUNITY:

1. I will consider myself a trustee of public education and will do my best to protect it, conserve it, and advance it, giving to the children of my school district community the educational facilities that are as complete and adequate as it is possible to provide.
2. I will consider it an important responsibility of the board to interpret the aims, methods and attitudes of the school district to the community.
3. I will earnestly try to interpret the needs and attitudes of the school district community and do my best to translate them into the education program of the school district.
4. I will attempt to procure adequate financial support for the school district.
5. I will represent the entire school district rather than individual electors, patrons or groups.
6. I will not regard the school district facilities as my own private property but as the property of the people.

#### IN MY RELATIONSHIP WITH THE SUPERINTENDENT AND EMPLOYEES:

1. I will function, in meeting the legal responsibility that is mine, as part of a legislative, policy-forming body, not as an administrative officer.
2. I will recognize that it is my responsibility, together with that of my fellow board members, to see the school district is properly run and not to run them myself.
3. I will expect the school district to be administered by the best-trained technical and professional people it is possible to procure within the financial resources of the school district.
4. I will recognize the superintendent as executive officer of the board.
5. I will work through the administrative employees of the board, not over or around them.
6. I will expect the superintendent to keep the board adequately informed through oral and written reports.
7. I will vote to hire employees only after the recommendation of the superintendent has been received.
8. I will insist that contracts be equally binding on teachers and board.
9. I will give the superintendent power commensurate with the superintendent's responsibility and will not in any way interfere with, or seek to undermine, the superintendent's authority.
10. I will give the superintendent friendly counsel and advice.
11. I will present any personal criticism of employees to the superintendent.
12. I will refer complaints to the proper administrative officer.

TO COOPERATE WITH OTHER SCHOOL BOARDS:

1. I will not employ a superintendent, principal or teacher who is already under contract with another school district without first securing assurance from the proper authority that the person can be released from contract.
2. I will consider it unethical to pursue any procedure calculated to embarrass a neighboring board or its representatives.
3. I will not recommend an employee for a position in another school district unless I would employ the individual under similar circumstances.
4. I will answer all inquiries about the standing and ability of an employee to the best of my knowledge and judgment, with complete frankness.
5. I will associate myself with board members of other school districts for the purpose of discussing school district issues and cooperating in the improvement of the education program.

Legal Reference:                      Neb. Statute 79-526

Adopted: 10-08-12

Reviewed: 1-12-15, 1-11-16, 5-8-17, 1-14-19, 3-11-19, 1-13-20

# Public Comment Sign-In Sheet

During the public comments portion of the meeting there is a time limit of 5 minutes per speaker and a time limit of 30 minutes for the duration of the public comments portion of the meeting as per Board Policy NO. 9239. Visitors will be required to identify themselves if they speak at this meeting.

Comments will be received in the order in which individuals have placed their names on the sign-in sheet.

The Board will not respond or take action on public comments.

The Board meeting is a business meeting open to the public but it is not a public meeting.

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## **Board of Education Regular Meeting**

Monday, February 12, 2024 7:00 PM

Bayard High School Library  
726 4th Avenue  
Bayard, NE 69334

### **I. Opening the Meeting**

#### **I.A. Call to Order**

The regular meeting of Bayard Public Schools Board of Education was called to order by President Burry at 7:00p.m. President Burry noted a copy of the Board Member Code of Ethics and the Annual Calendar of the Board of Education were included with the meeting materials for board members' reference.

#### **I.B. Open Meetings Act**

The Board President informed the audience that the Open Meetings Act was posted and informed the audience of the Board's policy and procedures regarding public comment.

#### **I.C. Notice of Meeting**

The public notice of the regular meeting of the Bayard Board of Education, Morrill County School District No. 21 was published in the Bayard Transcript in accordance with Board Policy No. 9238. The agenda remained on file at the office of the superintendent and was open for public inspection.

#### **I.D. Roll Call**

The following members were present: Carolyn Applegate, Kim Burry, Bill Ferrero, Randy Eirich, Joe Applegate, Donna Stuart Student. Board Representative Zach Araujo was absent: Administrators present Superintendent Olson, Principals Ehler and Rice, and Director Nesbitt.

#### **I.E. Status of Absent Board Members**

### **II. Approval of Agenda**

**Motion Passed:** Motion to approve the agenda and move VII.A Presentation and Discussion of ESSER III Funding before IV. Public Comment passed with a motion by Donna Stuart and a second by Randy Eirich. Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

### **III. Introduction of Guests**

The guests introduced themselves to the board.

### **IV. Public Comments**

#### **V. Recognition of Student Achievements**

The following students were recognized by the board: Morrill County Spelling Bee Placers:

First Grade- Zoe Dankowski- Third Place

Second Grade- First Place- Leona McKean, Third Place- Micaiah Leonard

Third Grade- Third Place- Maclin Simons

Seventh Grade- Second Place- Bailey Sinks

Eighth Grade- Third Place- Orren Spaldin

FFA State Qualifier Floriculture team

Amy Albro

Scarlett Norman

Zach Araujo

Jordyn Reish

FFA State Degree recipients

Zach Araujo

Nate Barker

Leah Nesbitt

Scarlett Norman

UNK Honor Choir

Taylor Petersen

Shayleigh West

Jessica Kappen

High Plains Honor Choir

Shayleigh West

Jessica Kappen(Made the choir but was ill so unable to attend)

## **VI. Student Board Representative Report**

Zach provided his report to the board. Student Activities: Both basketball teams faced the Morrill Lions at home, with the Lady Tigers getting the win. Next, both basketball teams traveled to Dalton to face the Leyton Warriors, with the Lady Tigers getting the win. The Boys Wrestlers traveled to Chase County, with Brock Burry getting his 100th career win. The Girls Wrestlers traveled to Gering High School. With first rounds of MAC Basketball, the Girls faced the Banner County Wildcats at home, getting the win and Lexi Fiscus got her 1000th career point. The Boys traveled to South Platte and lost to the Knights. Then both teams, went to Bridgeport High School to play second rounds in MAC. Both teams got a win, with the Lady Tigers beating the South Platte Knights and the Boys beating the Banner County Wildcats. The Girls Wrestlers then traveled to Hemingford High School for WTC with Ashley Garza and Isabelle Maag getting 1st in WTC and the Boys wrestled at Bayard. Then, the Lady Tigers beat the Leyton Warriors and won the girls MAC Championship. Also, both wrestling teams traveled to Chadron, with Kolby Houchin getting his 100th career win. The speech team went and competed at Alliance High School. Both basketball teams played at home for parent's night against the Minatare Indians,

with both teams getting a win that night. The Boys Wrestlers traveled to Morrill and Nate Barker got his 100th career win that night. Both wrestling teams traveled to Boone Central/Newman Grove. Both basketball teams played against the Bridgeport Bulldogs, with Bridgeport getting both wins. On February 1st, Boys wrestling went to Bridgeport High School, with Kolby Houchin and Brock Burry winning WTC. It was also the first round of WTC Basketball, with the Girls facing the Kimball Longhorns at home and getting the win. The boys traveled to Kimball and lost to the Longhorns. At Cougar Palace, the girls got a victory over the Gordon-Rushville Mustangs, and the boys also won over the Mustangs. In the final rounds of WTC, the girls lost to Bridgeport earning a WTC runner-up and the boys lost to Hemingford getting 6th place. Speech traveled to Chadron with Elyse Harris and Leah Cerny getting 3rd place. The girls wrestling team traveled to Perkins County for their sub-districts, with all four earning spot at Districts. Shayleigh West and Jessie Kappen earned spots in the Chadron State College High Plains Honor Choir. Both basketball teams traveled to Perkins County and the Lady Tigers got a victory that night. The speech team competed at WTC in Hemingford with Elyse Harris and Leah Cerny getting 4th place. For Senior night, both basketball teams went against the South Platte Knights, with the girls getting a victory that night. The Speech team then went and competed at Gordon-Rushville High School. Finally, both wrestling teams competed at Districts. The girls traveled to Broken Bow with Carlie McKibbin earning a spot at State. The boys wrestled here at Bayard, and six boys earned a spot at State. They are Brock Burry, Kolby Houchin, Nate Barker, Coy Armstrong, Nolan Dueker, and Luke Wetherington. Tonight, the first round of girls' sub-districts is at Bayard and the Boys travel to Hemingford for a rescheduled game. Other Pertinent Student Information: There has not been a lot of feedback from students. Progress on Student Board Representative Project: We have all the TV's that we need. We just need to set them up. The Chromebooks have just been ordered, and we are waiting on their delivery. We are still asking businesses as of now.

## **VII. Invited Presentations and Discussions with Presenters**

### **VII.A. Presentation and Discussion of ESSER III Funding.**

Mrs. Bobbie Stuart presented to the board on ESSER III Funding

## **VIII. Board Committee Reports and Recommendations**

### **IX. Action Items**

#### **IX.A. Consent Agenda**

**Motion Passed:** Motion to approve the Consent Agenda passed with a motion by Donna Stuart and a second by Randy Eirich.

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

#### **IX.A.1. Minutes of Previous Meeting**

#### **IX.A.2. Bills**

#### **IX.A.3. Board Member Reports**

#### **IX.A.4. Reports and Correspondence Requiring No Action**

##### **IX.A.4.a. General Reports and Financial Reports**

**IX.A.4.b. Reports for Information Only**

**IX.A.5. Adoption of Policies on First Reading**

**IX.A.6. Adoption of Policies on Second Reading**

**IX.A.7. Approval of Contracts within Policy Guidelines**

**IX.B. Discuss, Consider, and Take All Necessary Action to the Approval of Ed Rising Attendance at the National Ed Rising Competition if Qualified.**

**Motion Passed:** Motion to approve Ed Rising students to attend the 2024 National Ed Rising Competition if qualified passed with a motion by Donna Stuart and a second by Bill Ferrero.

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

**IX.C. Discuss, Consider, and Take All Necessary Action in Regard to Approval of the 2024-2025 Course Catalog**

**Motion Passed:** Motion to approve the 2024-2025 Course Catalog passed with a motion by Randy Eirich and a second by Joe Applegate.

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

**IX.D. Discuss, Consider, and Take All Necessary Action in Regard to Approval of the 2024-2025 School Calendar**

Action item died due to lack of motion

**IX.E. Discuss, Consider, and Take All Necessary Action in Regard to Certificated Staff Member Resignations**

No resignations submitted. No action taken.

**X. Discussion Items**

**X.A. Discussion Regarding State Standards Cycle and Potential Curricular Initiatives**

The board discussed the State Standards Cycle and Potential Curricular Initiatives.

**X.B. Discussion Regarding Strategic Planning**

The board discussed strategic planning and starting phase two.

**X.C. Review and Discussion of Policies 7000 through 7019 in the 7000 series.**

The board discussed policies 7000 through 7019 in the 7000 series

**X.D. Discussion of 2024-2025 State Aid**

The board discussed the 2024-2025 State Aid.

**XI. Reports**

**XI.A. Principals and District Administrators**

Mrs. Ehler provided her report to the board. Academics: Tiger Time/Intervention Groups have been revamped to target areas of need based on Winter test scores. Spring Tutoring began February 5.

We have 11 tutors working with K-3 students through our WORDS partnership. We are on our way to making our School WIG (Wildly Important Goal) of 80% of students in 1-6 making the Honor Roll for 3rd quarter. We ended Second quarter with 75%. TNTP will be coming to observe in March to give more guidance on instructional practices we can continue to improve. Leadership: We completed our Lighthouse Review on January 31 and look forward to hearing back in the next few weeks about the results. We have selected a Reading Data Team to review progress monthly as a part of our WORDS. This will help as another resource for teachers who are seeing needs in students. Engagement: Miss Bauer headed up the School Store Fundraiser again this year with the highest participation we have ever had. A total of 130 Giftcards donated for Classrooms in the amount of \$5250. The school will receive an additional \$627.18. The Elementary celebrated the 100th Day of School on February 1 with classroom activities, a 100-second dance party, and a 100-word silly story written by the whole school. STEAM Night is scheduled for February 27 and will feature several activities for students and families. Bingo Night is March 21. We are starting to collect donations for prizes as this is a fundraiser for student celebrations and will be run by our Student Lighthouse Team. Community: Morrill County Spelling Bee was a great chance for us to shine as a school. We had several students who placed. Enrollment numbers 17: 3 y/o Preschool 15, 4 y/o Preschool 15, K-22, 1-23, 2-20, 3-19, 4-19, 5-22, 6-29. Preschool and Kindergarten Roundup is coming up in March and we are beginning to advertise those. Youth sports are in full swing with federation wrestling and WyoBraska basketball.

Dr. Rice provided her reports to the board. Academics: Students have begun to fill out their schedules for the 24-25 school year. I would like to thank Mrs. Rafferty for getting the forms out to our students. Our Personal Finance class has ran into a couple of issues this semester that we are working through. We have had several new teachers this semester as well as some communication issues. We are working to get these resolved in a timely fashion. The Cargill ACT workshop will not be held this year. Mr. Schlothauer has indicated that they are having a difficult time finding a date that works for everyone. They are hoping to have it again next year. Leadership: I would like to commend our Lead Team for the assembly they held last week recognizing all of our students who have succeeded personally, academically, and athletically. I would like to commend Mr. Nesbitt for all of his work organizing District Wrestling. We had members from other communities telling us that they really enjoyed having the tournament at our school. Engagement: Several students were accepted into UNK and CSC's honor choirs. It was a great experience for our students to be on college campuses and working with college professors while representing our school. Community: Parent-Teacher conferences are going to be held on March 4th from 1:00-7:00.

Mr. Nesbitt provided his report to the board. Academics: Each week started checking the eligibility list, and so far, every student has been working hard to maintain their grades so they can participate. Leadership: Speech: WTC Conference with four on February 7, 2024, that was at Hemingford. We had a duet get 4th. MAC is February 21, 2024, at South Platte. District Speech is coming up in March. Girls Basketball: MAC finish was 1st place and WTC finish was 2nd place for the highest finish in over 20 years. Sub-Districts will be February 12, 13, and 15 here in Bayard. The girls are the top seed this year. Senior night was February 8, 2024. Boys Basketball: In the MAC they lost their first game but won against Banner County in their second game. In the WTC they lost their first game, beat Gordon-Rushville, and fell a little short in the last game to get 6th place in the WTC. Senior Night parent's night was February 8, 2024, the last basketball home game. Sub-Districts will be February 19, 20, and 22, 2024 and looks like we will be at North

Platte St. Pats. Wrestling: We hosted the district wrestling event on the 9th and 10th. It went well. The girls participate in the sub-district event and all the girls qualified to get to the district final. The following are the state qualifiers for state wrestling this year. We had 6 boys and 1 girl qualify this year. Kolby Houchin, Brock Burry, Nate Barker, Coy Armstrong, Nolan Dueker, and Luke Wetherington. Carlie Mckibbin qualified for the girls state event. They will leave on Wednesday and participate Thursday, Friday and Saturday. FFA: January 31 2024 was at Gordon-Rushville. Mr. Rafferty had 4 students complete the record books, application, and interview for the Nebraska State FFA Degree. They will be awarded at the State Convention later this spring. Nate Barker, Scarlett Norman, Zach Araujo, and Leah Nesbitt Floriculture team qualified for state. One-Acts: They are putting on a JH show at the end of the year to gain interest with the JH kids for the upcoming year. Spring Sports Practice starts February 26, 2024. The Football Schedule came out on February 7, 2024, at 8 am. We traveled to Alliance to get officials which is a very interesting thing to do. With only 5 crews willing to do games we did have to have some afternoon games at home, but as of right now no Thursday games. Many of the MAC schools are playing on Thursday nights due to the shortage of officials. Also it gives the officials upper hand in contract negotiations. Football Schedule 2024/2025: 8/30/24 - Week 1 Morrill - 7 pm 9/6/24 - Week 2 @ Kimball 9/13/24 - Week 3 Hemingford - (2 pm) 9/20/24 - Week 4 @Sandhills/Thedford 9/27/24 - Week 5 Brady - 6 pm 10/4/24 - Week 6 @Hyannis 10/11/24 - Week 7 Maxwell 6 pm 10/18/24 - Week 8 @Mullen Week 9 BYE Bayard 2025 Schedule: Week 1 @Morrill Week 2 Kimball - 7 pm Week 3 @Hemingford Week 4 Sandhills/Thedford - (2 pm) Week 5 @Brady Week 6 Hyannis - (2 pm - Might need to evaluate if homecoming or parents night) Week 7 @Maxwell Week 8 Mullen - Long 6 pm Engagement: Mrs. Furgeson has been having meetings for her ideas on the trip overseas. She has gained some interest. Community: Elite Club Volleyball has requested the use of our facilities which they are using on some Sundays. Youth Volleyball will be starting to come and use our facilities. We had some great help from so many community members for our district wrestling event this past weekend. It was great to see everyone come together to have a great event. We had someone reach out that would like to talk about helping purchase our shot clocks for next year. We meet Monday afternoon at the school. We have had some great things happen for our kids over this year. We have had some great success in many activities and look forward to our kids to continue to have more success throughout the rest of the year. We also have many coaches that are implementing programs to get JH students involved to grow activities for the upcoming years. One Acts, speech, and E-sports are the activities really doing this to gain that interest. All these successes are getting out and we are getting a great response from community members and other communities with compliments of the great things we have going here at Bayard Public Schools.

## **XI.B. Superintendent**

Mr. Olson provided his report to the board. The most significant thing I need to bring to your attention are budget concerns. Attached is a draft copy of anticipated state aid for the 2024-24 school year. This was sent out to superintendents/business managers on 2/1/2024 concerning next year's state aid calculations. As you can see there are definitely winners and losers concerning state aid. It appears that the Governor's office and the Legislature may have over-estimated revenue receipts based on anticipated property taxes and how robust NE manufacturing, service and other sectors of the NE economy would perform. Last year there were four major occurrences that took place that had a major impact on taxes and school funding with reverberating effects on our economy,

taxing structure, redistribution of wealth and school finance. These are: 1) The introduction of Foundation Aid; 2) the increase of Special Ed. reimbursement to schools; 3) the Opportunity Scholarship Act LB 753 which passed last year under the Christmas tree bill; 4) Changes in how Option Enrollment funds are calculated. In addressing the four factors above I have provided some documents for you to review they include the state aid calculation draft (Please note that this is a draft and not a final state aid calculation. Under normal circumstances and in a normal year I would say the odds of any significant change would be very unlikely. However there are some large eastern schools that are taking hits comparable to resource poor districts outside of the metro area. Given that scenario it is much harder to predict what will happen over the course of the next couple of weeks. Final hard numbers will be released March 1.). Item #1 Foundation Aid documents: Open Sky Policy Institute's projected analysis of LB 583's (LB 583 is the bill comprising Foundation Aid which set aside \$1,500 per student of tax relief aid. As you will see in the Open Sky example which is very congruent with what has happened between us and our neighbor of Bridgeport.) impact on state aid, a copy of LB 583. Item # 2 Special Ed. funding: A copy of 79-1142 (Special Ed. reimbursement process to schools.) which has a significant impact on all schools in the state due to the change of about 45% reimbursement to 80% reimbursement. (In our case the changes to Special Ed. funding will generate approximately a \$200,000 windfall for our district which we were planning on using to fund increased costs assuming state aid and taxing remained neutral or unchanged from the previous year.) Item # 3 Opportunity Scholarship Act LB 753 which is on the ballot to possibly be repealed: Enclosed is a copy by the NE Dept. of Revenue outlining LB 753 including Frequently asked questions, and a copy of LB 753 and related historical documents from the NE Legislature web site. Item # 4 Option enrollment: Revised statutes 79-1008.02 the option enrollment calculation process, which has no impact on us to date since we have more students optioning out than in. In light of our projected numbers, which is a loss of state aid in the amount of \$426,000, we will have to make substantial cuts but will also have a few additional revenue options. These include 1) the Special Ed. windfall mentioned earlier; 2) possible staff changes; 3) the increased probability that school districts will be allowed to vote for the 7% tax increase as opposed to the 3% which we opted for last year. (From a strictly operational perspective it is always better to opt for increased revenue but at what cost as it relates to trust and public relations? Even though we are in a difficult spot I believe that last year's decision was the correct decision at the time. Therefore, should we be given the opportunity to exercise that option this fall it will probably be more accepted by our patrons.). As mentioned earlier our Unicameral may make significant changes to funding given the current model proved to be flawed, most likely due to an overly optimistic view of Nebraska's economy by both the Governor's office and that of the Legislature. Scenarios put out by NDE Finance back in July more accurately projected what would happen. A brief note concerning state aid is that NE always fully funds state aid but the problem is how fully funded is defined. Fully funded is a fluid number that is balanced against revenue receipts annually. It is not based strictly on need. We are also setting up times to meet with various neighbors and entities both public and private over the next few weeks to see what we can share. I believe that it is imperative for the finance/budget committee to meet later next week or the following week. There are a number of things that our administration and business manager are exploring should the state aid draft not be changed in a favorable way for Bayard.

## **XII. Set Next Meeting Date**

Next meeting set for March 11, 2024 at 7:00p.m.

### **XIII. Adjournment**

**Motion Passed:** Motion to adjourn the meeting at 8:59p.m. passed with a motion by Bill Ferrero and a second by Carolyn Applegate.

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

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Secretary

# **Board of Education Special Meeting to Discuss and Take Action on Contracting with Carl Dietz of First National Capital Market**

Thursday, February 22, 2024 7:00 AM

Bayard High School Library  
726 4th Avenue  
Bayard, NE 69334

## **I. Opening the Meeting**

### **I.A. Call to Order**

The special meeting of Bayard Public Schools Board of Education was called to order by President Burry at 07:02a.m. President Burry noted a copy of the Board Member Code of Ethics and the Annual Calendar of the Board of Education were included with the meeting materials for board members' reference.

### **I.B. Open Meetings Act**

The Board President informed the audience that the Open Meetings Act was posted and informed the audience of the Board's policy and procedures regarding public comment.

### **I.C. Notice of Meeting**

The public notice of the regular meeting of the Bayard Board of Education, Morrill County School District No. 21 was published in the Bayard Transcript in accordance with Board Policy No. 9238. The agenda remained on file at the office of the superintendent and was open for public inspection.

### **I.D. Roll Call**

The following members were present: Carolyn Applegate, Kim Burry, Randy Eirich, Joe Applegate, Donna Stuart  
Administrators present: Superintendent Olson.

### **I.E. Status of Absent Board Members**

**Motion Passed:** Motion to approve the absence of Bill Ferrero was made by Donna Stuart and seconded by Carolyn Applegate

Votes: Carolyn Applegate: yea, Joe Applegate: yea, Donna Stuart: yea, Randy Eirich: yea, Kim Burry: yea.

Board Member Bill Ferrero arrived at 7:04a.m.

## **II. Approval of Agenda**

**Motion Passed:** Motion to approve the agenda passed with a motion by Carolyn Applegate and a second by Joe Applegate

Votes: Bill Ferrero: yea, Carolyn Applegate: yea, Joe Applegate: yea, Donna Stuart: yea, Randy Eirich: yea, Kim Burry: yea.

## **III. Introduction of Guests**

## **IV. Public Comments**

## **V. Action Items**

**V.A. Discuss, Consider, and Take All Necessary Action in Contracting with Carl Dietz of First National Capital Market.**

Discussion pursued concerning the hiring of financial consulting services through One Northland, a division of First National Capital Market. Consultation services are considered to review the district's resource streams, expenditures and efficiency of resource allocations.

**Motion Passed:** Motion to enter into executive session at 7:17 a.m. to protect personal and confidential information passed with a motion by Carolyn Applegate and a second by Joe Applegate.

Votes: Bill Ferrero: yea, Carolyn Applegate: yea, Joe Applegate: yea, Donna Stuart: yea, Randy Eirich: yea, Kim Burry: yea.

**Motion Passed:** Motion to exit executive session at 7:29 a.m. passed with a motion by Donna Stuart and a second by Joe Applegate.

Votes: Bill Ferrero: yea, Carolyn Applegate: yea, Joe Applegate: yea, Donna Stuart: yea, Randy Eirich: yea, Kim Burry: yea.

**Motion Passed:** Motion to contract the consultation services of Carl Dietz through One Northland passed with a motion by Joe Applegate and a second by Randy Eirich

Votes: Bill Ferrero: yea, Carolyn Applegate: yea, Joe Applegate: yea, Donna Stuart: yea, Randy Eirich: yea, Kim Burry: yea.

**VI. Adjournment**

**Motion Passed:** Motion for adjournment at 7:34 a.m. passed with a motion by Joe Applegate and a second by Randy Eirich.

Votes: Bill Ferrero: yea, Carolyn Applegate: yea, Joe Applegate: yea, Donna Stuart: yea, Randy Eirich: yea, Kim Burry: yea.

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Secretary

**Bayard Public Schools**

**3/11/2024**

**GENERAL FUND**

<b>Vendor Name</b>	<b>GL Acct #</b>	<b>Description</b>	<b>Amount</b>
ALARM SECURITY TECHNICIANS	01 2620 352 002 002 2	ast monitoring	28.95
	01 2620 352 001 001 1	ast monitoring	<u>28.95</u>
	<b>Total</b>		<b>57.90</b>
Amazon Capital Services	01 2410 610 001 001 1	Podium	296.95
	01 6988 610 000 000 0	Elmer's Glue	34.68
	01 6988 610 000 000 0	Oodles of Noodles Foam Pool Swim	91.96
	01 6988 610 000 000 0	Gummy Life savers	59.97
	01 1200 610 003 002 2	60-Minute Visual Countdown Timer, 7.5-In	37.98
	01 1200 610 003 002 2	9 Packs Sand Timer 1/2/3/5/10/15/20/30/6	29.99
	01 6988 610 000 000 0	Oubaka 4 Pack Copper Foil Tape,Copper	10.98
	01 6988 610 000 000 0	BOJACK 5 Colors 500 pcs 5mm LED	23.30
	01 6988 610 000 000 0	Nightkonic 50 pcs Pack - CR2032 Battery	47.52
	01 6988 610 000 000 0	WISYOK 1000 Pcs Colored Popsicle	32.88
	01 6988 610 000 000 0	BAZIC 465 Multicolor Rubber Bands for	11.96
	01 6988 610 000 000 0	Lichamp 10-Pack Colored Electrical Tape	38.78
	01 6988 610 000 000 0	ZEESKEIT Repackaged Ferrara Gummy	19.99
	01 6988 610 000 000 0	HERZWILD 1000Pcs Colourful Wooden	31.96
	01 6988 610 000 000 0	400Pcs Large Hole Barrel Wood Beads,	35.96
	01 6988 610 000 000 0	Stretchy String for Bracelets, 4 Rolls 1	19.98
	01 6988 610 000 000 0	HTVRONT Permanent Vinyl for Cricut-12	62.50
	01 6988 610 000 000 0	NIUBEE Acrylic Sign Holder 8.5 x 11 Inch	65.99
	01 6988 610 000 000 0	shipping	33.83
	01 6988 610 000 000 0	20 Mule Team All Natural Borax Detergent	23.88
	01 6988 610 000 000 0	LEOBRO Red Glitter, Glitter,	59.94
	01 6988 610 000 000 0	Glow in The Dark Glitter, LET'S RESIN 12	33.82
	01 6988 610 000 000 0	Re Play Made in USA 12 Oz. Reusable	87.96
	01 6988 610 000 000 0	promos	(53.77)
	01 1100 610 001 001 1	Dry erase markers	32.30
	01 6968 610 002 002 2	32 Rolls Macrame Cord 4 Strand 3 MM x	47.79
	01 6968 610 002 002 2	Macrame Cord 3mm x 328yards Natural	25.43
	01 2410 610 002 002 2	Comfilife Anti Fatigue Floor Mat	45.95
	01 2610 610 002 002 2	xl vinyl gloves-- case	80.32
	01 2610 610 002 002 2	large vinyl gloves-case	43.49
	01 3535 610 000 000 0	Sand Casting Set with 5 Lbs Petrobond	56.95
	01 3535 610 000 000 0	Mr Volcano Crucible 6KG for Foundry	19.99
	01 3535 610 000 000 0	Miracle-Gro Succulent Potting Mix: Ferti	13.48
	01 3535 610 000 000 0	Altman Plants, Live Succulent Plants (20	21.52
	01 3535 610 000 000 0	Auqshy Nursery Pot, 110 Pcs 4" Plastic P	9.95
	01 3535 610 000 000 0	shipping	<u>9.99</u>
	<b>Total</b>		<b>1,546.15</b>
BAYARD AUTOMOTIVE	01 2710 610 000 000 0	tire repair shop supplies	174.62
	01 2730 352 000 000 0	Bus #20 Tire Repair and parts	151.18
	01 2710 610 000 000 0	Bus #5 Tail Light	<u>18.62</u>
	<b>Total</b>		<b>344.42</b>
BAYARD PUBLIC SCHOOLS - ACTIVITY	01 2310 610 000 000 0	board coupons	<u>357.00</u>
	<b>Total</b>		<b>357.00</b>
BAYARD TRANSCRIPT	01 2310 540 000 000 0	publications	<u>758.63</u>
	<b>Total</b>		<b>758.63</b>
BENZEL PEST CONTROL	01 2620 352 001 001 1	pest control	110.78
	01 2620 352 002 002 2	pest control	<u>110.77</u>
	<b>Total</b>		<b>221.55</b>
BLACK HILLS ENERGY	01 2610 621 001 001 1	#242155 heating fuels	6,094.19
	01 2610 621 002 002 2	#462419 heating fuels	1,907.88
	01 2610 621 000 000 0	#267959 heating fuels	<u>474.18</u>
	<b>Total</b>		<b>8,476.25</b>
BLUUM USA INC	01 6992 610 004 000 0	Lenovo 300e G4, MTK, 11.6 Touch 4	4,611.60
	01 6992 610 004 000 0	google chrome os mangemnt licenses	<u>570.00</u>
	<b>Total</b>		<b>5,181.60</b>
BOX LIGHT INC	01 2510 531 000 000 0	Return Shipping	<u>24.57</u>
	<b>Total</b>		<b>24.57</b>
BRADY, DEE	01 1100 352 001 001 1	accompanist	675.75
	01 1100 352 001 001 1	mileage	<u>265.32</u>
	<b>Total</b>		<b>941.07</b>
CITY OF BAYARD	01 2610 621 000 000 0	#31200 electric	37.00
	01 2610 621 001 001 1	#75400 electric	5,208.22
	01 2610 410 001 001 1	#75400 utilities	942.25
	01 2610 621 002 002 2	#75600 electric	444.82
	01 2610 410 002 002 2	#75600 utilities	<u>1,195.75</u>
	<b>Total</b>		<b>7,828.04</b>

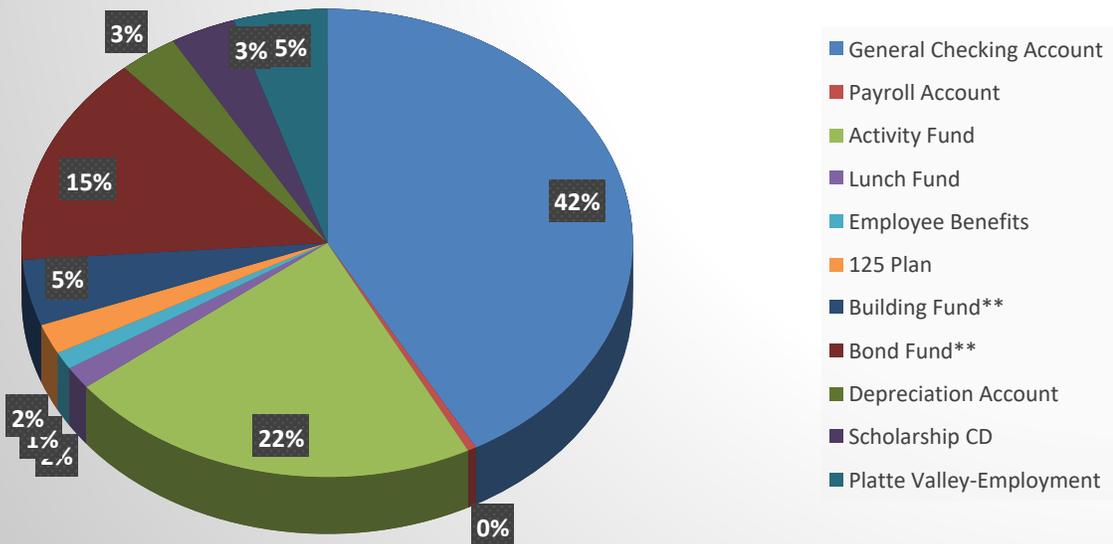
COLUMN SOFTWARE, PBC	01 2310 540 000 000 0	publication	9.52
	<b>Total</b>		<b>9.52</b>
CONNECTING POINT	01 1100 610 001 001 1	service contract copiers	640.41
	01 1100 610 002 002 2	service contract copiers	640.41
	<b>Total</b>		<b>1,280.82</b>
CRABLE, BOB	01 2730 352 000 000 0	bus repairs	1,704.13
	<b>Total</b>		<b>1,704.13</b>
CULLIGAN WATER CONDITION	01 2610 610 001 001 1	r/o	109.90
	01 2610 610 002 002 2	r/o	27.50
	<b>Total</b>		<b>137.40</b>
DAS STATE ACCOUNTING - CENTRAL	01 1100 382 000 000 0	network	267.63
	<b>Total</b>		<b>267.63</b>
EAKES OFFICE SOLUTIONS	01 2610 610 002 002 2	Bowl cleaner	66.20
	01 2610 610 002 002 2	sani t 10	84.40
	01 2410 610 001 001 1	portfolio	39.24
	<b>Total</b>		<b>189.84</b>
EDUCATIONAL SERVICE UNIT #13	01 1200 591 003 001 1	panhandle beginnings	965.70
	01 2190 591 000 000 0	counseling nonsped	4,010.83
	01 1100 382 001 001 1	dl	826.00
	01 1100 382 000 000 0	erate	350.00
	01 1160 591 000 000 0	neva	708.33
	01 1292 591 003 000 0	0-2 instructional prek	253.08
	01 1292 591 003 000 0	sup 0-2 instructional prek	20.25
	01 1292 591 003 000 0	0-2 sped sup esu programs	0.97
	01 1292 591 003 000 0	sup 0-2 ot services	5.52
	01 2153 591 003 000 0	0-2 speech	12.09
	01 2161 591 003 002 2	elem ot	736.00
	01 2161 591 003 002 2	elem ot	65.94
	01 2171 591 003 001 1	secondary pt	90.00
	01 2181 591 003 002 2	elem low vision	141.75
	01 2163 591 003 000 0	0-2 ot	69.00
	01 1200 330 003 000 0	sped inservice	67.20
	01 1200 591 003 002 2	sup esu programs elem homeschool	34.58
	01 1200 591 003 002 2	sup esu programs sa	732.60
	01 1200 591 003 001 1	meridian speech	11.86
	01 1200 591 003 001 1	meridian a program	2,199.00
	01 1200 591 003 000	consultation district sped	1,300.00
	01 1200 591 003 002 2	sup elem pt	58.88
	01 1200 591 003 001 1	sup secondary pt	7.20
	01 1200 591 003 002 2	sup elem low vision	11.34
	01 1200 591 003 002 2	sup elem ot	5.28
	01 1291 591 003 000 0	3-5 sped sup ot	85.89
	01 1291 591 003 000 0	3-5 instructional prek	438.08
	01 1291 591 003 000 0	sup instructional prek 3-5	35.05
	01 1291 591 003 000 0	sup esu programs 3-5	105.67
	01 1291 591 003 000 0	sup 3-5 ot	2.91
	01 2162 591 003 000	3-5 ot	1,073.64
	01 2162 591 003 000	3-5 ot	36.40
	01 2152 591 003 000 0	speech 3-5	1,320.90
	01 2151 591 003 001 1	meridian speech	148.23
	01 2151 591 003 002 2	elem speech homeschool	432.24
	01 2151 591 003 001 1	secondary speech	586.51
	01 2151 591 003 002 2	elem speech	5,515.35
	01 2141 591 003 001 1	secondary psych sped	1,232.09
	01 2141 591 003 002 2	elem psych sped	1,756.38
	<b>Total</b>		<b>25,452.74</b>
FAIRFIELD INN & SUITES BY MARRIOTT	01 2310 580 000 000 0	lodging presidents retreat	139.95
	<b>Total</b>		<b>139.95</b>
FNBO	01 2510 531 000 000 0	postage mailchimp	74.08
	<b>Total</b>		<b>74.08</b>
GOPHER SPORT	01 1100 610 000 000 0	Dodgeballs	178.08
	<b>Total</b>		<b>178.08</b>
HULLINGER, JENNY	01 1200 352 003 002 2	interpreter for christmas program	126.91
	<b>Total</b>		<b>126.91</b>
IDEAL LINEN SUPPLY	01 2610 610 002 002 2	raqs, mats, mops	462.44
	01 2610 610 001 001 1	raqs, mats, mops	265.51
	<b>Total</b>		<b>727.95</b>
IDEAL/BLUFFS FACILITY SOLUTIONS	01 2610 610 001 001 1	Restroom paper	994.00
	01 2610 610 002 002 2	credit	(58.99)
	<b>Total</b>		<b>935.01</b>
INLAND TRUCK PARTS COMPANY	01 2730 352 000 000 0	charter bus repairs	9,493.38
	<b>Total</b>		<b>9,493.38</b>
JOHNSON CASHWAY LUMBER CO	01 2620 610 001 001 1	Bleacher lumber	441.30
	<b>Total</b>		<b>441.30</b>

JOSTENS	01 2310 610 000 000 0	Honor Cords	<u>57.37</u>
	<b>Total</b>		<b>57.37</b>
KUSKIE STATION LLC	01 2710 626 000 000	fuel	2,665.82
	01 2610 626 001 001 1	custodial fuel	65.02
	01 2710 626 000 000	bus fuel	<u>2,198.73</u>
	<b>Total</b>		<b>4,929.57</b>
MATHESON TRI-GAS INC.	01 1100 610 001 001 1	Welding rod, wire, gas bottle refills	640.61
	01 1100 610 001 001 1	high grade welding mix	<u>168.92</u>
	<b>Total</b>		<b>809.53</b>
MCI COMM SERVICE	01 2510 382 000 000 0	telephone	<u>36.43</u>
	<b>Total</b>		<b>36.43</b>
MENARDS	01 1100 610 001 001 1	phillips #2 bits	11.94
	01 1100 610 001 001 1	sheet 1/4" plywood lbrackets screws	36.20
	01 2610 610 002 002 2	Criterion washing machine hoses connecti	<u>497.55</u>
	<b>Total</b>		<b>545.69</b>
NE COLORADO CELLULAR, INC	01 1100 382 001 001 1	hotspots	<u>286.83</u>
	<b>Total</b>		<b>286.83</b>
NEBRASKA ASSOCIATION OF SCHOOL	01 2310 580 000 000 0	lodging reimb	<u>130.74</u>
	<b>Total</b>		<b>130.74</b>
NEBRASKA CENTRAL EQUIPMENT INC	01 2710 610 000 000 0	Rotors	810.00
	01 2710 610 000 000 0	Brake Pad Kit does both wheels	166.00
	01 2710 610 000 000 0	Wheel Seals	136.00
	01 2710 610 000 000 0	shipping	139.70
	01 2710 330 000 000 0	level 1 dl	<u>225.00</u>
	<b>Total</b>		<b>1,476.70</b>
PANHANDLE PARTNERSHIP	01 2510 810 000 000 0	2024 member dues	<u>100.00</u>
	<b>Total</b>		<b>100.00</b>
PIPE WORKS PLUMBING LLC	01 2620 352 002 002 2	elem bathroom vacuum breaker	<u>658.44</u>
	<b>Total</b>		<b>658.44</b>
POMPS TIRE SERVICE INC	01 2730 352 000 000 0	tire balnce	<u>34.00</u>
	<b>Total</b>		<b>34.00</b>
POST MASTER	01 2510 810 000 000 0	post office box fee	<u>196.00</u>
	<b>Total</b>		<b>196.00</b>
QUADIENT FINANCE USA, INC	01 2510 531 000 000 0	POSTAGE	<u>550.87</u>
	<b>Total</b>		<b>550.87</b>
SHERWIN WILLIAMS	01 2620 610 001 001 1	Paint	<u>105.48</u>
	<b>Total</b>		<b>105.48</b>
SIGN GLASSES LLC	01 1200 591 003 002 2	remote interpreting	3,822.00
	01 1200 591 003 002 2	remote interpreting	2,184.00
	01 1200 591 003 002 2	remote interpreting	4,389.00
	01 1200 591 003 002 2	remote interpreting	<u>4,641.00</u>
	<b>Total</b>		<b>15,036.00</b>
SOAR PEDIATRIC THERAPY, LLC	01 2173 591 003 000 0	0-2 pt	376.80
	01 2172 591 003 000 0	3-5 pt	992.25
	01 2171 591 003 002 2	sa pt	<u>2,255.12</u>
	<b>Total</b>		<b>3,624.17</b>
STEPH'S STUDIO	01 1100 610 000 000 0	ids	<u>4.82</u>
	<b>Total</b>		<b>4.82</b>
STERLING COMPUTERS CORP	01 1100 610 000 000 0	OFFICEMACSTD SNGL LICSA PK OLV	<u>155.77</u>
	<b>Total</b>		<b>155.77</b>
Stuart, Bobbie	01 2510 580 000 000 0	mileage reimbursement	<u>154.10</u>
	<b>Total</b>		<b>154.10</b>
TEACHING STRATEGIES LLC	01 1200 610 003 000 0	digital curriculum resources	<u>530.00</u>
	<b>Total</b>		<b>530.00</b>
TIME MANAGEMENT SYSTEMS	01 2510 810 000 000 0	timeclock	<u>185.25</u>
	<b>Total</b>		<b>185.25</b>
VERIZON	01 2710 610 000 000 0	gps	<u>210.47</u>
	<b>Total</b>		<b>210.47</b>
Walters, Corina	01 2610 610 002 002 2	reimb cleaning supplies for wash machine	8.95
	01 2610 610 002 002 2	reimb Supplies from Menards	<u>22.44</u>
	<b>Total</b>		<b>31.39</b>
JOHNSON CONTROLS	03 4700 720 000 000	replace bad fan coil motor	<u>1,993.19</u>
	<b>Total</b>		<b>1,993.19</b>
		<b>General Fund Total</b>	96,745.54
		<b>Building Fund</b>	1,993.19
		<b>Payroll</b>	436,879.22

BAYARD PUBLIC SCHOOL  
 TREASURER REPORT  
 BANK STATEMENT BALANCES as of Feb2024

General Checking Account	\$	693,081.34	
Payroll Account	\$	7,719.91	
Activity Fund	\$	365,219.22	
Lunch Fund	\$	25,630.01	
Employee Benefits	\$	19,974.95	
125 Plan	\$	34,384.30	
Building Fund**	\$	75,515.85	
Bond Fund**	\$	241,193.89	
Depreciation Account	\$	51,950.72	
Scholarship CD	\$	57,214.75	
Platte Valley-Employment	\$	82,079.42	
	\$		1,653,964.36

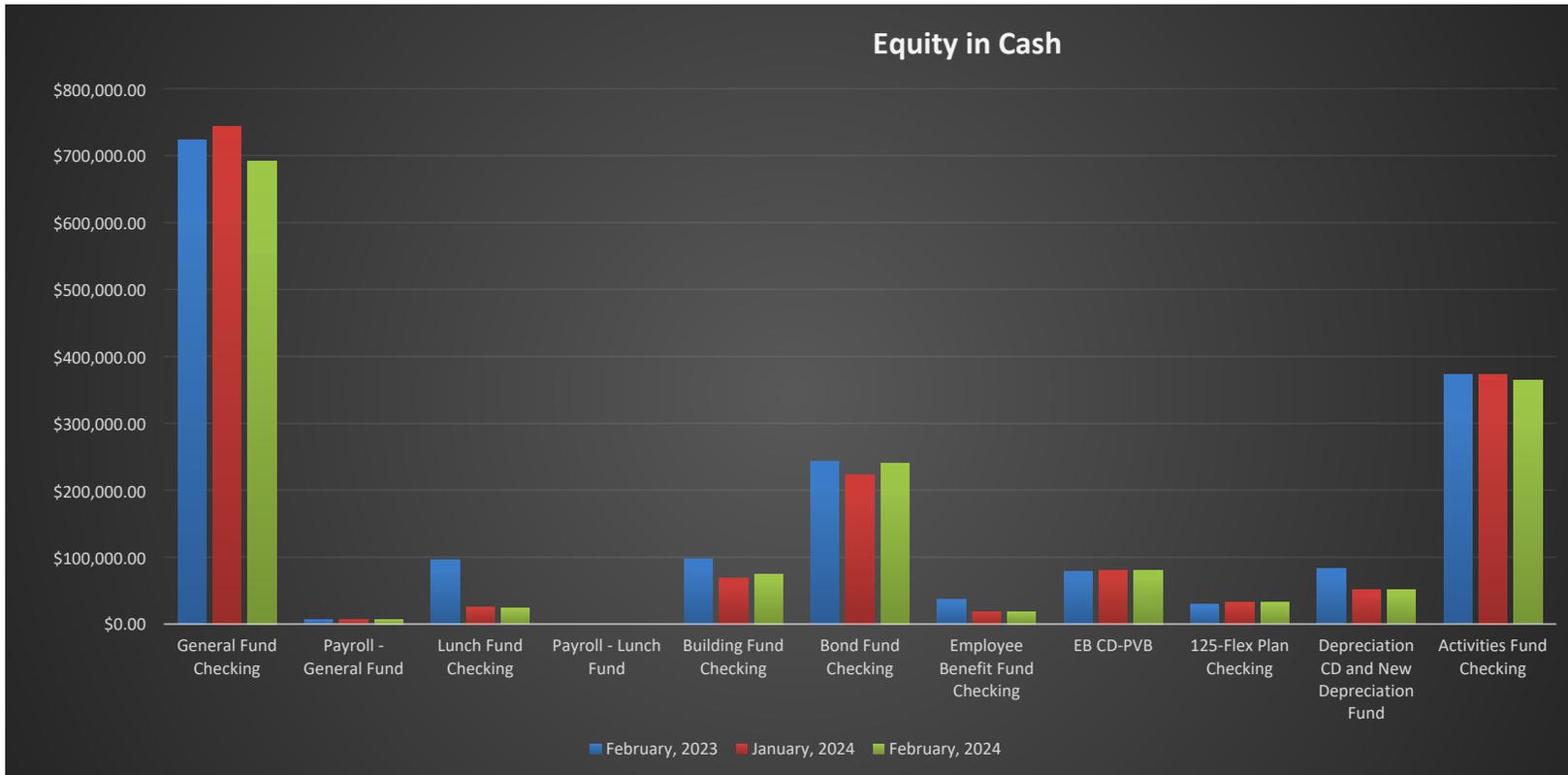
Account Percentages



# Bayard Public Schools

## Equity in Cash February 29, 2024

Fund	Fund #	February, 2023 PRIOR YEAR BALANCE	January, 2024 PRIOR MONTH BALANCE	February, 2024 REVENUES	February, 2024 EXPENSES	February, 2024 ENDING BALANCE
General Fund Checking	01-101	\$724,885.46	745,195.49	572,240.81	(624,354.96)	\$693,081.34
Payroll - General Fund	01-104	\$7,812.34	\$ 7,734.01	429,744.03	(429,758.13)	\$ 7,719.91
Lunch Fund Checking	02-101	\$97,146.21	27,386.86	33,916.23	(35,673.08)	\$25,630.01
Payroll - Lunch Fund	02-104	\$0.00	0.00	11,255.72	(11,255.72)	\$0.00
Building Fund Checking	03-101	\$98,076.19	70,028.85	8,486.55	(2,999.55)	\$75,515.85
Bond Fund Checking	04-101	\$243,662.92	223,900.31	17,293.58	0.00	\$241,193.89
Employee Benefit Fund Checking	05-101	\$38,426.30	19,923.56	51.39	0.00	\$19,974.95
EB CD-PVB	05-106-1000	\$80,537.10	82,079.42	0.00	0.00	\$82,079.42
125-Flex Plan Checking	05-107	\$30,613.30	34,245.14	4,324.98	(4,185.82)	\$34,384.30
Depreciation CD and New Depreciation Fund	06-101	\$84,232.80	51,891.10	59.62	0.00	\$51,950.72
Activities Fund Checking	07-101	\$374,168.52	373,535.85	25,897.71	(34,214.34)	\$365,219.22
Scholarship CD	07-114	\$61,396.71	56,589.50	625.25	0.00	\$57,214.75
<b>TOTAL</b>		<b>\$1,840,957.85</b>	<b>\$ 1,692,510.09</b>	<b>\$ 1,103,895.87</b>	<b>\$ (1,142,441.60)</b>	<b>\$1,653,964.36</b>



**Detail Check Register**

<b>Checking Account: 7</b>		<b>Student Activity</b>				
Check Number: 1516	Check Type: Check	Check Date: 02/08/2024	Vendor: AHRTRA	TRAVIS AHRENDT	Check Total:	519.81
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240207	02/07/2024	24-000744	mileage	07 2900 352 102 000 0	28.81	
20240207-0001	02/07/2024	24-000743	District wrestling Feb 9th/10th per NSAA	07 2900 352 102 000 0	375.00	
20240207-0001	02/07/2024	24-000743	mileage	07 2900 352 102 000 0	116.00	
Check Number: 1517	Check Type: Check	Check Date: 02/08/2024	Vendor: ALBRAM	AMY ALBRO	Check Total:	163.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240205	02/05/2024	24-000734	Last payment for mum sales	07 2900 352 102 000 0	163.00	
Check Number: 1518	Check Type: Check	Check Date: 02/08/2024	Vendor: ALSMARKET	AL'S MARKET	Check Total:	307.14
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
04182	01/08/2024		di concessions	07 2900 610 121 000 0	12.14	
04182	01/08/2024		di concessions	07 2900 610 143 000 0	12.14	
2845	01/10/2024	24-000622	cession supplies	07 2900 610 156 000 0	30.16	
3475	01/08/2024	24-000599	Hospitality room GR game on 1/6/24	07 2900 610 102 000 0	105.71	
4106	01/23/2024	24-000695	Hospitality for HSB WR 1/19/24	07 2900 352 102 000 0	140.01	
4174	02/07/2024		hospitality	07 2900 610 102 000 0	6.98	
Check Number: 1519	Check Type: Check	Check Date: 02/08/2024	Vendor: ALSMARKET	AL'S MARKET	Check Total:	185.17
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
4325	02/07/2024	24-000740	hospitality	07 2900 610 102 000 0	68.62	
4802	01/31/2024	24-000719	hospitality	07 2900 610 102 000 0	116.55	
Check Number: 1520	Check Type: Check	Check Date: 02/08/2024	Vendor: SYNCB	Amazon Capital Services	Check Total:	684.08
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
146p-q6km-ydmf	01/18/2024	24-000649	King Crown--white fur with metal accents	07 2900 610 103 000 0	22.99	
146p-q6km-ydmf	01/18/2024	24-000649	Pins for royalty sashes	07 2900 610 103 000 0	9.99	
146p-q6km-ydmf	01/18/2024	24-000649	Ribbon for sashes	07 2900 610 103 000 0	12.49	
146p-q6km-ydmf	01/18/2024	24-000649	Queen Tiara	07 2900 610 103 000 0	19.99	
17jn-1x6h-3mmv	01/12/2024	24-000625	<a href="https://www.amazon.com/Hanes-Toddler-Wai">https://www.amazon.com/Hanes-Toddler-Wai</a>	07 2900 610 138 000 0	71.56	
19gl-3n7l-1hmd	01/23/2024	24-000672	8 folding stools for show choir	07 2900 610 135 000 0	187.08	
19wm-g716-1j4r	01/18/2024	24-000667	wrestling tape	07 2900 610 102 000 0	359.98	
Check Number: 1521	Check Type: Check	Check Date: 02/08/2024	Vendor: SYNCB	Amazon Capital Services	Check Total:	347.75
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1d1m-h9c3-1ptc	01/08/2024	24-000540	ION Block Rocker XL - Portable Bluetooth	07 2900 610 132 000 0	229.00	
1jyh-jwyg-pmgf	01/12/2024	24-000616	<a href="https://www.amazon.com/NewDenBer-Lightwe">https://www.amazon.com/NewDenBer-Lightwe</a>	07 2900 610 138 000 0	35.99	
1Q3W-YKHY-R9QW	01/12/2024	24-000605	108 Stuffed Animals	07 2900 610 131 000 0	54.98	
1qp4-7dhl-mppm	02/05/2024	24-000733	district wrestling	07 2900 610 102 000 0	27.78	
Check Number: 1522	Check Type: Check	Check Date: 02/08/2024	Vendor: ARAZA	ZACH ARAUJO	Check Total:	68.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240205	02/05/2024	24-000735	Last payment for mum sales	07 2900 352 102 000 0	68.00	

**Detail Check Register**

Checking Account: 7

**Student Activity**

Check Number	Check Type	Check Date	Vendor	Detail Description	Chart of Account Number	Check Total
1523	Check	02/08/2024	BC	B & C STEEL CORPORATION		371.31
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
195508	02/05/2024	24-000700	Project metal for Kalvin Perry	07 2900 610 124 000 0	245.12	
195594	02/05/2024	24-000721	Steel for awards stands	07 2900 610 102 000 0	126.19	
1524	Check	02/08/2024	BAYACT	BAYARD PUBLIC SCHOOLS - ACTIVITY		106.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240207	02/07/2024	24-000756	Friday cheer admission	07 2900 610 132 000 0	41.00	
20240207	02/07/2024	24-000756	Saturday cheer admission	07 2900 610 132 000 0	65.00	
V*20240207	02/13/2024	24-000756	Friday cheer admission	07 2900 610 132 000 0	(41.00)	
V*20240207	02/13/2024	24-000756	Saturday cheer admission	07 2900 610 132 000 0	(65.00)	
1525	Check	02/08/2024	WALMARTC	Capital One		219.17
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240130	01/30/2024	24-000666	parents night	07 2900 610 102 000 0	100.74	
20240130-0001	01/30/2024	24-000669	Food for hospitality for HS wrestling	07 2900 610 102 000 0	118.43	
1526	Check	02/08/2024	CARDINN	CARDINAL INN & EVENT CENTER LLC		680.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240131	01/31/2024		albion lodging	07 2900 610 106 000 0	680.00	
1527	Check	02/08/2024	CARD	CARDMEMBER SERVICE		684.45
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240129	01/29/2024		wrestling travel	07 2900 580 111 000 0	157.19	
20240129	01/29/2024		nat ff tolls	07 2900 580 124 000 0	19.98	
20240129	01/29/2024		meals	07 2900 610 106 000 0	507.28	
1528	Check	02/08/2024	CASHDIST	CASH-WA DISTRIBUTING		2,338.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
14087323	02/05/2024		inventory	07 2900 610 118 000 0	2,338.50	
1529	Check	02/08/2024	DENTON	TONY DENKE		557.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240207	02/07/2024	24-000745	District wrestling Feb 9th/10th per NSAA	07 2900 352 102 000 0	375.00	
20240207	02/07/2024	24-000745	mileage	07 2900 352 102 000 0	182.00	
1530	Check	02/08/2024	TRACKWREST	FloSports Inc		201.80
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
302301132#2	02/07/2024		trackwrestling fee	07 2900 810 102 000 0	101.80	
315418132	02/07/2024	24-000748	trackwrestling fee	07 2900 810 102 000 0	100.00	
1531	Check	02/08/2024	FNBOCARD	FNBO CARD		915.36
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240205-0001	02/05/2024		emergenct travel supplies	07 2900 580 111 000 0	23.15	

**Detail Check Register**

Checking Account: 7		Student Activity					
20240205-0001	02/05/2024			boys wrestling meals	07 2900 610 105 000 0	391.23	
20240205-0003	02/05/2024	24-000617		Script	07 2900 610 131 000 0	155.50	
20240205-0004	02/05/2024	24-000618		1 set of training aids for softball	07 2900 610 153 000 0	180.00	
20240205-0004	02/05/2024	24-000618		Shipping	07 2900 610 153 000 0	9.00	
20240205-0005	02/05/2024	24-000604		Performance Rights	07 2900 610 101 000 0	14.00	
20240205-0006	02/05/2024	24-000605		Elmer Chocolate Heart Boxes	07 2900 610 131 000 0	142.48	
Check Number: 1532	Check Type: Check	Check Date: 02/08/2024	Vendor: FNBOCARD	FNBO CARD	Check Total:	1,875.62	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240205-0007	02/05/2024		labels wtc	07 2900 610 102 000 0	138.00		
20240205-0007	02/05/2024		girls wrestling lodging	07 2900 610 155 000	178.00		
20240205-0008	02/05/2024		flowers	07 2900 610 128 000 0	49.19		
20240205-0008	02/05/2024		nuggets trip lodging	07 2900 610 135 000 0	1,327.56		
20240205-0009	02/05/2024	24-000716	Floriculture material	07 2900 610 124 000 0	19.24		
20240205-0010	02/05/2024	24-000715	Floriculture material	07 2900 610 124 000 0	7.52		
20240205-0011	02/05/2024	24-000603	Book for World Civilizations	07 2900 610 147 000 0	156.11		
Check Number: 1533	Check Type: Check	Check Date: 02/08/2024	Vendor: FNBOCARD	FNBO CARD	Check Total:	505.02	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240205-0012	02/05/2024	24-000717	Ice cream after State Degree interviews	07 2900 610 124 000 0	31.73		
20240205-0013	02/05/2024	24-000600	fuel	07 2900 580 111 000 0	30.01		
20240205-0014	02/05/2024	24-000665	hospitality	07 2900 610 102 000 0	48.36		
20240205-0015	02/05/2024	24-000720	hospitality	07 2900 610 102 000 0	9.00		
20240205-0016	02/05/2024		cooler, meals	07 2900 610 155 000	385.92		
Check Number: 1534	Check Type: Check	Check Date: 02/08/2024	Vendor: GRUKEI	KEITH GRUNIG	Check Total:	196.25	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240129	01/29/2024	24-000702	officials fees	07 2900 352 102 000 0	170.00		
20240129	01/29/2024	24-000702	mileage split	07 2900 352 102 000 0	26.25		
Check Number: 1535	Check Type: Check	Check Date: 02/08/2024	Vendor: HOLINNCHAD	HOLIDAY INN EXPRESS & SUITES CHADRON	Check Total:	426.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
7555/7554	02/08/2024		highplains honor lodging	07 2900 580 135 000 0	213.00		
7555/7554	02/08/2024		highplains honor lodging	07 2900 580 135 000 0	213.00		
Check Number: 1536	Check Type: Check	Check Date: 02/08/2024	Vendor: JOST	JOSTENS	Check Total:	600.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
32877488	02/05/2024		stoles	07 2900 610 224 000 0	600.00		
Check Number: 1537	Check Type: Check	Check Date: 02/08/2024	Vendor: MANLEYCRAI	CRAIG MANLEY	Check Total:	300.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
20240131	01/31/2024	24-000713	District boys wrestling trackwerstling f	07 2900 352 102 000 0	300.00		
Check Number: 1538	Check Type: Check	Check Date: 02/08/2024	Vendor: MEN	MENARDS	Check Total:	47.49	

**Detail Check Register**

<b>Checking Account: 7</b>		<b>Student Activity</b>				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
92195	01/09/2024	24-000414	Shelf for gym projector	07 2900 610 102 000 0	47.49	
Check Number: 1539	Check Type: Check	Check Date: 02/08/2024	Vendor: MILLERJAME	JAMES MILLER	Check Total:	403.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240207	02/07/2024	24-000746	District wrestling Feb 9th/10th per NSAA	07 2900 352 102 000 0	375.00	
20240207	02/07/2024	24-000746	mileage	07 2900 352 102 000 0	28.00	
Check Number: 1540	Check Type: Check	Check Date: 02/08/2024	Vendor: MISKO	Misko Sports	Check Total:	93.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240207	02/07/2024	24-000757	t-shirts	07 2900 610 155 000	93.00	
V*20240207	02/20/2024	24-000757	t-shirts	07 2900 610 155 000	(93.00)	
Check Number: 1541	Check Type: Check	Check Date: 02/08/2024	Vendor: PEPSI	Pepsi-Cola of Western NE	Check Total:	1,601.45
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
5100129658	01/11/2024		tea gatorade	07 2900 610 118 000 0	223.20	
5100129659	01/11/2024		soda	07 2900 610 122 000 0	52.60	
5100129660	01/11/2024		soda	07 2900 610 133 000 0	52.60	
5100129661	01/11/2024		vending	07 2900 610 103 000 0	92.45	
5100130267	01/22/2024		inventory	07 2900 610 118 000 0	480.70	
5100130689	02/05/2024		inventory	07 2900 610 118 000 0	699.90	
Check Number: 1542	Check Type: Check	Check Date: 02/08/2024	Vendor: PEPSI	Pepsi-Cola of Western NE	Check Total:	2,131.35
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
5100131767	02/07/2024		inventory	07 2900 610 118 000 0	1,927.65	
5100131769	02/07/2024		vending	07 2900 610 133 000 0	26.30	
5100131770	02/07/2024		vending	07 2900 610 103 000 0	177.40	
Check Number: 1543	Check Type: Check	Check Date: 02/08/2024	Vendor: JUSTINRAFF	Justin Rafferty	Check Total:	423.20
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240205	02/05/2024	24-000726	Reimburse for Hockey Tickets	07 2900 810 124 000 0	423.20	
Check Number: 1544	Check Type: Check	Check Date: 02/08/2024	Vendor: RICEKELL	KELLEY RICE	Check Total:	101.70
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240110	01/10/2024	24-000607	Food for inservice	07 2900 610 133 000 0	101.70	
Check Number: 1545	Check Type: Check	Check Date: 02/08/2024	Vendor: STONEJARED	JARED STONE	Check Total:	419.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240207	02/07/2024	24-000747	District wrestling Feb 9th/10th per NSAA	07 2900 352 102 000 0	375.00	
20240207	02/07/2024	24-000747	mileage	07 2900 352 102 000 0	44.00	
Check Number: 1546	Check Type: Check	Check Date: 02/08/2024	Vendor: WESTTRAIL	Western Trails Conference	Check Total:	531.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240207	02/07/2024	24-000751	gate for WTC	07 1710 0102	531.00	

**Detail Check Register**

<b>Checking Account: 7</b>		<b>Student Activity</b>					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
Check Number: 1547      Check Type: Check      Check Date: 02/08/2024      Vendor: WURMAR      Marjorie Wurdeman      Check Total: 25.11							
20240207	02/07/2024		bus driver meal reimb	07 2900 610 105 000 0	25.11		
Check Number: 1548      Check Type: Check      Check Date: 02/12/2024      Vendor: TIGERPAWS      Bayard Tiger Paws      Check Total: 1,243.75							
20240212	02/12/2024	24-000749	Concession Pizza	07 2900 610 226 000 0	120.00		
20240212-0001	02/12/2024	24-000623	pizza for Esports concession	07 2900 610 156 000 0	60.00		
20240212-0002	02/12/2024		hospitality	07 2900 610 102 000 0	84.00		
20240212-0002	02/12/2024		hospitality	07 2900 610 102 000 0	32.50		
20240212-0002	02/12/2024		hospitality	07 2900 610 102 000 0	303.00		
20240212-0002	02/12/2024		hospitality	07 2900 610 102 000 0	84.00		
20240212-0002	02/12/2024		hospitality	07 2900 610 102 000 0	406.25		
20240212-0002	02/12/2024		hospitality	07 2900 610 102 000 0	154.00		
Check Number: 1549      Check Type: Check      Check Date: 02/12/2024      Vendor: BRILIO      BRIDGEPORT LION'S CLUB      Check Total: 160.00							
20240212	02/12/2024	24-000770	entry fee	07 2900 610 158 000 0	160.00		
Check Number: 1550      Check Type: Check      Check Date: 02/12/2024      Vendor: CHAVMARIO      MARIO CHAVEZ      Check Total: 635.00							
20240212	02/12/2024	24-000765	trackewrestling fees	07 2900 352 102 000 0	635.00		
Check Number: 1551      Check Type: Check      Check Date: 02/12/2024      Vendor: CROSSROADS      CROSSROADS MUSIC      Check Total: 1,846.43							
77717	02/12/2024	24-000608	sound system	07 2900 610 102 000 0	1,846.43		
Check Number: 1552      Check Type: Check      Check Date: 02/12/2024      Vendor: DERRBRAD      BRADLEY DERR      Check Total: 140.00							
20240212	02/12/2024	24-000766	Sub-district basketball fee for officials	07 2900 352 102 000 0	140.00		
Check Number: 1553      Check Type: Check      Check Date: 02/12/2024      Vendor: DICKANDREW      ANDREW DICK      Check Total: 96.00							
20240212	02/12/2024	24-000778	Sub-district basketball final game 1/15/	07 2900 352 102 000 0	70.00		
20240212	02/12/2024	24-000778	mileage	07 2900 352 102 000 0	26.00		
Check Number: 1554      Check Type: Check      Check Date: 02/12/2024      Vendor: DICKINSONJ      JAY DICKINSON      Check Total: 142.00							
20240212	02/12/2024	24-000779	Sub-district basketball final game 1/15/	07 2900 352 102 000 0	70.00		
20240212	02/12/2024	24-000779	mileage	07 2900 352 102 000 0	72.00		
Check Number: 1555      Check Type: Check      Check Date: 02/12/2024      Vendor: FERMAT      MATTHEW FERGUSON      Check Total: 70.00							
20240212	02/12/2024	24-000775	Subdistrict basketball game 1/12/24 Maxw	07 2900 352 102 000 0	70.00		



**Detail Check Register**

<b>Checking Account:</b> 7		<b>Student Activity</b>				
2024 District D-4	02/14/2024		district d-4 wrestling	07 1710 0102	58.24	
Check Number: 1567	Check Type: Check	Check Date: 02/14/2024	Vendor: FLOBAS	FLOWER BASKET	Check Total:	132.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
866728	02/14/2024		parents night	07 2900 610 102 000 0	100.00	
866896	02/14/2024		parents night	07 2900 610 102 000 0	32.00	
Check Number: 1568	Check Type: Check	Check Date: 02/14/2024	Vendor: GARDENCOSC	GARDEN COUNTY SCHOOLS	Check Total:	37.15
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024 District D-4	02/14/2024		district d-4 wrestling	07 1710 0102	37.15	
Check Number: 1569	Check Type: Check	Check Date: 02/14/2024	Vendor: HAYSPR	HAY SPRINGS PUBLIC SCHOOLS	Check Total:	52.89
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240214	02/14/2024		district d-4 wrestling	07 1710 0102	52.89	
Check Number: 1570	Check Type: Check	Check Date: 02/14/2024	Vendor: HEMINFORD	HEMINGFORD PULIC SCHOOLS	Check Total:	103.88
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024 District D-4	02/14/2024		district d-4 wrestling	07 1710 0102	103.88	
Check Number: 1571	Check Type: Check	Check Date: 02/14/2024	Vendor: HITCOC	HITCHCOCK COUNTY	Check Total:	185.10
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240214	02/14/2024		district d-4 wrestling	07 1710 0102	185.10	
Check Number: 1572	Check Type: Check	Check Date: 02/14/2024	Vendor: HYANNISSCH	HYANNIS PUBLIC SCHOOLS	Check Total:	30.22
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024 District D-4	02/14/2024		district d-4 wrestling	07 1710 0102	30.22	
Check Number: 1573	Check Type: Check	Check Date: 02/14/2024	Vendor: KIMBALL	Kimball Public Schools	Check Total:	19.83
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024 District D-4	02/14/2024		district d-4 wrestling	07 1710 0102	19.83	
Check Number: 1574	Check Type: Check	Check Date: 02/14/2024	Vendor: MAXWELL	MAXWELL PUBLIC SCHOOLS	Check Total:	105.77
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024 District D-4	02/14/2024		district d-4 wrestling	07 1710 0102	105.77	
Check Number: 1575	Check Type: Check	Check Date: 02/14/2024	Vendor: MORRILLSCH	MORRILL PUBLIC SCHOOLS	Check Total:	49.11
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024 District D-4	02/14/2024		district d-4 wrestling	07 1710 0102	49.11	
Check Number: 1576	Check Type: Check	Check Date: 02/14/2024	Vendor: MULLENHS	MULLEN HIGH SCHOOL	Check Total:	85.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024 District D-4	02/14/2024		district d-4 wrestling	07 1710 0102	85.00	
Check Number: 1577	Check Type: Check	Check Date: 02/14/2024	Vendor: NSAA	NEBRASKA SCHOOL ATHLETIC ASSOC.	Check Total:	1,611.20
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024 District D-4	02/14/2024		district d-4 wrestling	07 1710 0102	1,611.20	

**Detail Check Register**

<b>Checking Account: 7</b>		<b>Student Activity</b>				
<u>Check Number</u>	<u>Check Type</u>	<u>Check Date</u>	<u>Vendor</u>	<u>Chart of Account Number</u>	<u>Check Total</u>	
1578	Check	02/14/2024	NORPLATSCH	NORTH PLATTE PUBLIC SCHOOLS	100.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240214	02/14/2024	24-000794	HS wrestling fee	07 2900 810 102 000 0	100.00	
1579	Check	02/14/2024	NORPLASTPA	NORTH PLATTE ST. PAT'S	146.38	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024 District D-4	02/14/2024		district d-4 wrestling	07 1710 0102	146.38	
1580	Check	02/14/2024	PAXPUB	PAXTON PUBLIC SCHOOLS	37.78	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024 District D-4	02/14/2024		district d-4 wrestling	07 1710 0102	37.78	
1581	Check	02/14/2024	PERKINSCO	PERKINS COUNTY SCHOOL	76.81	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024 District D-4	02/14/2024		district d-4 wrestling	07 1710 0102	76.81	
1582	Check	02/14/2024	SANDHILLS	SANDHILLS VALLEY SCHOOL	100.74	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024 District D-4	02/14/2024		district d-4 wrestling	07 1710 0102	100.74	
1583	Check	02/14/2024	SOUTHPLATT	SOUTH PLATTE PUBLIC SCHOOLS	28.65	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024 District D-4	02/14/2024		district d-4 wrestling	07 1710 0102	28.65	
1584	Check	02/14/2024	SUTH	SUTHERLAND PUBLIC SCHOOLS	124.66	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024 District D-4	02/14/2024		district d-4 wrestling	07 1710 0102	124.66	
1585	Check	02/14/2024	WAUPAL	WAUNETA-PALISADE HIGH SCHOOL	52.26	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024 District D-4	02/14/2024		district d-4 wrestling	07 1710 0102	52.26	
1586	Check	02/14/2024	WPCI	WPCI	723.00	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
0069073-in	02/14/2024		student testing	07 2900 352 102 000 0	723.00	
1587	Check	02/20/2024	BARKERSTEP	STEPHANIE BARKER	581.56	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240220	02/20/2024		mileage reimb state wrestling journalism	07 2900 580 111 000 0	581.56	
1588	Check	02/20/2024	BAYFEDWRES	BAYARD FEDERATED WRESTLING	111.51	
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2 1 24concessions	02/20/2024		concessions 2 1 2024	07 1790 0102	111.51	
1589	Check	02/20/2024	BOARINN	BOARDERS INN & SUITES BY COBBLESTONE HOTELS-BROKEN BOW	321.00	

**Detail Check Register**

<b>Checking Account: 7</b>		<b>Student Activity</b>				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2343791/2343812/13	02/20/2024		girls dist wrestling lodging	07 2900 580 111 000 0	321.00	
Check Number: 1590	Check Type: Check		Check Date: 02/20/2024	Vendor: CHADRON	Chadron High School	Check Total: 27.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240220	02/20/2024	24-000799	Speech duet event & judge	07 2900 810 102 000 0	27.00	
Check Number: 1591	Check Type: Check		Check Date: 02/20/2024	Vendor: CHADRONSTA	CHADRON STATE CONFERENCING	Check Total: 89.90
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
conf10458	02/20/2024	24-000805	Lunch	07 2900 580 135 000 0	53.00	
conf10458	02/20/2024	24-000805	Supper	07 2900 580 135 000 0	36.90	
Check Number: 1592	Check Type: Check		Check Date: 02/20/2024	Vendor: COMFORTKEA	COMFORT INN - KEARNEY	Check Total: 477.20
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
71020809/71020811	02/20/2024		choir lodging	07 2900 580 135 000 0	477.20	
Check Number: 1593	Check Type: Check		Check Date: 02/20/2024	Vendor: PROJEKT3D	DONALD DAVIS	Check Total: 500.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
2024winterroyalty	02/20/2024	24-000809	DJ	07 2900 810 103 000 0	500.00	
Check Number: 1594	Check Type: Check		Check Date: 02/20/2024	Vendor: HAMPTONMID	HAMPTON INN OMAHA MIDTOWN	Check Total: 3,472.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1708353273	02/20/2024		state wrestling lodging	07 2900 580 111 000 0	3,472.00	
Check Number: 1595	Check Type: Check		Check Date: 02/20/2024	Vendor: LEXINGTON	Lexington High School	Check Total: 50.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20240220	02/20/2024	24-000802	streaming fee	07 2900 810 102 000 0	50.00	
Check Number: 1596	Check Type: Check		Check Date: 02/20/2024	Vendor: MEDVALLEY	MEDICINE VALLEY SCHOOL	Check Total: 61.07
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
district d-4 wrestli	02/20/2024		district d-4 wrestling	07 1710 0102	61.07	
Check Number: 1597	Check Type: Check		Check Date: 02/20/2024	Vendor: NSAA	NEBRASKA SCHOOL ATHLETIC ASSOC.	Check Total: 424.75
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
subdistrict c2-12 gb	02/20/2024		girls bb subdistrict c2-12	07 1710 0102	424.75	

\*Denotes Expensed Invoice Item

Checking Account ID: 7

Total without Voids: 34,013.32

Fund: 01 GENERAL FUND

Account Number	Description	Revised Budget	During Month	To Date	% of Budget	Budget Balance
01 1100	Local Property Tax	0.00	216,158.18	1,536,992.70	0.00	(1,536,992.70)
01 1115	Carline Tax	0.00	0.00	3,200.58	0.00	(3,200.58)
01 1125	Motor Vehicle Tax	0.00	30,954.63	100,970.04	0.00	(100,970.04)
01 1370	Preschool Tuition & Fees	0.00	(4,116.35)	4,441.33	0.00	(4,441.33)
01 1510	Interest - Checking	0.00	826.01	4,346.53	0.00	(4,346.53)
01 1911	Local License Fees	0.00	0.00	830.00	0.00	(830.00)
01 1951	Misc from Other NE school	0.00	0.00	200.00	0.00	(200.00)
01 1990	Other Local Receipts	0.00	3,430.24	4,982.24	0.00	(4,982.24)
	Subtotal: LOCAL RECIEPTS	0.00	247,252.71	1,655,963.42	0.00	(1,655,963.42)
01 2110	County Fines & License	0.00	4,277.28	7,257.23	0.00	(7,257.23)
	Subtotal: COUNTY AND ESU RECEIPTS	0.00	4,277.28	7,257.23	0.00	(7,257.23)
01 3110	State Aid	0.00	184,722.00	1,108,332.00	0.00	(1,108,332.00)
01 3120	SP ED School Age	0.00	0.00	130,372.00	0.00	(130,372.00)
01 3125	SP ED Trans. School Age	0.00	65,514.00	65,514.00	0.00	(65,514.00)
01 3131	Property Tax Credit	0.00	23,911.10	23,911.10	0.00	(23,911.10)
01 3180	Pro-Rate Motor Vehicle	0.00	0.00	2,617.16	0.00	(2,617.16)
01 3400	State Apportionment	0.00	0.00	63,319.06	0.00	(63,319.06)
01 3512	Distant Education Incentive Payment	0.00	0.00	12,000.00	0.00	(12,000.00)
01 3535	HAL	0.00	0.00	4,653.00	0.00	(4,653.00)
01 3551	State CTE	0.00	0.00	7,500.00	0.00	(7,500.00)
	Subtotal: STATE RECEIPTS	0.00	274,147.10	1,418,218.32	0.00	(1,418,218.32)
01 4309	HEAD START	0.00	3,117.00	8,582.50	0.00	(8,582.50)
01 4421	IDEA 6421	0.00	0.00	10,737.00	0.00	(10,737.00)
01 4422	IDEA 6422	0.00	0.00	661.00	0.00	(661.00)
01 4505	TITLE I NCLB IMPROVING BASIC PRGRMS ACCO	0.00	0.00	119,128.00	0.00	(119,128.00)
01 4509	Title II Part A - Training/Recruti	0.00	0.00	16,638.00	0.00	(16,638.00)
01 4516	IDEA Preschool Base 619	0.00	0.00	1,168.00	0.00	(1,168.00)
01 4518	IDEA Part B to age 21	0.00	0.00	73,362.00	0.00	(73,362.00)
01 4530	Other Federal Categorical Receipts	0.00	0.00	5,587.00	0.00	(5,587.00)
01 4531	TITLE IV, PART B NCLB - 21ST CENT COMM	0.00	0.00	45,966.00	0.00	(45,966.00)
01 4708	Medicaid in Public Schools - MIPS	0.00	0.00	13,867.69	0.00	(13,867.69)
01 4988	ESSER ELO-After School	0.00	12,474.00	12,474.00	0.00	(12,474.00)
01 4998	ESSER III	0.00	0.00	155,258.00	0.00	(155,258.00)
	Subtotal: FEDERAL RECEIPTS	0.00	15,591.00	463,429.19	0.00	(463,429.19)
01 5200	Fund Transfers In	0.00	0.00	13,622.30	0.00	(13,622.30)
01 5301	Insurance Adjustments/Claims	0.00	0.00	1,700.72	0.00	(1,700.72)
	Subtotal: NON-REVENUE RECEIPTS	0.00	0.00	15,323.02	0.00	(15,323.02)
	Fund Total:	0.00	541,268.09	3,560,191.18	0.00	(3,560,191.18)

**Fund: 02 Lunch Fund**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
02 1510	Interest-Lunch Fund	0.00	31.79	244.82	0.00	(244.82)
02 1611	Sale of Lunches/Meals	0.00	5,994.35	9,765.18	0.00	(9,765.18)
02 1620	Daily sales- Non reimbursable programs	0.00	4,950.00	5,240.00	0.00	(5,240.00)
02 1990	Other Local Receipts	0.00	111.15	658.15	0.00	(658.15)
	Subtotal: LOCAL RECIEPTS	0.00	11,087.29	15,908.15	0.00	(15,908.15)
02 4210	Federal Reimbursement	0.00	21,333.38	115,496.34	0.00	(115,496.34)
	Subtotal: FEDERAL RECEIPTS	0.00	21,333.38	115,496.34	0.00	(115,496.34)
	Fund Total:	0.00	32,420.67	131,404.49	0.00	(131,404.49)

**Fund: 03 Building Fund**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
03 1100	Local Property Taxes	0.00	7,572.82	56,263.94	0.00	(56,263.94)
03 1115	Carline Taxes	0.00	0.00	120.30	0.00	(120.30)
03 1510 0901	Interest-Cking	0.00	82.74	857.58	0.00	(857.58)
Subtotal: LOCAL RECIEPTS		0.00	7,655.56	57,241.82	0.00	(57,241.82)
03 3131	Property Tax Credit	0.00	830.99	830.99	0.00	(830.99)
03 3180	Pro-Rate Motor Vehicle	0.00	0.00	95.04	0.00	(95.04)
Subtotal: STATE RECEIPTS		0.00	830.99	926.03	0.00	(926.03)
Fund Total:		0.00	8,486.55	58,167.85	0.00	(58,167.85)

**Fund: 04 Bond Fund**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
04 1100	Local Property Tax	0.00	17,022.10	99,253.62	0.00	(99,253.62)
04 1115	Carline Tax	0.00	0.00	146.93	0.00	(146.93)
04 1510 0901	Interest - Checking	0.00	263.98	1,446.92	0.00	(1,446.92)
Subtotal: LOCAL RECIEPTS		0.00	17,286.08	100,847.47	0.00	(100,847.47)
04 3131	Property Tax Credit	0.00	7.50	7.50	0.00	(7.50)
04 3180	Pro-Rate Motor Vehicle	0.00	0.00	118.08	0.00	(118.08)
Subtotal: STATE RECEIPTS		0.00	7.50	125.58	0.00	(125.58)
Fund Total:		0.00	17,293.58	100,973.05	0.00	(100,973.05)

**Fund: 05 Employee Benefits**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
05 1510 0903	Interest - Unemployment Savings	0.00	22.90	1,272.90	0.00	(1,272.90)
05 1510 0904	Interest - EMB Checking	0.00	0.00	112.54	0.00	(112.54)
Subtotal: LOCAL RECIEPTS		0.00	22.90	1,385.44	0.00	(1,385.44)
Fund Total:		0.00	22.90	1,385.44	0.00	(1,385.44)

**Fund: 06      Depreciation**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
06 1510 0903	Interest - Depreciation Fund	0.00	59.62	657.52	0.00	(657.52)
	Subtotal: LOCAL RECIEPTS	0.00	59.62	657.52	0.00	(657.52)
	Fund Total:	0.00	59.62	657.52	0.00	(657.52)

Fund: 07 Student Activity

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
07 1510 0110	INTEREST	0.00	1,072.48	4,264.10	0.00	(4,264.10)
07 1710 0102	ACTIVITIES GATE REVENUE	0.00	5,258.31	22,381.46	0.00	(22,381.46)
07 1710 0116	Band Revenue	0.00	0.00	5.00	0.00	(5.00)
07 1710 0117	BEA Revenue	0.00	0.00	240.00	0.00	(240.00)
07 1710 0147	College Ready Grant	0.00	0.00	2,500.00	0.00	(2,500.00)
07 1740 0126	Industrial Arts- Fees	0.00	0.00	28.57	0.00	(28.57)
07 1740 0133	Secondary Fees	0.00	0.00	35.00	0.00	(35.00)
07 1741 0101	SPEECH REVENUE	0.00	829.00	1,129.00	0.00	(1,129.00)
07 1741 0102	ACTIVITIES REVENUE	0.00	581.00	2,701.00	0.00	(2,701.00)
07 1741 0114	Girls Basketball Revenue	0.00	0.00	1,416.00	0.00	(1,416.00)
07 1790 0102	Other Activity Income (fundraising/sports hosting)	0.00	377.76	4,459.96	0.00	(4,459.96)
07 1790 0103	STUCCO-Other Activity Income (fundraising/sports hosting)	0.00	440.00	3,740.00	0.00	(3,740.00)
07 1790 0104	Track-Other Activity Income (fundraising/sports hosting)	0.00	0.00	1,116.50	0.00	(1,116.50)
07 1790 0105	Volleyball- Other Activity Income (fundraising/sports hosting)	0.00	0.00	2,222.50	0.00	(2,222.50)
07 1790 0106	Wrestling-Other Activity Income (fundraising/sports hosting)	0.00	0.00	4,244.00	0.00	(4,244.00)
07 1790 0112	Annual-Other Activity Income (fundraising/sports hosting)	0.00	2,091.00	3,089.00	0.00	(3,089.00)
07 1790 0114	Other Activity Income (fundraising/sports hosting)	0.00	1,494.76	2,098.76	0.00	(2,098.76)
07 1790 0115	Other Activity Income (fundraising/sports hosting)	0.00	498.25	1,894.75	0.00	(1,894.75)
07 1790 0118	Concessions- Other Activity Income (fundraising/sports hosting)	0.00	0.00	5,616.41	0.00	(5,616.41)
07 1790 0119	XC-Other Activity Income (fundraising/sports hosting)	0.00	0.00	1,246.50	0.00	(1,246.50)
07 1790 0120	Courtesy- Other Activity Income (fundraising/sports hosting)	0.00	0.00	450.00	0.00	(450.00)
07 1790 0121	Elem DI-Other Activity Income (fundraising/sports hosting)	0.00	163.50	1,008.35	0.00	(1,008.35)
07 1790 0122	Elem Fund-Other Activity Income (fundraising/sports hosting)	0.00	30.00	3,681.94	0.00	(3,681.94)
07 1790 0124	FFA- Other Activity Income (fundraising/sports hosting)	0.00	240.50	5,689.21	0.00	(5,689.21)
07 1790 0125	Football-Other Activity Income (fundraising/sports hosting)	0.00	0.00	1,116.50	0.00	(1,116.50)
07 1790 0131	One Acts-Other Activity Income (fundraising/sports hosting)	0.00	557.00	597.00	0.00	(597.00)
07 1790 0132	Cheer Other Activity Income (fundraising/sports hosting)	0.00	390.00	3,213.00	0.00	(3,213.00)
07 1790 0133	Secondary-Other Activity Income (fundraising/sports hosting)	0.00	641.15	684.15	0.00	(684.15)
07 1790 0134	Post Prom-Other Activity Income (fundraising/sports hosting)	0.00	515.00	4,025.00	0.00	(4,025.00)
07 1790 0135	Choir-Other Activity Income (fundraising/sports hosting)	0.00	2,834.33	9,136.91	0.00	(9,136.91)
07 1790 0138	TigerCare- Other Activity Income (fundraising/sports hosting)	0.00	162.00	1,158.00	0.00	(1,158.00)
07 1790 0140	Wellness-Other Activity Income (fundraising/sports hosting)	0.00	0.00	5,495.00	0.00	(5,495.00)
07 1790 0142	Athletic Golf Tourn-Other Activity Income (fundraising/sports hosting)	0.00	0.00	(11,040.00)	0.00	11,040.00
07 1790 0143	HS DI- Other Activity Income (fundraising/sports hosting)	0.00	163.50	1,008.34	0.00	(1,008.34)
07 1790 0146	Elem STUCCO- Other Activity Income (fundraising/sports hosting)	0.00	0.00	363.00	0.00	(363.00)
07 1790 0152	Educators Rising Star-Other Activity Income (fundraising/sports hosting)	0.00	1,110.31	3,900.59	0.00	(3,900.59)
07 1790 0153	Softball- Other Activity Income (fundraising/sports hosting)	0.00	0.00	3,044.51	0.00	(3,044.51)
07 1790 0155	Girls Wrestling-Other Activity Income (fundraising/sports hosting)	0.00	0.00	1,516.50	0.00	(1,516.50)
07 1790 0156	Esports-Other Activity Income (fundraising/sports hosting)	0.00	0.00	1,375.25	0.00	(1,375.25)

**Fund: 07 Student Activity**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
07 1790 0157	TIGER PRIDE Other Activity Income (fundraising/sports hosting)	0.00	118.00	1,910.00	0.00	(1,910.00)
07 1790 0158	Youth Sports-Other Activity Income (fundraising/sports hosting)	0.00	0.00	1,078.87	0.00	(1,078.87)
07 1790 0225	Class 2025 Other Activity Income (fundraising/sports hosting)	0.00	0.00	3,754.00	0.00	(3,754.00)
07 1790 0226	Class 2026- Other Activity Income (fundraising/sports hosting)	0.00	1,036.00	3,404.00	0.00	(3,404.00)
07 1790 0227	Class 2027 Other Activity Income (fundraising/sports hosting)	0.00	0.00	729.00	0.00	(729.00)
07 1790 0228	Class 2028 Other Activity Income (fundraising/sports hosting)	0.00	0.00	1,610.75	0.00	(1,610.75)
07 1920 0102	CONTRIBUTIONS & DONATIONS	0.00	200.00	600.00	0.00	(600.00)
07 1920 0104	CONTRIBUTIONS & DONATIONS	0.00	970.00	970.00	0.00	(970.00)
07 1920 0128	Memorial- CONTRIBUTIONS & DONATIONS	0.00	0.00	3,390.00	0.00	(3,390.00)
07 1920 0138	TigerCare- CONTRIBUTIONS & DONATIONS	0.00	25.00	312.00	0.00	(312.00)
Subtotal: LOCAL RECIEPTS		0.00	21,798.85	118,610.38	0.00	(118,610.38)
Fund Total:		0.00	21,798.85	118,610.38	0.00	(118,610.38)

**Revenue Summary Report**

Processing Month: 02/2024

User ID: BJS

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	0.00	621,350.26	3,971,389.91	0.00	(3,971,389.91)

Fund: 01 GENERAL FUND

Account Number	Description	Revised Budget	During Month	To Date	% of Budget	Budget Balance
01 1100	Local Property Tax	0.00	197,966.66	1,461,978.11	0.00	(1,461,978.11)
01 1115	Carline Tax	0.00	0.00	2,710.42	0.00	(2,710.42)
01 1120	Public Power District Tax	0.00	0.00	0.00	0.00	0.00
01 1125	Motor Vehicle Tax	0.00	25,579.86	90,022.13	0.00	(90,022.13)
01 1140	Penalties & Interests on Taxes	0.00	0.00	0.00	0.00	0.00
01 1370	Preschool Tuition & Fees	0.00	1,870.00	6,685.66	0.00	(6,685.66)
01 1510	Interest - Checking	0.00	690.83	1,928.04	0.00	(1,928.04)
01 1911	Local License Fees	0.00	0.00	520.00	0.00	(520.00)
01 1951	Misc from Other NE school	0.00	655.50	655.50	0.00	(655.50)
01 1990	Other Local Receipts	0.00	0.00	0.00	0.00	0.00
Subtotal: LOCAL RECIEPTS		0.00	226,762.85	1,564,499.86	0.00	(1,564,499.86)
01 2110	County Fines & License	0.00	2,590.59	16,001.51	0.00	(16,001.51)
01 2210	Educational Services Unit	0.00	7,666.00	16,703.48	0.00	(16,703.48)
Subtotal: COUNTY AND ESU RECEIPTS		0.00	10,256.59	32,704.99	0.00	(32,704.99)
01 3110	State Aid	0.00	184,794.00	1,108,764.00	0.00	(1,108,764.00)
01 3120	SP ED School Age	0.00	34,754.00	106,588.00	0.00	(106,588.00)
01 3125	SP ED Trans. School Age	0.00	0.00	0.00	0.00	0.00
01 3130	Homestead Exemption	0.00	0.00	0.00	0.00	0.00
01 3131	Property Tax Credit	0.00	93,445.08	93,445.08	0.00	(93,445.08)
01 3180	Pro-Rate Motor Vehicle	0.00	0.00	1,814.77	0.00	(1,814.77)
01 3400	State Apportionment	0.00	64,102.89	64,102.89	0.00	(64,102.89)
01 3512	Distant Education Incentive Payment	0.00	0.00	10,337.76	0.00	(10,337.76)
01 3535	HAL	0.00	0.00	4,537.00	0.00	(4,537.00)
01 3540	STATE EARLY CHILDHOOD	0.00	0.00	0.00	0.00	0.00
01 3990	Other State Receipts	0.00	0.00	4,353.41	0.00	(4,353.41)
Subtotal: STATE RECEIPTS		0.00	377,095.97	1,393,942.91	0.00	(1,393,942.91)
01 4212	Title I CSI Improvement Grant	0.00	0.00	153,000.00	0.00	(153,000.00)
01 4310	Title VI - REAP NDE	0.00	0.00	0.00	0.00	0.00
01 4530	Other Federal Categorical Receipts	0.00	0.00	4,204.22	0.00	(4,204.22)
01 4531	TITLE IV, PART B NCLB - 21ST CENT COMM	0.00	0.00	50,000.00	0.00	(50,000.00)
01 4708	Medicaid in Public Schools - MIPS	0.00	0.00	1,734.70	0.00	(1,734.70)
01 4709	MECCA	0.00	0.00	4,975.38	0.00	(4,975.38)
01 4988	ESSER ELO-After School	0.00	0.00	0.00	0.00	0.00
01 4989	ESSER ELO-Summer	0.00	0.00	0.00	0.00	0.00
01 4997	ESSERS II	0.00	112,178.00	112,178.00	0.00	(112,178.00)
01 4998	ESSER III	0.00	0.00	76,676.00	0.00	(76,676.00)
Subtotal: FEDERAL RECEIPTS		0.00	112,178.00	402,768.30	0.00	(402,768.30)
01 5301	Insurance Adjustments/Claims	0.00	0.00	8,686.00	0.00	(8,686.00)
Subtotal: NON-REVENUE RECEIPTS		0.00	0.00	8,686.00	0.00	(8,686.00)
Fund Total:		0.00	726,293.41	3,402,602.06	0.00	(3,402,602.06)

**Fund: 02 Lunch Fund**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
02 1510	Interest-Lunch Fund	0.00	114.08	403.19	0.00	(403.19)
02 1611	Sale of Lunches/Meals	0.00	5,999.40	40,588.39	0.00	(40,588.39)
02 1612	Daily Sales -School Breakfast Program	0.00	0.00	0.00	0.00	0.00
02 1620	Daily sales- Non reimbursable programs	0.00	0.00	0.00	0.00	0.00
02 1990	Other Local Receipts	0.00	243.35	1,371.29	0.00	(1,371.29)
	Subtotal: LOCAL RECIEPTS	0.00	6,356.83	42,362.87	0.00	(42,362.87)
02 3150	State Reimbursement	0.00	0.00	1,577.09	0.00	(1,577.09)
	Subtotal: STATE RECEIPTS	0.00	0.00	1,577.09	0.00	(1,577.09)
02 4210	Federal Reimbursement	0.00	14,492.03	106,370.91	0.00	(106,370.91)
	Subtotal: FEDERAL RECEIPTS	0.00	14,492.03	106,370.91	0.00	(106,370.91)
	Fund Total:	0.00	20,848.86	150,310.87	0.00	(150,310.87)

**Fund: 03 Building Fund**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
03 1100	Local Property Taxes	0.00	7,148.94	38,233.39	0.00	(38,233.39)
03 1115	Carline Taxes	0.00	0.00	53.64	0.00	(53.64)
03 1120	PUBLIC POWER DIST SALES TAX	0.00	0.00	0.00	0.00	0.00
03 1140	Penalties & Interests on Taxes	0.00	0.00	0.00	0.00	0.00
03 1510 0901	Interest-Cking	0.00	105.63	394.67	0.00	(394.67)
03 1510 0904	Interest-CD	0.00	0.00	0.00	0.00	0.00
	Subtotal: LOCAL RECIEPTS	0.00	7,254.57	38,681.70	0.00	(38,681.70)
03 3130	Homestead Exemption	0.00	0.00	0.00	0.00	0.00
03 3131	Property Tax Credit	0.00	3,512.41	3,512.41	0.00	(3,512.41)
03 3180	Pro-Rate Motor Vehicle	0.00	0.00	35.92	0.00	(35.92)
	Subtotal: STATE RECEIPTS	0.00	3,512.41	3,548.33	0.00	(3,548.33)
03 4997	ESSERS II	0.00	0.00	0.00	0.00	0.00
	Subtotal: FEDERAL RECEIPTS	0.00	0.00	0.00	0.00	0.00
	Fund Total:	0.00	10,766.98	42,230.03	0.00	(42,230.03)

**Fund: 04 Bond Fund**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
04 1100	Local Property Tax	0.00	18,015.11	99,545.12	0.00	(99,545.12)
04 1115	Carline Tax	0.00	0.00	129.65	0.00	(129.65)
04 1140	Penalties & Interests on Taxes	0.00	0.00	0.00	0.00	0.00
04 1510 0901	Interest - Checking	0.00	242.45	767.13	0.00	(767.13)
Subtotal: LOCAL RECIEPTS		0.00	18,257.56	100,441.90	0.00	(100,441.90)
04 3130	Homestead Exemption	0.00	0.00	0.00	0.00	0.00
04 3131	Property Tax Credit	0.00	5,063.32	5,063.32	0.00	(5,063.32)
04 3180	Pro-Rate Motor Vehicle	0.00	0.00	87.89	0.00	(87.89)
04 3990	OTHER STATE RECEIPTS-In Lieu of tax	0.00	0.00	0.00	0.00	0.00
Subtotal: STATE RECEIPTS		0.00	5,063.32	5,151.21	0.00	(5,151.21)
Fund Total:		0.00	23,320.88	105,593.11	0.00	(105,593.11)

**Fund: 05 Employee Benefits**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
05 1510 0903	Interest - Unemployment Savings	0.00	41.29	393.50	0.00	(393.50)
05 1510 0904	Interest - EMB Checking	0.00	0.00	74.06	0.00	(74.06)
	Subtotal: LOCAL RECIEPTS	0.00	41.29	467.56	0.00	(467.56)
05 5200 290	Fund Transers In	0.00	0.00	0.00	0.00	0.00
	Subtotal: NON-REVENUE RECEIPTS	0.00	0.00	0.00	0.00	0.00
	Fund Total:	0.00	41.29	467.56	0.00	(467.56)

**Fund: 06      Depreciation**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
06 1510 0903	Interest - Depreciation Fund	0.00	112.93	727.30	0.00	(727.30)
	Subtotal: LOCAL RECIEPTS	0.00	112.93	727.30	0.00	(727.30)
06 5200	Fund Transers In	0.00	0.00	0.00	0.00	0.00
	Subtotal: NON-REVENUE RECEIPTS	0.00	0.00	0.00	0.00	0.00
	Fund Total:	0.00	112.93	727.30	0.00	(727.30)

Fund: 07 Student Activity

Account Number	Description	Revised Budget	During Month	To Date	% of Budget	Budget Balance
07 1510 0110	INTEREST	0.00	465.09	1,396.61	0.00	(1,396.61)
07 1710 0102	ACTIVITIES GATE REVENUE	0.00	(465.00)	15,203.01	0.00	(15,203.01)
07 1710 0110	Interest Income Revenue	0.00	0.00	33.18	0.00	(33.18)
07 1710 0115	Basketball Boys Revenue	0.00	0.00	457.00	0.00	(457.00)
07 1710 0116	Band Revenue	0.00	0.00	3.00	0.00	(3.00)
07 1710 0120	Courtesy Fund Revenue	0.00	0.00	585.00	0.00	(585.00)
07 1710 0130	Newspaper Revenue	0.00	0.00	0.00	0.00	0.00
07 1710 0147	College Ready Grant	0.00	2,500.00	2,500.00	0.00	(2,500.00)
07 1710 0151	HOSA ACTIVITIES RECEIPTS	0.00	0.00	0.00	0.00	0.00
07 1710 0308	Pankowski Scholarship #200602382	0.00	0.00	0.00	0.00	0.00
07 1740 0126	Industrial Arts- Fees	0.00	0.00	810.00	0.00	(810.00)
07 1740 0133	Secondary Fees	0.00	0.00	245.00	0.00	(245.00)
07 1741 0101	SPEECH REVENUE	0.00	325.00	325.00	0.00	(325.00)
07 1741 0102	ACTIVITIES REVENUE	0.00	2,074.25	5,478.19	0.00	(5,478.19)
07 1741 0103	STUCCO REVENUE	0.00	0.00	0.00	0.00	0.00
07 1741 0112	YEARBOOK REVENUE	0.00	0.00	69.00	0.00	(69.00)
07 1741 0114	Girls Basketball Revenue	0.00	0.00	0.00	0.00	0.00
07 1741 0115	Boys Basketball Revenue	0.00	0.00	2,523.29	0.00	(2,523.29)
07 1741 0151	HOSA- EXTRACURRICULAR ACTIVITY FEES	0.00	0.00	0.00	0.00	0.00
07 1741 0224	Class 2024-EXTRACURRICULAR ACTIVITY FEES	0.00	0.00	19.00	0.00	(19.00)
07 1790 0102	Other Activity Income (fundraising/sports hosting)	0.00	(972.49)	3,090.16	0.00	(3,090.16)
07 1790 0103	STUCCO-Other Activity Income (fundraising/sports hosting)	0.00	479.00	2,769.00	0.00	(2,769.00)
07 1790 0105	Volleyball- Other Activity Income (fundraising/sports hosting)	0.00	0.00	604.00	0.00	(604.00)
07 1790 0106	Wrestling-Other Activity Income (fundraising/sports hosting)	0.00	700.00	839.00	0.00	(839.00)
07 1790 0112	Annual-Other Activity Income (fundraising/sports hosting)	0.00	75.00	830.00	0.00	(830.00)
07 1790 0118	Concessions- Other Activity Income (fundraising/sports hosting)	0.00	0.00	5,063.00	0.00	(5,063.00)
07 1790 0119	XC-Other Activity Income (fundraising/sports hosting)	0.00	0.00	0.00	0.00	0.00
07 1790 0121	Elem DI-Other Activity Income (fundraising/sports hosting)	0.00	0.00	1,429.58	0.00	(1,429.58)
07 1790 0122	Elem Fund-Other Activity Income (fundraising/sports hosting)	0.00	33.00	2,618.39	0.00	(2,618.39)
07 1790 0124	FFA- Other Activity Income (fundraising/sports hosting)	0.00	200.00	5,380.00	0.00	(5,380.00)
07 1790 0125	Football-Other Activity Income (fundraising/sports hosting)	0.00	0.00	875.00	0.00	(875.00)
07 1790 0129	NHS- Other Activity Income (fundraising/sports hosting)	0.00	0.00	0.00	0.00	0.00
07 1790 0131	One Acts-Other Activity Income (fundraising/sports hosting)	0.00	557.25	601.40	0.00	(601.40)
07 1790 0132	Cheer Other Activity Income (fundraising/sports hosting)	0.00	58.48	1,251.25	0.00	(1,251.25)
07 1790 0133	Secondary-Other Activity Income (fundraising/sports hosting)	0.00	150.00	457.00	0.00	(457.00)
07 1790 0134	Post Prom-Other Activity Income (fundraising/sports hosting)	0.00	5.00	1,015.28	0.00	(1,015.28)
07 1790 0135	Choir-Other Activity Income (fundraising/sports hosting)	0.00	218.33	12,791.21	0.00	(12,791.21)
07 1790 0138	TigerCare- Other Activity Income (fundraising/sports hosting)	0.00	0.00	462.00	0.00	(462.00)
07 1790 0140	Wellness-Other Activity Income (fundraising/sports hosting)	0.00	0.00	5,480.00	0.00	(5,480.00)
07 1790 0142	Athletic Golf Tourn-Other Activity Income (fundraising/sports hosting)	0.00	100.00	150.00	0.00	(150.00)
07 1790 0143	HS DI- Other Activity Income (fundraising/sports hosting)	0.00	0.00	1,720.07	0.00	(1,720.07)
07 1790 0146	Elem STUCCO- Other Activity Income (fundraising/sports hosting)	0.00	0.00	1,054.00	0.00	(1,054.00)

**Fund: 07 Student Activity**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
07 1790 0149	Student Advisory Council-Other Activity Income (fundraising/sports hosting)	0.00	0.00	2,250.00	0.00	(2,250.00)
07 1790 0150	Poster Printer-Other Activity Income (fundraising/sports hosting)	0.00	0.00	45.00	0.00	(45.00)
07 1790 0152	Educators Rising Star-Other Activity Income (fundraising/sports hosting)	0.00	0.00	1,451.70	0.00	(1,451.70)
07 1790 0153	Softball- Other Activity Income (fundraising/sports hosting)	0.00	55.00	3,667.60	0.00	(3,667.60)
07 1790 0155	Girls Wrestling-Other Activity Income (fundraising/sports hosting)	0.00	0.00	3,268.25	0.00	(3,268.25)
07 1790 0156	Esports-Other Activity Income (fundraising/sports hosting)	0.00	0.00	375.50	0.00	(375.50)
07 1790 0157	TIGER PRIDE Other Activity Income (fundraising/sports hosting)	0.00	445.00	2,085.00	0.00	(2,085.00)
07 1790 0223	Class 2023-Other Activity Income (fundraising/sports hosting)	0.00	0.00	0.00	0.00	0.00
07 1790 0224	Class 2024-Other Activity Income (fundraising/sports hosting)	0.00	0.00	780.00	0.00	(780.00)
07 1790 0225	Class 2025 Other Activity Income (fundraising/sports hosting)	0.00	0.00	1,733.50	0.00	(1,733.50)
07 1790 0226	Class 2026- Other Activity Income (fundraising/sports hosting)	0.00	878.50	1,564.50	0.00	(1,564.50)
07 1790 0227	Class 2027Other Activity Income (fundraising/sports hosting)	0.00	1,571.00	1,571.00	0.00	(1,571.00)
07 1790 0228	Class 2028 Other Activity Income (fundraising/sports hosting)	0.00	0.00	1,652.95	0.00	(1,652.95)
07 1920 0104	CONTRIBUTIONS & DONATIONS	0.00	0.00	0.00	0.00	0.00
07 1920 0128	Memorial- CONTRIBUTIONS & DONATIONS	0.00	1,500.00	1,665.00	0.00	(1,665.00)
07 1920 0138	TigerCare- CONTRIBUTIONS & DONATIONS	0.00	179.00	652.00	0.00	(652.00)
07 1990 0117	OTHER LOCAL RECEIPTS	0.00	0.00	200.00	0.00	(200.00)
07 1990 0147	College Ready Grant-OTHER LOCAL RECEIPTS	0.00	0.00	2,500.00	0.00	(2,500.00)
	Subtotal: LOCAL RECIEPTS	0.00	11,131.41	103,589.62	0.00	(103,589.62)
07 5200	Fund Transers In	0.00	0.00	0.00	0.00	0.00
	Subtotal: NON-REVENUE RECEIPTS	0.00	0.00	0.00	0.00	0.00
	Fund Total:	0.00	11,131.41	103,589.62	0.00	(103,589.62)

**Revenue Summary Report**

Processing Month: 02/2023

User ID: BJS

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	0.00	792,515.76	3,805,520.55	0.00	(3,805,520.55)

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01	GENERAL FUND				
1100	REGULAR INSTRUCTIONAL PROGRAMS				
01 1100 110 001 001 1	Teacher Salary	0.00	0.00	0.00	0.00
01 1100 110 002 002 2	Teacher Salary	0.00	0.00	0.00	0.00
01 1100 111 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	47,717.04	22,125.00
01 1100 111 015 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 1100 111 020 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	22,969.02
01 1100 111 001 001 1	Teacher Salary	7,204,907.00	0.00	310,903.26	258,350.68
01 1100 111 005 001 1	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	39,000.00
01 1100 111 010 001 1	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	16,017.24	29,397.73
01 1100 111 002 002 2	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	198,268.86	222,855.54
01 1100 112 015 000 0	REG SALARY -INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1100 112 001 001 1	REG SALARY -INSTRUCT AIDES/ASSIST	0.00	0.00	212.01	6,905.98
01 1100 112 002 002 2	REG SALARY -INSTRUCT AIDES/ASSIST	0.00	0.00	1,639.94	5,532.82
01 1100 113 001 001 1	REG SALARY - SUBSTITUTE TEACHERS	0.00	0.00	15,062.50	28,096.57
01 1100 113 002 002 2	REG SALARY - SUBSTITUTE TEACHERS	0.00	0.00	6,345.03	7,889.08
01 1100 120 001 001 1	Sub Teacher Salary	0.00	0.00	0.00	0.00
01 1100 120 002 002 2	Sub Teacher Salary	0.00	0.00	0.00	0.00
01 1100 132 001 001 1	OT - INSTRUCTIONAL AIDES/ASSIST	0.00	0.00	1,040.51	1,098.75
01 1100 132 002 002 2	OT - INSTRUCTIONAL AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1100 140 001 001 1	Clerical Salary	0.00	0.00	0.00	0.00
01 1100 140 002 002 2	Clerical Salary	0.00	0.00	0.00	0.00
01 1100 141 001 001 1	Teacher Aide-Salary	0.00	0.00	0.00	0.00
01 1100 141 002 002 2	Teacher Aide-Salary	0.00	0.00	0.00	0.00
01 1100 150 001 001 1	ADD'L COMP PAID - NON-INSTRUCTIONAL	0.00	0.00	29,643.07	39,187.97
01 1100 151 000 000 0	ADD'L COMP PAID -TEACHER/PROF STAFF	0.00	0.00	8,852.52	5,980.38
01 1100 151 015 000 0	ADD'L COMP PAID -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 1100 151 020 000 0	ADD'L COMP PAID -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 1100 151 001 001 1	ADD'L COMP PAID -TEACHER/PROF STAFF	0.00	0.00	76,764.26	71,306.04
01 1100 151 005 001 1	ADD'L COMP PAID -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 1100 151 030 001 1	ADD'L COMP PAID -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 1100 151 002 002 2	ADD'L COMP PAID -TEACHER/PROF STAFF	0.00	0.00	1,257.48	1,186.02
01 1100 152 001 001 1	ADD'L COMP PAID -INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1100 152 025 001 1	ADD'L COMP PAID -INSTRUCT AIDES/ASSIST	0.00	0.00	81.90	178.40
01 1100 152 030 001 1	ADD'L COMP PAID -INSTRUCT AIDES/ASSIST	0.00	0.00	1,781.34	1,604.93
01 1100 210 001 001 1	Group Insurance	0.00	0.00	2,805.73	1,940.97
01 1100 210 002 002 2	Group Insurance	0.00	0.00	0.00	0.00
01 1100 211 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	12,919.32	7,383.57
01 1100 211 015 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 1100 211 020 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	3,771.00
01 1100 211 001 001 1	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	76,930.94	83,925.41
01 1100 211 005 001 1	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 1100 211 010 001 1	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	9,876.03
01 1100 211 030 001 1	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 1100 211 002 002 2	Group Insurance	0.00	0.00	58,929.90	58,576.68
01 1100 212 015 000 0	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1100 212 001 001 1	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 1100 212 025 001 1	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	3.05
01 1100 212 030 001 1	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	23.06
01 1100 212 002 002 2	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	538.14	2,986.66
01 1100 213 001 001 1	GROUP INS - SUBSTITUTE TEACHERS	0.00	0.00	0.00	3,154.89
01 1100 213 002 002 2	GROUP INS - SUBSTITUTE TEACHERS	0.00	0.00	0.00	527.21
01 1100 220 000 000 0	Social Security	0.00	0.00	0.00	0.00
01 1100 220 001 001 1	Social Security	0.00	0.00	2,253.33	2,989.00
01 1100 220 002 002 2	Social Security	0.00	0.00	0.00	0.00
01 1100 221 000 000 0	Social Security	0.00	0.00	4,170.06	2,062.03
01 1100 221 015 000 0	Social Security	0.00	0.00	0.00	0.00
01 1100 221 020 000 0	Social Security	0.00	0.00	0.00	1,700.33
01 1100 221 001 001 1	Social Security	0.00	0.00	29,002.37	24,717.31
01 1100 221 005 001 1	Social Security	0.00	0.00	0.00	2,931.74
01 1100 221 010 001 1	Social Security	0.00	0.00	1,227.86	2,198.71
01 1100 221 030 001 1	Social Security	0.00	0.00	0.00	0.00
01 1100 221 002 002 2	Social Security	0.00	0.00	14,671.06	16,490.32
01 1100 222 015 000 0	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1100 222 001 001 1	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	91.09	577.45
01 1100 222 025 001 1	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	6.28	13.58
01 1100 222 030 001 1	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	129.26	116.66
01 1100 222 002 002 2	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	125.05	420.53
01 1100 223 000 000 0	SOC SEC PYMTS - SUBSTITUTE TEACHERS	0.00	0.00	0.00	0.00
01 1100 223 001 001 1	SOC SEC PYMTS - SUBSTITUTE TEACHERS	0.00	0.00	1,152.32	2,149.02
01 1100 223 002 002 2	SOC SEC PYMTS - SUBSTITUTE TEACHERS	0.00	0.00	484.17	567.40
01 1100 230 001 001 1	Retirement Non Instructional	0.00	0.00	1,749.78	2,146.36
01 1100 230 002 002 2	Retiremnt Non Instructional	0.00	0.00	0.00	0.00
01 1100 231 000 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	5,587.84	2,776.14
01 1100 231 015 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 1100 231 020 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	2,268.84
01 1100 231 001 001 1	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	38,293.13	32,654.74
01 1100 231 005 001 1	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	3,852.36
01 1100 231 010 001 1	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	1,582.14	2,903.88
01 1100 231 030 001 1	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 1100 231 002 002 2	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	19,708.82	22,130.40
01 1100 232 015 000 0	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1100 232 001 001 1	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	123.71	790.69

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 1100 232 025 001 1	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	8.09	17.62
01 1100 232 030 001 1	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	175.96	158.54
01 1100 232 002 002 2	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	162.01	546.54
01 1100 233 001 001 1	RETIREMENT CONTR - SUBSTITUTE TEACHERS	0.00	0.00	0.00	1,120.80
01 1100 233 002 002 2	RETIREMENT CONTR - SUBSTITUTE TEACHERS	0.00	0.00	77.29	279.20
01 1100 236 000 000 0	RETIREMNT CONTR - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 1100 237 000 000 0	Increased Retirement Contributions	0.00	0.00	0.00	0.00
01 1100 239 000 000 0	EARLY RETIREMENT OR TERMINATION	0.00	0.00	0.00	0.00
01 1100 281 000 000 0	HEALTH BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 1100 281 001 001 1	HEALTH BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 1100 281 010 001 1	HEALTH BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 1100 281 002 002 2	HEALTH BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 1100 282 015 000 0	HEALTH BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1100 282 001 001 1	HEALTH BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1100 282 002 002 2	HEALTH BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1100 286 000 000 0	HEALTH BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 1100 290 001 001 1	LTDADD	0.00	0.00	19.26	29.10
01 1100 290 002 002 2	LTDADD	0.00	0.00	0.00	0.00
01 1100 291 000 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	105.09	105.52
01 1100 291 015 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 1100 291 020 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	44.08
01 1100 291 001 001 1	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	809.45	592.99
01 1100 291 005 001 1	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	65.60
01 1100 291 010 001 1	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	33.29	44.64
01 1100 291 030 001 1	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 1100 291 002 002 2	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	410.07	428.83
01 1100 292 015 000 0	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1100 292 001 001 1	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	1.61	10.72
01 1100 292 025 001 1	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.19	0.34
01 1100 292 030 001 1	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	2.42	2.56

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 1100 292 002 002 2	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	2.44	11.10
01 1100 293 001 001 1	OTHER BENEFITS - SUBSTITUTE TEACHERS	0.00	0.00	0.00	9.74
01 1100 293 002 002 2	OTHER BENEFITS - SUBSTITUTE TEACHERS	0.00	0.00	1.18	5.49
01 1100 296 000 000 0	OTHER BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 1100 318 002 002 2	Teacher In-Service	0.00	0.00	0.00	0.00
01 1100 330 015 000 0	TRAINING & CONFERENCES	0.00	0.00	0.00	0.00
01 1100 330 020 000 0	TRAINING & CONFERENCES	0.00	0.00	0.00	0.00
01 1100 330 001 001 1	TRAINING & CONFERENCES	0.00	0.00	254.00	3,480.00
01 1100 330 005 001 1	TRAINING & CONFERENCES	0.00	0.00	0.00	0.00
01 1100 330 010 001 1	Training and Conferences	0.00	0.00	0.00	0.00
01 1100 330 002 002 2	Training and Conferences	0.00	0.00	578.00	3,770.00
01 1100 340 000 000 0	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
01 1100 340 015 000 0	Other	0.00	0.00	0.00	0.00
01 1100 340 020 000 0	Other	0.00	0.00	0.00	0.00
01 1100 340 001 001 1	Other	0.00	0.00	0.00	0.00
01 1100 340 005 001 1	Other	0.00	0.00	0.00	0.00
01 1100 340 010 001 1	Other	0.00	0.00	0.00	0.00
01 1100 340 002 002 2	Other	0.00	0.00	0.00	0.00
01 1100 352 001 001 1	OTHER PROF/TECH SERVICES	0.00	0.00	12,995.34	7,646.99
01 1100 352 002 002 2	OTHER PROF/TECH SERVICES	0.00	0.00	2,534.46	792.13
01 1100 382 000 000 0	DISTANCE EDUCATION AND TELECOMMUNICATION	0.00	0.00	7,124.68	1,714.62
01 1100 382 001 001 1	Distance Education & Telecommunicat	0.00	0.00	14,488.51	13,837.28
01 1100 382 002 002 2	Distance Ed and Telecommunications	0.00	0.00	0.00	0.00
01 1100 430 015 000 0	Equipment Repair	0.00	0.00	0.00	0.00
01 1100 430 020 000 0	Equipment Repair	0.00	0.00	0.00	0.00
01 1100 430 005 001 1	Equipment Repair	0.00	0.00	0.00	0.00
01 1100 430 010 001 1	Equipment Repair	0.00	0.00	0.00	0.00
01 1100 540 001 001 1	ADVERTISING AND PRINTING	0.00	0.00	0.00	0.00
01 1100 580 015 000 0	Travel or Mileage	0.00	0.00	0.00	0.00
01 1100 580 020 000 0	Travel or Mileage	0.00	0.00	0.00	0.00
01 1100 580 001 001 1	Travel & Mileage	0.00	0.00	961.66	128.73
01 1100 580 005 001 1	Travel or Mileage	0.00	0.00	0.00	0.00
01 1100 580 002 002 2	Travel and Mileage	0.00	0.00	114.95	0.00
01 1100 591 001 001 1	Contracted Services	0.00	0.00	198.25	0.00
01 1100 610 005 001	Supplies	0.00	0.00	0.00	0.00
01 1100 610 000 000 0	SUPPLIES	0.00	0.00	1,913.89	4,096.54
01 1100 610 015 000 0	Supplies	0.00	0.00	0.00	0.00
01 1100 610 020 000 0	Supplies	0.00	0.00	0.00	0.00
01 1100 610 001 001 1	Supplies	0.00	0.00	8,576.38	24,751.99
01 1100 610 010 001 1	Supplies	0.00	0.00	0.00	79.06
01 1100 610 002 002 2	Supplies	0.00	0.00	2,237.90	8,301.48
01 1100 640 001 001 1	Textbooks	0.00	0.00	0.00	262.35
01 1100 640 005 001 1	Textbooks	0.00	0.00	0.00	0.00
01 1100 640 010 001 1	Textbooks	0.00	0.00	0.00	0.00
01 1100 640 002 002 2	Textbooks	0.00	0.00	0.00	0.00
01 1100 733 015 000 0	Furniture and Equipment	0.00	0.00	0.00	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 1100 733 020 000 0	Furniture and Equipment	0.00	0.00	0.00	0.00
01 1100 733 001 001 1	Furniture and Equipment	0.00	0.00	2,135.65	0.00
01 1100 733 005 001 1	Equipment	0.00	0.00	0.00	0.00
01 1100 733 010 001 1	Furniture and Equipment	0.00	0.00	0.00	0.00
01 1100 733 002 002 2	Furniture and Equipment	0.00	0.00	0.00	0.00
01 1100 735 001 001 1	Computer Software	0.00	0.00	0.00	175.50
01 1100 735 002 002 2	Computer Software	0.00	0.00	0.00	175.50
01 1100 810 015 000 0	Dues and Fees	0.00	0.00	0.00	0.00
01 1100 810 020 000 0	Dues and Fees	0.00	0.00	0.00	0.00
01 1100 810 001 001 1	Dues and Fees	0.00	0.00	10,077.66	12,219.50
01 1100 810 005 001 1	Dues and Fees	0.00	0.00	0.00	0.00
01 1100 810 002 002 2	Dues and Fees	0.00	0.00	2,920.44	749.00
01 1100 955 000 000 0	Presidential Declared Disaster	0.00	0.00	0.00	0.00
<b>1100</b>	<b>REGULAR INSTRUCTIONAL PROGRAMS</b>	<b>7,204,907.00</b>	<b>0.00</b>	<b>1,056,989.38</b>	<b>1,147,945.01</b>
<b>1125</b>	<b>REGULAR INSTRCTION FLEX SPENDING</b>				
01 1125 110 004 000 0	FLEX FUND - Salary	0.00	0.00	0.00	0.00
01 1125 111 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	9,093.90	0.00
01 1125 112 004 000 0	REG SALARY -INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1125 132 004 000 0	OT - INSTRUCTIONAL AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1125 210 004 000 0	FLEX FUND Group Insurance	0.00	0.00	0.00	0.00
01 1125 211 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	3,068.06	0.00
01 1125 212 004 000 0	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1125 220 004 000 0	FLEX FUND - Social Security	0.00	0.00	0.00	0.00
01 1125 221 000 000 0	Social Security- Certified Teachers	0.00	0.00	649.07	0.00
01 1125 222 004 000 0	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1125 231 000 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	898.26	0.00
01 1125 232 004 000 0	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1125 251 000 000 0	Tuition Reimbursement for Teachers	0.00	0.00	0.00	0.00
01 1125 281 000 000 0	HEALTH BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 1125 290 004 000 0	FLEX LTDADD	0.00	0.00	0.00	0.00
01 1125 291 000 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	18.36	0.00
01 1125 292 004 000 0	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1125 610 004 000 0	FLEX FUND - Supplies	0.00	0.00	0.00	0.00
<b>1125</b>	<b>REGULAR INSTRCTION FLEX SPENDING</b>	<b>0.00</b>	<b>0.00</b>	<b>13,727.65</b>	<b>0.00</b>
<b>1150</b>	<b>LIMITED ENGLISH PROF PROGRAMS</b>				
01 1150 110 000 000	Limited English Proficiency Salary	0.00	0.00	0.00	0.00
01 1150 111 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	33,005.04	20,000.04
01 1150 120 000 000	Limited English Proficiency Substit	0.00	0.00	0.00	0.00
01 1150 210 000 000	Limited English Proficiency Group Insura	0.00	0.00	0.00	0.00
01 1150 211 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 1150 220 000 000	Limited English Proficiency Social Secur	0.00	0.00	0.00	0.00
01 1150 221 000 000 0	Social Security LEP	0.00	0.00	2,345.64	1,452.28
01 1150 230 000 000	Limited English Proficiency Retirement	0.00	0.00	0.00	0.00
01 1150 231 000 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	3,260.16	1,975.56

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 1150 290 000 000	LTDADD	0.00	0.00	0.00	0.00
01 1150 291 000 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	65.21	36.17
01 1150 320 000 000 0	Limtied English Proficiency Service	0.00	0.00	0.00	0.00
01 1150 580 000 000	Limited English Proficiency Travel	0.00	0.00	0.00	0.00
01 1150 610 000 000	Limited English Proficiency Supplie	0.00	0.00	0.00	0.00
01 1150 810 000 000	Limited English Proficiency Dues/Fe	0.00	0.00	0.00	0.00
1150	LIMITED ENGLISH PROF PROGRAMS	0.00	0.00	38,676.05	23,464.05
1160	POVERTY PROGRAMS				
01 1160 110 000 000	Poverty - Salary	0.00	0.00	0.00	0.00
01 1160 111 000 000	Poverty - Nurse Salary	0.00	0.00	0.00	0.00
01 1160 111 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	92,852.04	114,974.58
01 1160 112 001 001 1	Poverty Para Salary	0.00	0.00	15,912.73	4,591.82
01 1160 112 002 002 2	REG SALARY -INSTRUCT AIDES/ASSIST	0.00	0.00	21,786.16	2,881.34
01 1160 112 006 002 2	Pathfinder Paras	0.00	0.00	0.00	0.00
01 1160 113 000 000 0	REG SALARY - SUBSTITUTE TEACHERS	0.00	0.00	312.50	500.00
01 1160 116 000 000 0	REG SALARY - PROF NON-CERTIFICATED STAFF	0.00	0.00	22,249.98	0.00
01 1160 120 000 000	Poverty - Substitute	0.00	0.00	0.00	0.00
01 1160 132 001 001 1	OT - INSTRUCTIONAL AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1160 132 002 002 2	OT - INSTRUCTIONAL AIDES/ASSIST	0.00	0.00	704.63	0.00
01 1160 132 006 002 2	OT - INSTRUCTIONAL AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1160 136 001 001 1	OT - PROF NON-CERTIFICATED STAFF	0.00	0.00	0.00	0.00
01 1160 140 000 000	Poverty - Clerical/Para	0.00	0.00	0.00	0.00
01 1160 210 000 000	Poverty -Group Insurance	0.00	0.00	0.00	0.00
01 1160 211 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	41,195.73	50,514.81
01 1160 212 001 001 1	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	2,820.71	61.77
01 1160 212 002 002 2	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1160 212 006 002 2	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1160 216 000 000 0	GROUP INS - PROF NON-CERTIFICATED STAFF	0.00	0.00	11,493.42	0.00
01 1160 220 000 000	Poverty --Social Security	0.00	0.00	0.00	0.00
01 1160 221 000 000 0	Poverty Social Security	0.00	0.00	6,923.48	8,256.00
01 1160 222 001 001 1	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	1,177.88	349.99
01 1160 222 002 002 2	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	1,692.73	220.90
01 1160 222 006 002 2	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1160 223 000 000 0	SOC SEC PYMTS - SUBSTITUTE TEACHERS	0.00	0.00	23.91	38.25
01 1160 226 000 000 0	SOC SEC PYMTS - PROF NON-CERTIFICATED	0.00	0.00	1,312.39	0.00
01 1160 230 000 000	Poverty - Retirement	0.00	0.00	0.00	0.00
01 1160 231 000 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	9,171.74	11,356.95
01 1160 232 001 001 1	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	1,571.83	453.57
01 1160 232 002 002 2	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	2,221.63	284.63
01 1160 232 006 002 2	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 1160 236 000 000 0	RETIREMNT CONTR - PROF NON-CERTIFICATED	0.00	0.00	2,197.80	0.00
01 1160 282 006 002 2	HEALTH BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1160 286 000 000 0	HEALTH BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 1160 290 000 000	Poverty - Other Benefits	0.00	0.00	0.00	0.00
01 1160 291 000 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	192.58	219.01
01 1160 292 001 001 1	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	25.86	6.79
01 1160 292 002 002 2	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	35.81	6.50
01 1160 292 006 002 2	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1160 296 000 000 0	OTHER BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	46.74	0.00
01 1160 320 000 000 0	Poverty Pupil Services	0.00	0.00	0.00	0.00
01 1160 330 000 000 0	Poverty Training and Conferences	0.00	0.00	75.00	0.00
01 1160 580 000 000	Poverty - Travel/Mileage	0.00	0.00	0.00	0.00
01 1160 591 000 000 0	Contracted Services	0.00	0.00	12,118.98	12,430.83
01 1160 610 000 000	Poverty - Supplies	0.00	0.00	5,925.38	3,092.87
01 1160 810 000 000	Poverty - Dues/Fees	0.00	0.00	0.00	0.00
1160	POVERTY PROGRAMS	0.00	0.00	254,041.64	210,240.61
1190	EARLY CHILDHOOD ED PROGRAMS				
01 1190 591 000 000 0	Early Childhood Contracted Services	0.00	0.00	0.00	0.00
1190	EARLY CHILDHOOD ED PROGRAMS	0.00	0.00	0.00	0.00
1196	1196				
01 1196 230 002 002 2	Health Insurance	0.00	0.00	0.00	0.00
1196	1196	0.00	0.00	0.00	0.00
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS				
01 1200 110 003 000 0	SP ED Salary	0.00	0.00	0.00	0.00
01 1200 110 003 001 1	SP ED Salary	0.00	0.00	0.00	0.00
01 1200 110 003 002 2	SP ED Salary	0.00	0.00	0.00	0.00
01 1200 111 003 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	39,456.22	42,499.98
01 1200 111 003 001 1	Sped Salary	0.00	0.00	33,755.52	51,000.00
01 1200 111 003 002 2	SPED Salary	0.00	0.00	0.00	54,435.54
01 1200 112 003 001 1	REG SALARY -INSTRUCT AIDES/ASSIST	0.00	0.00	21,543.82	20,662.04
01 1200 112 003 002 2	REG SALARY -INSTRUCT AIDES/ASSIST	0.00	0.00	53,773.31	54,915.29
01 1200 113 003 001 1	SPED Sub HS	0.00	0.00	0.00	62.50
01 1200 113 003 002 2	SPED Sub Elem	0.00	0.00	687.50	750.00
01 1200 115 003 002 2	SP ED Salary	0.00	0.00	0.00	0.00
01 1200 120 003 001 1	Sub Teacher Salary	0.00	0.00	0.00	0.00
01 1200 132 003 001 1	OT - INSTRUCTIONAL AIDES/ASSIST	0.00	0.00	707.98	1,148.08
01 1200 132 003 002 2	OT - INSTRUCTIONAL AIDES/ASSIST	0.00	0.00	447.55	552.69
01 1200 151 003 001 1	ADD'L COMP PAID -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 1200 210 003 000 0	Group Insurance	0.00	0.00	0.00	0.00
01 1200 210 003 001 1	Group Insurance	0.00	0.00	0.00	0.00
01 1200 210 003 002 2	Group Insurance	0.00	0.00	0.00	0.00
01 1200 211 003 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	11,284.21	7,482.12
01 1200 211 003 001 1	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	11,283.88	10,523.46

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 1200 211 003 002 2	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	13,340.04
01 1200 212 003 001 1	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	4,203.85	4,275.80
01 1200 212 003 002 2	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	9,182.14	18,877.72
01 1200 216 003 000 0	GROUP INS - PROF NON-CERTIFICATED STAFF	0.00	0.00	0.00	0.00
01 1200 220 003 000 0	Social Security	0.00	0.00	0.00	0.00
01 1200 220 003 001 1	Social Security	0.00	0.00	0.00	0.00
01 1200 220 003 002 2	Social Security	0.00	0.00	0.00	0.00
01 1200 221 003 000 0	Social Security	0.00	0.00	2,996.68	3,174.00
01 1200 221 003 001 1	Social Security	0.00	0.00	2,373.19	3,747.95
01 1200 221 003 002 2	Social Security	0.00	0.00	0.00	4,119.69
01 1200 222 003 000 0	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1200 222 003 001 1	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	1,692.80	1,663.13
01 1200 222 003 002 2	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	4,137.35	4,122.96
01 1200 223 003 001 1	SOC SEC PYMTS - SUBSTITUTE TEACHERS	0.00	0.00	0.00	4.79
01 1200 223 003 002 2	SOC SEC PYMTS - SUPERINTENDENT	0.00	0.00	52.59	57.37
01 1200 226 003 000 0	SOC SEC PYMTS - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 1200 230 003 000 0	Retirement	0.00	0.00	0.00	0.00
01 1200 230 003 001 1	Retirement	0.00	0.00	0.00	0.00
01 1200 230 003 002 2	Retirement	0.00	0.00	0.00	0.00
01 1200 231 003 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	3,891.19	4,198.08
01 1200 231 003 001 1	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	3,334.31	5,037.66
01 1200 231 003 002 2	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	5,377.01
01 1200 232 003 001 1	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	2,197.98	2,154.36
01 1200 232 003 002 2	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	5,355.86	5,479.01
01 1200 233 003 002 2	RETIREMENT CONTR - SUBSTITUTE TEACHERS	0.00	0.00	0.00	0.00
01 1200 236 003 000 0	RETIREMNT CONTR - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 1200 281 003 001 1	HEALTH BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 1200 290 000 000 0	LTDADD	0.00	0.00	0.00	0.00
01 1200 290 003 000 0	LTDADD	0.00	0.00	0.00	0.00
01 1200 290 003 001 1	LTDADD	0.00	0.00	0.00	0.00
01 1200 290 000 002 2	LTDADD	0.00	0.00	0.00	0.00
01 1200 290 003 002 2	LTDADD	0.00	0.00	0.00	0.00
01 1200 291 003 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	91.07	89.28
01 1200 291 003 001 1	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	70.81	100.60
01 1200 291 003 002 2	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	100.73
01 1200 292 003 001 1	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	43.92	42.86

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 1200 292 003 002 2	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	100.33	143.36
01 1200 296 003 000 0	OTHER BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 1200 318 003 001 1	SP ED Inservice	0.00	0.00	0.00	0.00
01 1200 320 003 002 2	SP ED Inservice	0.00	0.00	0.00	0.00
01 1200 330 003 000 0	TRAINING & CONFERENCES	0.00	0.00	336.00	615.50
01 1200 330 003 001 1	TRAINING & CONFERENCES	0.00	0.00	0.00	0.00
01 1200 330 003 002 2	TRAINING & CONFERENCES	0.00	0.00	0.00	0.00
01 1200 340 003 000 0	Other	0.00	0.00	0.00	0.00
01 1200 340 003 001 1	Other	0.00	0.00	0.00	0.00
01 1200 340 003 002 2	Other	0.00	0.00	0.00	0.00
01 1200 352 003 001 1	Other Professional & Technical Serv	0.00	0.00	0.00	0.00
01 1200 352 003 002 2	Other Professional & Technical Ser	0.00	0.00	5,460.00	0.00
01 1200 580 003 000 0	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	406.32	0.00
01 1200 580 003 001 1	Travel or Mileage	0.00	0.00	0.00	0.00
01 1200 580 003 002 2	Travel or Mileage	0.00	0.00	0.00	0.00
01 1200 591 003 000	SP ED Contracted Service Preschool	0.00	0.00	12,722.22	1,726.79
01 1200 591 003 001 1	SP ED III-Contracted Services	0.00	0.00	13,072.68	215.56
01 1200 591 003 002 2	Contracted Services	0.00	0.00	14,041.87	5,946.30
01 1200 610 003 000 0	Supplies	0.00	0.00	231.49	1,506.46
01 1200 610 003 001 1	Supplies	0.00	0.00	397.53	1,035.66
01 1200 610 003 002 2	Supplies	0.00	0.00	251.32	318.07
01 1200 640 003 001 1	Textbooks	0.00	0.00	0.00	0.00
01 1200 640 003 002 2	Textbooks	0.00	0.00	0.00	0.00
01 1200 733 003 000 0	Furniture and Equipment	0.00	0.00	0.00	0.00
01 1200 733 003 001 1	Furniture and Equipment	0.00	0.00	257.90	0.00
01 1200 733 003 002 2	Furniture and Equipment	0.00	0.00	89.97	182.52
01 1200 810 003 000 0	Dues and Fees	0.00	0.00	334.99	0.00
01 1200 810 003 001 1	Dues & Fees	0.00	0.00	450.00	0.00
01 1200 810 003 002 2	Dues & Fees	0.00	0.00	58.00	0.00
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	0.00	0.00	260,774.35	331,684.96
1291	SPED- 3-5				
01 1291 112 003 000 0	REG SALARY -INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1291 212 003 000 0	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1291 222 003 000 0	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1291 232 003 000 0	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1291 292 003 000 0	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 1291 320 003 000 0	PROFESSIONAL EDUCATIONAL SERVICE Inservi	0.00	0.00	0.00	0.00
01 1291 352 003 000 0	OTHER PROF/TECH SERVICES	0.00	0.00	0.00	0.00
01 1291 591 003 000 0	Contracted Services	0.00	0.00	3,360.72	907.52
01 1291 610 003 000 0	SUPPLIES	0.00	0.00	442.75	58.98
1291	SPED- 3-5	0.00	0.00	3,803.47	966.50
1292	SPED- 0-2				
01 1292 320 003 000 0	PROFESSIONAL EDUCATIONAL SERVICE Inservi	0.00	0.00	0.00	0.00
01 1292 352 003 000 0	OTHER PROF/TECH SERVICES	0.00	0.00	0.00	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 1292 591 003 000 0	Contracted Services	0.00	0.00	2,167.39	200.38
01 1292 610 003 000 0	SUPPLIES	0.00	0.00	435.66	0.00
1292 SPED- 0-2		0.00	0.00	2,603.05	200.38
1300 Summer School					
01 1300 111 001 001 1	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	4,072.20	3,972.84
01 1300 111 002 002 2	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	3,484.98	3,400.02
01 1300 211 001 001 1	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	677.56	683.34
01 1300 211 002 002 2	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 1300 221 001 001 1	Social Security	0.00	0.00	299.58	291.56
01 1300 221 002 002 2	Social Security	0.00	0.00	238.58	245.79
01 1300 231 001 001 1	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	402.24	392.46
01 1300 231 002 002 2	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	344.22	335.82
01 1300 291 001 001 1	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	6.60	5.78
01 1300 291 002 002 2	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	7.32	4.30
1300 Summer School		0.00	0.00	9,533.28	9,331.91
2120 GUIDANCE SERVICES					
01 2120 110 001 001 1	Guidance Salary	0.00	0.00	0.00	0.00
01 2120 110 002 002 2	Guidance Salary	0.00	0.00	0.00	0.00
01 2120 111 001 001 1	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	19,459.74	18,656.22
01 2120 151 001 001 1	ADD'L COMP PAID -TEACHER/PROF STAFF	0.00	0.00	4,422.00	4,312.02
01 2120 210 001 001 1	Group Insurance	0.00	0.00	0.00	0.00
01 2120 210 002 002 2	Group Insurance	0.00	0.00	0.00	0.00
01 2120 211 001 001 1	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	6,851.94	6,419.34
01 2120 220 001 001 1	Social Security	0.00	0.00	0.00	0.00
01 2120 220 002 002 2	Social Security	0.00	0.00	0.00	0.00
01 2120 221 001 001 1	Social Security	0.00	0.00	1,772.22	1,692.14
01 2120 230 001 001 1	Retirement	0.00	0.00	0.00	0.00
01 2120 230 002 002 2	Health Insurance	0.00	0.00	0.00	0.00
01 2120 231 001 001 1	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	2,358.96	2,268.72
01 2120 281 001 001 1	HEALTH BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 2120 290 001 001 1	LTDADD	0.00	0.00	0.00	0.00
01 2120 290 002 002 2	LTDADD	0.00	0.00	0.00	0.00
01 2120 291 001 001 1	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	50.16	43.24
01 2120 330 001 001 1	TRAINING & CONFERENCES	0.00	0.00	0.00	0.00
01 2120 330 002 002 2	TRAINING & CONFERENCES	0.00	0.00	0.00	0.00
01 2120 340 001 001 1	Other	0.00	0.00	0.00	0.00
01 2120 340 002 002 2	Other	0.00	0.00	0.00	0.00
01 2120 580 001 001 1	Travel	0.00	0.00	0.00	0.00
01 2120 580 002 002 2	Travel	0.00	0.00	0.00	0.00
01 2120 610 001 001 1	Supplies	0.00	0.00	0.00	5,183.75
01 2120 610 002 002 2	Supplies	0.00	0.00	0.00	0.00
01 2120 810 001 001 1	Dues and Fees	0.00	0.00	0.00	0.00
01 2120 810 002 002 2	Dues and Fees	0.00	0.00	0.00	0.00
2120 GUIDANCE SERVICES		0.00	0.00	34,915.02	38,575.43

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
2140	PSYCHOLOGICAL SERVICES- non sped				
01 2140 591 001 001 1	Contracted Services	0.00	0.00	0.00	0.00
01 2140 591 002 002 2	Contracted Services	0.00	0.00	0.00	0.00
2140	PSYCHOLOGICAL SERVICES- non sped	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
2141	School Age Psych				
01 2141 591 003 000 0	Contracted Services	0.00	0.00	2,692.80	0.00
01 2141 591 003 001 1	Contracted Services	0.00	0.00	13,717.46	7,231.28
01 2141 591 003 002 2	Contracted Services	0.00	0.00	7,402.60	0.00
2141	School Age Psych	<u>0.00</u>	<u>0.00</u>	<u>23,812.86</u>	<u>7,231.28</u>
2142	3-5 Psych				
01 2142 591 003 000 0	Contracted Services	0.00	0.00	618.49	0.00
2142	3-5 Psych	<u>0.00</u>	<u>0.00</u>	<u>618.49</u>	<u>0.00</u>
2143	0-2 Psych				
01 2143 591 003 000 0	Contracted Services	0.00	0.00	0.00	0.00
2143	0-2 Psych	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
2150	Speech				
01 2150 340 003 000 0	Other	0.00	0.00	0.00	0.00
01 2150 580 003 000 0	Travel or Mileage	0.00	0.00	0.00	0.00
01 2150 591 003 000 0	SP ED Contracted Services -Speech	0.00	0.00	0.00	0.00
01 2150 591 003 001 1	SP ED Contracted Services	0.00	0.00	0.00	0.00
01 2150 591 003 002 2	Contracted Services	0.00	0.00	0.00	0.00
01 2150 610 003 002 2	Supplies	0.00	0.00	0.00	0.00
01 2150 733 003 002 2	Equipment	0.00	0.00	0.00	0.00
2150	Speech	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
2151	Speech -School Age				
01 2151 591 003 001 1	Contracted Services	0.00	0.00	5,188.08	0.00
01 2151 591 003 002 2	Contracted Services	0.00	0.00	26,573.72	0.00
2151	Speech -School Age	<u>0.00</u>	<u>0.00</u>	<u>31,761.80</u>	<u>0.00</u>
2152	Speech- 3-5				
01 2152 591 003 000 0	Contracted Services	0.00	0.00	4,772.27	6,958.62
2152	Speech- 3-5	<u>0.00</u>	<u>0.00</u>	<u>4,772.27</u>	<u>6,958.62</u>
2153	Speech- 0-2				
01 2153 591 003 000 0	Contracted Services	0.00	0.00	1,717.40	2,324.81
2153	Speech- 0-2	<u>0.00</u>	<u>0.00</u>	<u>1,717.40</u>	<u>2,324.81</u>
2161	OT- School Age				
01 2161 591 003 001 1	Contracted Services	0.00	0.00	46.00	1,109.70
01 2161 591 003 002 2	Contracted Services	0.00	0.00	5,258.72	3,976.20
2161	OT- School Age	<u>0.00</u>	<u>0.00</u>	<u>5,304.72</u>	<u>5,085.90</u>
2162	OT- 3-5				
01 2162 591 003 000	Contracted Services	0.00	0.00	2,716.02	3,217.50
2162	OT- 3-5	<u>0.00</u>	<u>0.00</u>	<u>2,716.02</u>	<u>3,217.50</u>
2163	OT- 0-2				
01 2163 591 003 000 0	Contracted Services	0.00	0.00	188.70	180.00
2163	OT- 0-2	<u>0.00</u>	<u>0.00</u>	<u>188.70</u>	<u>180.00</u>
2171	PT- School Age				
01 2171 591 003 001 1	Contracted Services	0.00	0.00	337.50	2,694.92
01 2171 591 003 002 2	Contracted Services	0.00	0.00	5,123.31	3,951.43

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
2171	PT- School Age	0.00	0.00	5,460.81	6,646.35
2172	PT- 3-5				
01 2172 591 003 000 0	Contracted Services	0.00	0.00	3,403.53	3,317.06
2172	PT- 3-5	0.00	0.00	3,403.53	3,317.06
2173	PT 0-2				
01 2173 591 003 000 0	Contracted Services	0.00	0.00	894.42	0.00
2173	PT 0-2	0.00	0.00	894.42	0.00
2181	Visually Impaired- School Age				
01 2181 591 003 001 1	Contracted Services	0.00	0.00	0.00	0.00
01 2181 591 003 002 2	Contracted Services	0.00	0.00	1,437.75	216.27
2181	Visually Impaired- School Age	0.00	0.00	1,437.75	216.27
2182	Visually Impaired 3-5				
01 2182 591 003 000 0	Contracted Services	0.00	0.00	0.00	0.00
2182	Visually Impaired 3-5	0.00	0.00	0.00	0.00
2183	Visually Impaired-0-2				
01 2183 591 003 000 0	Contracted Services	0.00	0.00	0.00	0.00
2183	Visually Impaired-0-2	0.00	0.00	0.00	0.00
2190	OTHER PUPIL SUPPORT SERVICES				
01 2190 140 002 002 2	Activity Driver Salary	0.00	0.00	0.00	0.00
01 2190 210 002 002 2	FICA	0.00	0.00	0.00	0.00
01 2190 220 002 002 2	Retirement	0.00	0.00	0.00	0.00
01 2190 230 002 002 2	HEALTH INSURANCE	0.00	0.00	0.00	0.00
01 2190 290 002 002 2	LTDADD	0.00	0.00	0.00	0.00
01 2190 580 001 001	Travel or Mileage	0.00	0.00	0.00	0.00
01 2190 591 000 000 0	Contracted Services	0.00	0.00	17,656.16	20,148.22
2190	OTHER PUPIL SUPPORT SERVICES	0.00	0.00	17,656.16	20,148.22
2211	SUPPORT - SCHOOL IMPROVEMENT				
01 2211 330 001 001 1	TRAINING & CONFERENCES	0.00	0.00	0.00	0.00
01 2211 330 002 002 2	TRAINING & CONFERENCES	0.00	0.00	0.00	0.00
01 2211 580 001 001 1	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
01 2211 580 002 002 2	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
01 2211 610 001 001 1	SUPPLIES	0.00	0.00	0.00	0.00
01 2211 610 002 002 2	SUPPLIES	0.00	0.00	0.00	0.00
01 2211 810 000 000 0	DUES AND FEES	0.00	0.00	0.00	5,100.00
2211	SUPPORT - SCHOOL IMPROVEMENT	0.00	0.00	0.00	5,100.00
2220	Library/ Media Services				
01 2220 110 001 001 1	Library Salary	0.00	0.00	0.00	0.00
01 2220 111 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	38,058.48	33,290.80
01 2220 151 001 001 1	Library exduty	0.00	0.00	763.02	725.52
01 2220 211 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	4,323.30	4,036.84
01 2220 211 001 001 1	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	86.70	88.82
01 2220 221 000 000 0	Social Security	0.00	0.00	2,896.08	2,530.08
01 2220 221 001 001 1	Social Security	0.00	0.00	58.08	55.15
01 2220 231 000 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	3,759.36	3,288.42
01 2220 231 001 001 1	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	75.36	71.64
01 2220 291 000 000 0	OTHER BENEFITS - TEACHERS/PROF	0.00	0.00	79.92	63.70

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
	STAFF				
01 2220 291 001 001 1	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	1.62	1.35
01 2220 330 001 001 1	TRAINING & CONFERENCES	0.00	0.00	0.00	0.00
01 2220 330 002 002 2	TRAINING & CONFERENCES	0.00	0.00	0.00	0.00
01 2220 340 001 001 1	Other	0.00	0.00	25.00	0.00
01 2220 340 002 002 2	Other	0.00	0.00	25.00	0.00
01 2220 580 001 001 1	Travel	0.00	0.00	0.00	0.00
01 2220 580 002 002 2	Travel	0.00	0.00	0.00	0.00
01 2220 610 001 001 1	Supplies	0.00	0.00	360.40	118.51
01 2220 610 002 002 2	Supplies	0.00	0.00	0.00	0.00
01 2220 640 001 001 1	Periodicals	0.00	0.00	6,008.31	5,224.28
01 2220 640 002 002 2	Library Books	0.00	0.00	5,200.75	4,143.41
01 2220 643 001 001 1	Computer Software	0.00	0.00	0.00	0.00
01 2220 643 002 002 2	Computer Software	0.00	0.00	0.00	0.00
01 2220 733 001 001 1	Furniture and Equipment	0.00	0.00	0.00	0.00
01 2220 733 002 002 2	Furniture and Equipment	0.00	0.00	0.00	0.00
01 2220 810 001 001 1	Dues & Fees	0.00	0.00	0.00	0.00
01 2220 810 002 002 2	Dues & Fees	0.00	0.00	0.00	0.00
2220	Library/ Media Services	0.00	0.00	61,721.38	53,638.52
2310	BOARD OF EDUCATION				
01 2310 315 000 000 0	ACCOUNTING & AUDITING SERVICES	0.00	0.00	19,651.96	0.00
01 2310 317 000 000 0	CONTRACTED LEGAL SERVICES	0.00	0.00	0.00	0.00
01 2310 320 000 000 0	In-Service	0.00	0.00	0.00	0.00
01 2310 330 000 000 0	TRAINING & CONFERENCES	0.00	0.00	1,063.00	1,624.00
01 2310 340 000 000 0	Other	0.00	0.00	0.00	0.00
01 2310 352 001 001 1	Inservice-BO and Faculty	0.00	0.00	0.00	1,754.68
01 2310 352 002 002 2	Inservice-BO and Faculty	0.00	0.00	0.00	1,359.68
01 2310 520 000 000 0	Property Liability Insurance	0.00	0.00	0.00	0.00
01 2310 520 001 001 1	Prop Liability Ins	0.00	0.00	0.00	0.00
01 2310 520 002 002 2	Prop Liability Ins	0.00	0.00	0.00	0.00
01 2310 540 000 000 0	Advertising and Printing	0.00	0.00	3,176.06	2,940.93
01 2310 580 000 000 0	Travel or Mileage	0.00	0.00	441.96	1,939.91
01 2310 610 000 000 0	SUPPLIES	0.00	0.00	5,159.74	12,942.50
01 2310 810 000 000 0	Dues and Fees	0.00	0.00	8,797.00	9,992.27
2310	BOARD OF EDUCATION	0.00	0.00	38,289.72	32,553.97
2320	EXECUTIVE ADMINISTRATION				
01 2320 105 000 000 0	REG SALARY- SUPERINTENDENT	0.00	0.00	67,500.00	67,500.00
01 2320 105 001 001 1	Salary Superintendent	0.00	0.00	0.00	0.00
01 2320 105 002 002 2	Salary Superintendent	0.00	0.00	0.00	0.00
01 2320 215 000 000 0	GROUP INS -SUPERINTENDENTS	0.00	0.00	9,260.82	8,663.82
01 2320 225 000 000 0	SOC SEC PYMTS - SUPERINTENDENT	0.00	0.00	5,028.32	5,056.72
01 2320 235 000 000 0	Sup Retirement	0.00	0.00	6,667.50	6,667.50
01 2320 295 000 000 0	OTHER BENEFITS - SUPERINTENDENTS	0.00	0.00	102.71	132.46
01 2320 330 000 000 0	TRAINING & CONFERENCES	0.00	0.00	389.00	398.00
01 2320 340 000 000 0	Other	0.00	0.00	0.00	0.00
01 2320 580 000 000 0	Travel or Mileage	0.00	0.00	0.00	516.00
01 2320 610 000 000 0	SUPPLIES	0.00	0.00	131.16	150.00
01 2320 733 000 000 0	Furniture and Equipment	0.00	0.00	0.00	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 2320 733 000 000 0	Furniture and Equipment	0.00	0.00	0.00	0.00
01 2320 810 000 000 0	Dues and Fees	0.00	0.00	100.00	983.84
2320 EXECUTIVE ADMINISTRATION		0.00	0.00	89,179.51	90,068.34
2330 DISTRICT LEGAL SERVICES					
01 2330 317 000 000 0	CONTRACTED LEGAL SERVICES	0.00	0.00	2,647.50	10,120.00
01 2330 317 001 001 1	LEGAL SERVICES	0.00	0.00	0.00	0.00
01 2330 317 002 002 2	LEGAL SERVICES	0.00	0.00	0.00	0.00
2330 DISTRICT LEGAL SERVICES		0.00	0.00	2,647.50	10,120.00
2410 2410					
01 2410 110 001 001 1	Elementary Principal	0.00	0.00	0.00	0.00
01 2410 110 002 002 2	Secondary Principal	0.00	0.00	0.00	0.00
01 2410 111 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	20,499.96	19,999.98
01 2410 111 001 001 1	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	43,835.82	42,766.68
01 2410 111 002 002 2	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	25,009.98	36,560.12
01 2410 116 001 001 1	REG SALARY - PROF NON-CERTIFICATED STAFF	0.00	0.00	14,398.42	14,569.25
01 2410 116 002 002 2	REG SALARY - PROF NON-CERTIFICATED STAFF	0.00	0.00	17,349.09	13,428.59
01 2410 136 001 001 1	OT - PROF NON-CERTIFICATED STAFF	0.00	0.00	2,248.47	844.82
01 2410 136 002 002 2	OT - PROF NON-CERTIFICATED STAFF	0.00	0.00	827.96	723.16
01 2410 210 001 001 1	Group Insurance	0.00	0.00	0.00	0.00
01 2410 210 002 002 2	Group Insurance	0.00	0.00	0.00	0.00
01 2410 211 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 2410 211 001 001 1	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	7,293.49	7,356.06
01 2410 211 002 002 2	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 2410 216 001 001 1	GROUP INS - PROF NON-CERTIFICATED STAFF	0.00	0.00	7,742.09	7,348.31
01 2410 216 002 002 2	GROUP INS - PROF NON-CERTIFICATED STAFF	0.00	0.00	0.00	0.00
01 2410 220 001 001 1	Social Security	0.00	0.00	0.00	0.00
01 2410 220 002 002 2	Social Security	0.00	0.00	0.00	0.00
01 2410 221 000 000 0	Social Security	0.00	0.00	1,489.38	1,452.28
01 2410 221 001 001 1	Social Security	0.00	0.00	3,225.94	3,138.09
01 2410 221 002 002 2	Social Security	0.00	0.00	1,712.72	2,646.77
01 2410 226 001 001 1	SOC SEC PYMTS - PROF NON-CERTIFICATED	0.00	0.00	1,255.30	1,174.16
01 2410 226 002 002 2	SOC SEC PYMTS - PROF NON-CERTIFICATED	0.00	0.00	1,367.62	1,058.73
01 2410 230 001 001 1	Retirement	0.00	0.00	0.00	0.00
01 2410 230 002 002 2	Retirement	0.00	0.00	0.00	0.00
01 2410 231 000 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	2,024.94	1,975.56
01 2410 231 001 001 1	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	4,330.02	4,224.42
01 2410 231 002 002 2	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	2,470.44	3,615.30
01 2410 236 001 001 1	RETIREMNT CONTR - PROF NON-CERTIFICATED	0.00	0.00	1,644.35	1,522.57
01 2410 236 002 002 2	RETIREMNT CONTR - PROF NON-CERTIFICATED	0.00	0.00	1,795.50	1,397.88
01 2410 286 001 001 1	HEALTH BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 2410 290 001 001 1	Other Benefits	0.00	0.00	0.00	0.00
01 2410 290 002 002 2	Other Benefits	0.00	0.00	0.00	0.00
01 2410 291 000 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	38.95	36.17
01 2410 291 001 001 1	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	71.13	62.26
01 2410 291 002 002 2	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	52.52	46.38
01 2410 296 001 001 1	OTHER BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	27.62	30.84
01 2410 296 002 002 2	OTHER BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	36.73	23.38
01 2410 330 000 000 0	Training	0.00	0.00	0.00	0.00
01 2410 330 001 001 1	TRAINING & CONFERENCES	0.00	0.00	20.00	30.00
01 2410 330 002 002 2	TRAINING & CONFERENCES	0.00	0.00	(30.00)	73.86
01 2410 340 001 001 1	Other	0.00	0.00	0.00	0.00
01 2410 340 002 002 2	Other	0.00	0.00	0.00	0.00
01 2410 580 001 001 1	Travel or Mllege	0.00	0.00	0.00	0.00
01 2410 580 002 002 2	Travel or Mllege	0.00	0.00	63.91	0.00
01 2410 610 001 001 1	Supplies	0.00	0.00	828.45	5,503.37
01 2410 610 002 002 2	Supplies	0.00	0.00	321.89	2,168.62
01 2410 733 001 001 1	Furniture and Equipment	0.00	0.00	0.00	0.00
01 2410 733 002 002 2	Furniture and Equipment	0.00	0.00	0.00	0.00
01 2410 810 001 001 1	Dues and Fees	0.00	0.00	72.00	585.00
01 2410 810 002 002 2	Dues and Fees	0.00	0.00	285.00	0.00
2410 2410		0.00	0.00	162,309.69	174,362.61
2510 BUSINESS SERVICE					
01 2510 116 000 000 0	REG SALARY - PROF NON-CERTIFICATED STAFF	0.00	0.00	71,196.32	31,785.26
01 2510 136 000 000 0	OT - PROF NON-CERTIFICATED STAFF	0.00	0.00	0.00	3,297.06
01 2510 216 000 000 0	GROUP INS - PROF NON-CERTIFICATED STAFF	0.00	0.00	22,591.20	13,117.69
01 2510 226 000 000 0	SOC SEC PYMTS - PROF NON-CERTIFICATED	0.00	0.00	5,244.47	2,498.72
01 2510 236 000 000 0	RETIREMNT CONTR - PROF NON-CERTIFICATED	0.00	0.00	7,032.65	3,465.37
01 2510 270 001 001 1	Gen Bus-Workmens Comp	0.00	0.00	(1,707.00)	(904.00)
01 2510 270 002 002 2	Gen Bus Work Comp Liab Ins	0.00	0.00	(1,707.00)	(904.00)
01 2510 281 000 000 0	HEALTH BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 2510 284 000 000 0	Early Retirement	0.00	0.00	0.00	0.00
01 2510 286 000 000 0	HEALTH BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 2510 290 001 001 1	Other Insurance Benefits	0.00	0.00	0.00	0.00
01 2510 290 002 002 2	Other Insurance Benefits	0.00	0.00	0.00	0.00
01 2510 296 000 000 0	OTHER BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	140.25	65.82
01 2510 315 000 000 0	Accounting/Auditing	0.00	0.00	0.00	18,817.50
01 2510 330 000 000 0	Training	0.00	0.00	319.00	(300.00)
01 2510 333 000 000 0	MILEAGE PAID TO STAFF	0.00	0.00	0.00	0.00
01 2510 340 000 000 0	Other	0.00	0.00	0.00	0.00
01 2510 352 001 001 1	Accounting & Auditing	0.00	0.00	150.00	187.50

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 2510 352 002 002 2	Accounting & Auditing	0.00	0.00	28.95	0.00
01 2510 382 000 000 0	Telephone	0.00	0.00	1,333.22	13,954.03
01 2510 382 001 001 1	Telephone	0.00	0.00	0.00	0.00
01 2510 382 002 002 2	Telephone	0.00	0.00	0.00	0.00
01 2510 531 000 000 0	POSTAGE	0.00	0.00	2,548.74	2,565.93
01 2510 580 000 000 0	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	3,008.20	485.00
01 2510 610 000 000 0	SUPPLIES	0.00	0.00	3,071.65	3,398.54
01 2510 733 000 000	Lease Purchase	0.00	0.00	0.00	0.00
01 2510 735 000 000 0	Computer Software	0.00	0.00	0.00	0.00
01 2510 810 000 000 0	DUES AND FEES	0.00	0.00	4,053.43	3,641.58
2510 BUSINESS SERVICE		0.00	0.00	117,304.08	95,172.00
2570 Personnel Services					
01 2570 111 001 001 1	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 2570 211 001 001 1	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 2570 221 001 001 1	Social Security- Certified Teachers	0.00	0.00	0.00	0.00
01 2570 231 001 001 1	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 2570 291 001 001 1	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
2570 Personnel Services		0.00	0.00	0.00	0.00
2580 ADMIN TECH SERVICES					
01 2580 110 000 000 0	REG SALARY - NON-INSTRUCTION	0.00	0.00	0.00	0.00
01 2580 111 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 2580 151 000 000 0	ADD'L COMP PAID -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 2580 211 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 2580 220 000 000 0	Social Security	0.00	0.00	0.00	0.00
01 2580 221 000 000 0	INCREASED RETIREMENT CONTRIBUTION	0.00	0.00	0.00	0.00
01 2580 224 000 000 0	SOC SEC PYMTS - TECHNICAL STAFF	0.00	0.00	0.00	0.00
01 2580 231 000 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 2580 291 000 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 2580 580 000 000 0	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
01 2580 733 000 000 0	FURNITURE AND EQUIPMENT	0.00	0.00	0.00	0.00
01 2580 810 000 000 0	DUES AND FEES	0.00	0.00	0.00	0.00
2580 ADMIN TECH SERVICES		0.00	0.00	0.00	0.00
2610 2610					
01 2610 116 000 000 0	REG SALARY - PROF NON-CERTIFICATED STAFF	0.00	0.00	0.00	0.00
01 2610 116 001 001 1	REG SALARY - PROF NON-CERTIFICATED STAFF	0.00	0.00	38,083.29	47,628.79
01 2610 116 002 002 2	REG SALARY - PROF NON-CERTIFICATED STAFF	0.00	0.00	40,230.34	36,477.03
01 2610 136 001 001 1	OT - PROF NON-CERTIFICATED STAFF	0.00	0.00	39.61	300.11
01 2610 136 002 002 2	OT - PROF NON-CERTIFICATED STAFF	0.00	0.00	2,618.71	6,081.75
01 2610 140 001 001 1	Custodians-Salaries	0.00	0.00	0.00	0.00
01 2610 140 002 002 2	Custodians-Salaries	0.00	0.00	0.00	0.00
01 2610 151 001 001 1	ADD'L COMP PAID -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 2610 210 001 001 1	Group Insurance	0.00	0.00	0.00	0.00
01 2610 210 002 002 2	Group Insurance	0.00	0.00	0.00	0.00
01 2610 216 001 001 1	Group Insurance	0.00	0.00	16,245.88	13,772.62

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 2610 216 002 002 2	GROUP INS - PROF NON-CERTIFICATED STAFF	0.00	0.00	12,242.90	14,933.57
01 2610 220 001 001 1	Social Security	0.00	0.00	0.00	0.00
01 2610 220 002 002 2	Social Security	0.00	0.00	0.00	0.00
01 2610 226 001 001 1	SOC SEC PYMTS - PROF NON-CERTIFICATED	0.00	0.00	2,881.19	3,624.69
01 2610 226 002 002 2	SOC SEC PYMTS - PROF NON-CERTIFICATED	0.00	0.00	3,249.35	3,214.89
01 2610 230 001 001 1	Retirement	0.00	0.00	0.00	0.00
01 2610 230 002 002 2	Retirement	0.00	0.00	0.00	0.00
01 2610 236 001 001 1	RETIREMNT CONTR - PROF NON-CERTIFICATED	0.00	0.00	3,765.73	3,764.34
01 2610 236 002 002 2	RETIREMNT CONTR - PROF NON-CERTIFICATED	0.00	0.00	3,941.09	3,672.97
01 2610 290 001 001 1	LTDADD	0.00	0.00	0.00	0.00
01 2610 290 002 002 2	LTDADD	0.00	0.00	0.00	0.00
01 2610 296 001 001 1	OTHER BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	79.69	98.11
01 2610 296 002 002 2	OTHER BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	74.27	64.56
01 2610 330 001 001 1	Training	0.00	0.00	0.00	0.00
01 2610 330 002 002 2	Training	0.00	0.00	0.00	0.00
01 2610 333 002 002 2	MILEAGE PAID TO STAFF	0.00	0.00	0.00	0.00
01 2610 340 001 001 1	Other	0.00	0.00	0.00	0.00
01 2610 340 002 002 2	Other	0.00	0.00	0.00	0.00
01 2610 350 001 001 1	Professional and Technica	0.00	0.00	0.00	651.53
01 2610 350 002 002 2	Professional and Technica	0.00	0.00	0.00	932.30
01 2610 410 001 001 1	Water and Sewer	0.00	0.00	7,097.50	6,542.75
01 2610 410 002 002 2	Water and Sewer	0.00	0.00	8,032.25	5,409.25
01 2610 580 002 002 2	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
01 2610 610 001 001 1	Supplies	0.00	0.00	6,280.69	9,441.60
01 2610 610 002 002 2	Supplies	0.00	0.00	10,169.38	6,223.67
01 2610 621 000 000 0	Utility Energy Services	0.00	0.00	1,373.64	1,145.75
01 2610 621 001 001 1	Utility Energy Services	0.00	0.00	57,837.11	51,742.89
01 2610 621 002 002 2	Utility Energy Services	0.00	0.00	6,736.22	20,909.09
01 2610 626 001 001 1	Gasoline/Diesel	0.00	0.00	504.57	131.03
01 2610 626 002 002 2	Gasoline/Diesel	0.00	0.00	0.00	0.00
01 2610 810 001 001 1	Dues & Fees	0.00	0.00	0.00	0.00
01 2610 810 002 002 2	Dues & Fees	0.00	0.00	0.00	0.00
01 2610 955 000 000 0	Presidential Declared Disaster	0.00	0.00	0.00	0.00
2610 2610		0.00	0.00	221,483.41	236,763.29
2620 2620					
01 2620 210 001 001 1	Group Insurance	0.00	0.00	0.00	0.00
01 2620 210 002 002 2	Group Insurance	0.00	0.00	0.00	0.00
01 2620 220 001 001 1	Social Security	0.00	0.00	0.00	0.00
01 2620 220 002 002 2	Social Security	0.00	0.00	0.00	0.00
01 2620 230 001 001 1	Retirement	0.00	0.00	0.00	0.00
01 2620 230 002 002 2	Retirement	0.00	0.00	0.00	0.00
01 2620 290 001 001 1	OTHER BENEFITS	0.00	0.00	0.00	0.00
01 2620 290 002 002 2	OTHER BENEFITS	0.00	0.00	0.00	0.00
01 2620 340 001 001 1	Other	0.00	0.00	0.00	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 2620 340 002 002 2	Other	0.00	0.00	0.00	0.00
01 2620 352 001 001 1	Equipment Repair Prof Services	0.00	0.00	10,115.37	8,702.05
01 2620 352 002 002 2	Prof and Tech Services	0.00	0.00	34,416.11	8,997.10
01 2620 610 000 000 0	SUPPLIES	0.00	0.00	216.50	2,267.71
01 2620 610 001 001 1	SUPPLIES	0.00	0.00	1,048.38	4,856.75
01 2620 610 002 002 2	SUPPLIES	0.00	0.00	2,930.02	617.14
01 2620 733 001 001 1	Furniture and Equipment	0.00	0.00	0.00	0.00
01 2620 733 002 002 2	Furniture and Equipment	0.00	0.00	0.00	0.00
2620 2620		0.00	0.00	48,726.38	25,440.75
2660 SECURITY					
01 2660 111 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 2660 151 000 000 0	ADD'L COMP PAID -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 2660 211 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 2660 221 000 000 0	Social Security	0.00	0.00	0.00	0.00
01 2660 231 000 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 2660 291 000 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 2660 330 000 000 0	Training	0.00	0.00	0.00	414.90
01 2660 352 000 000 0	OTHER PROF/TECH SERVICES	0.00	0.00	0.00	2,550.10
01 2660 580 000 000 0	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
01 2660 610 000 000	Safety SUPPLIES	0.00	0.00	111.38	1,678.32
01 2660 733 000 000 0	SECURITY FURNITURE AND EQUIPMENT	0.00	0.00	0.00	0.00
2660 SECURITY		0.00	0.00	111.38	4,643.32
2670 Safety					
01 2670 330 000 000 0	Safety Training	0.00	0.00	0.00	0.00
01 2670 610 000 000 0	SUPPLIES	0.00	0.00	21.57	0.00
2670 Safety		0.00	0.00	21.57	0.00
2710 REGULAR PUPIL TRANSPORTATION					
01 2710 110 000 000 0	REG SALARY - NON-INSTRUCTION	0.00	0.00	0.00	0.00
01 2710 111 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 2710 116 000 000 0	REG SALARY - PROF NON-CERTIFICATED STAFF	0.00	0.00	78,563.16	41,923.98
01 2710 130 000 000 0	OT - NON-INSTRUCTIONAL STAFF	0.00	0.00	0.00	0.00
01 2710 136 000 000 0	OT - PROF NON-CERTIFICATED STAFF	0.00	0.00	271.65	2,871.12
01 2710 140 001 001 1	Bus Drivers-Salaries	0.00	0.00	0.00	0.00
01 2710 140 002 002 2	Bus Drivers-Salaries	0.00	0.00	0.00	0.00
01 2710 141 001 001 1	Bus Maint-Salary	0.00	0.00	0.00	0.00
01 2710 141 002 002 2	Bus Maint-Salary	0.00	0.00	0.00	0.00
01 2710 210 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 2710 210 001 001 1	Group Insurance	0.00	0.00	0.00	0.00
01 2710 210 002 002 2	Group Insurance	0.00	0.00	0.00	0.00
01 2710 216 000 000 0	GROUP INS - PROF NON-CERTIFICATED STAFF	0.00	0.00	13,392.06	10,525.57
01 2710 220 000 000 0	Social Security	0.00	0.00	0.00	0.00
01 2710 220 001 001 1	Social Security	0.00	0.00	0.00	0.00
01 2710 220 002 002 2	Social Security	0.00	0.00	0.00	0.00
01 2710 226 000 000 0	SOC SEC PYMTS - PROF NON-CERTIFICATED	0.00	0.00	5,926.25	3,372.08
01 2710 230 000 000 0	Retirement	0.00	0.00	0.00	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 2710 230 001 001 1	Retirement	0.00	0.00	0.00	0.00
01 2710 230 002 002 2	Retirement	0.00	0.00	0.00	0.00
01 2710 236 000 000 0	RETIREMNT CONTR - PROF NON-CERTIFICATED	0.00	0.00	18,328.46	2,309.35
01 2710 290 000 000 0	OTHER BENEFITS - NON-INSTRUCTION	0.00	0.00	0.00	0.00
01 2710 290 001 001 1	LTDADD	0.00	0.00	0.00	0.00
01 2710 290 002 002 2	LTDADD	0.00	0.00	0.00	0.00
01 2710 296 000 000 0	OTHER BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	91.59	92.37
01 2710 330 000 000 0	TRAINING & CONFERENCES	0.00	0.00	2,920.00	250.00
01 2710 332 000 000 0	Mileage to Parents	0.00	0.00	0.00	186.01
01 2710 340 000 000 0	Bus Driver Physicals	0.00	0.00	609.00	464.00
01 2710 520 000 000 0	Insurance - Auto	0.00	0.00	0.00	0.00
01 2710 610 000 000 0	Bus Supplies	0.00	0.00	24,817.50	22,168.49
01 2710 626 000 000 0	Gasoline/Diesel	0.00	0.00	19,991.11	22,507.63
01 2710 732 000 000 0	Bus Acquisition	0.00	0.00	0.00	0.00
01 2710 739 000 000 0	Equipment	0.00	0.00	0.00	0.00
01 2710 810 000 000 0	DUES AND FEES	0.00	0.00	791.94	150.00
2710	REGULAR PUPIL TRANSPORTATION	0.00	0.00	165,702.72	106,820.60
2712	SCHOOL AGE SPEC ED TRANSPORTATION				
01 2712 110 000 000 0	SPED DRIVER SALARY	0.00	0.00	0.00	0.00
01 2712 110 003 000 0	SPED DRIVER SALARY	0.00	0.00	0.00	2,547.40
01 2712 140 003 000 0	Trans-Presch-Sp Ed-Salary	0.00	0.00	0.00	0.00
01 2712 140 003 001 1	Trans-Sp Ed-Salary	0.00	0.00	0.00	0.00
01 2712 140 003 002 2	Trans-Sp Ed-Salary	0.00	0.00	0.00	0.00
01 2712 210 003 000 0	Group Insurance	0.00	0.00	0.00	0.00
01 2712 210 003 001 1	Group Insurance	0.00	0.00	0.00	0.00
01 2712 210 003 002 2	Group Insurance	0.00	0.00	0.00	0.00
01 2712 220 003 000 0	Social Security	0.00	0.00	0.00	194.88
01 2712 220 003 001 1	Social Security	0.00	0.00	0.00	0.00
01 2712 220 003 002 2	Social Security	0.00	0.00	0.00	0.00
01 2712 230 003 000 0	Retirement	0.00	0.00	0.00	0.00
01 2712 230 003 001 1	Retirement	0.00	0.00	0.00	0.00
01 2712 230 003 002 2	Retirement	0.00	0.00	0.00	0.00
01 2712 290 003 000 0	OTHER BENEFITS - NON-INSTRUCTION	0.00	0.00	0.00	0.00
01 2712 290 003 001 1	OTHER BENEFITS	0.00	0.00	0.00	0.00
01 2712 290 003 002 2	OTHER BENEFITS	0.00	0.00	0.00	0.00
01 2712 332 003 000 0	Mileage to Parents	0.00	0.00	0.00	0.00
01 2712 334 003 000 0	Trans To Other Districts	0.00	0.00	0.00	0.00
01 2712 334 003 001 1	Sp Ed Transportation	0.00	0.00	0.00	0.00
01 2712 334 003 002 2	Sp Ed Transportation	0.00	0.00	0.00	0.00
01 2712 340 003 000 0	Other	0.00	0.00	0.00	0.00
01 2712 610 003 000 0	Sped Bus Supplies	0.00	0.00	0.00	0.00
01 2712 626 000 000 0	Gasoline/Diesel	0.00	0.00	0.00	0.00
2712	SCHOOL AGE SPEC ED TRANSPORTATION	0.00	0.00	0.00	2,742.28
2730	Vehicle Servicing and Maintenance-Reg ed				
01 2730 352 000 000 0	OTHER PROF/TECH SERVICES	0.00	0.00	13,660.44	0.00
01 2730 610 000 000 0	SUPPLIES	0.00	0.00	5,644.17	0.00
2730	Vehicle Servicing and Maintenance-Reg ed	0.00	0.00	19,304.61	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
2732	Vehicle Servicing and Maintenance-SPED				
01 2732 610 000 000 0	Equipment Supplies Sped	0.00	0.00	0.00	0.00
2732	Vehicle Servicing and Maintenance-SPED	0.00	0.00	0.00	0.00
2900	OTHER SUPPORT SERVICES				
01 2900 110 000 000 0	REG SALARY - NON-INSTRUCTION	0.00	0.00	17,487.46	13,417.88
01 2900 111 001 001 1	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 2900 116 000 000 0	REG SALARY - PROF NON-CERTIFICATED STAFF	0.00	0.00	0.00	0.00
01 2900 130 000 000 0	OT - NON-INSTRUCTIONAL STAFF	0.00	0.00	0.00	486.29
01 2900 151 001 001 1	ADD'L COMP PAID -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 2900 210 000 000 0	Group Insurance	0.00	0.00	1,477.72	974.62
01 2900 211 001 001 1	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 2900 216 000 000 0	GROUP INS - PROF NON-CERTIFICATED STAFF	0.00	0.00	0.00	0.00
01 2900 220 000 000 0	Social Security	0.00	0.00	1,330.67	1,061.11
01 2900 221 001 001 1	Social Security	0.00	0.00	0.00	0.00
01 2900 226 000 000 0	SOC SEC PYMTS - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 2900 230 000 000 0	Retirement	0.00	0.00	1,266.85	1,048.00
01 2900 231 001 001 1	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 2900 236 000 000 0	RETIREMNT CONTR - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 2900 281 001 001 1	HEALTH BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 2900 286 000 000 0	HEALTH BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 2900 290 000 000 0	OTHER BENEFITS - NON-INSTRUCTION	0.00	0.00	19.46	14.13
01 2900 291 000 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 2900 291 001 001 1	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 2900 296 000 000 0	OTHER BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 2900 330 000 000 0	Training	0.00	0.00	0.00	0.00
2900	OTHER SUPPORT SERVICES	0.00	0.00	21,582.16	17,002.03
3300	COMMUNITY SERVICES				
01 3300 330 000 000 0	TRAINING & CONFERENCES	0.00	0.00	0.00	0.00
01 3300 610 000 000	Community Services	0.00	0.00	829.42	21.50
3300	COMMUNITY SERVICES	0.00	0.00	829.42	21.50
3400	CATEGORICAL GRANTS FROM CORPORATIONS				
01 3400 112 000 000 0	REG SALARY -INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 3400 212 000 000 0	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 3400 222 000 000 0	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 3400 232 000 000 0	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 3400 282 000 000 0	HEALTH BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 3400 292 000 000 0	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 3400 610 000 000	SUPPLIES	0.00	0.00	0.00	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
3400	CATEGORICAL GRANTS FROM CORPORATIONS	0.00	0.00	0.00	0.00
3535	HAL				
01 3535 151 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	1,425.91
01 3535 211 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	312.74
01 3535 221 000 000 0	Social Security	0.00	0.00	0.00	104.29
01 3535 231 000 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	140.89
01 3535 291 000 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	2.14
01 3535 330 000 000 0	HAL TRAINING & CONFERENCES	0.00	0.00	(50.00)	0.00
01 3535 580 000 000 0	HAL TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
01 3535 610 000 000 0	SUPPLIES	0.00	0.00	1,214.43	440.06
3535	HAL	0.00	0.00	1,164.43	2,426.03
3540	STATE EARLY CHILDHOOD				
01 3540 110 000 000 0	REGULAR SALARIES	0.00	0.00	0.00	0.00
01 3540 111 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	38,058.48	35,625.00
01 3540 112 000 000 0	REG SALARY -INSTRUCT AIDES/ASSIST	0.00	0.00	15,260.80	19,910.20
01 3540 132 000 000 0	OT - INSTRUCTIONAL AIDES/ASSIST	0.00	0.00	0.00	1,107.58
01 3540 210 000 000 0	Group Insurance	0.00	0.00	0.00	0.00
01 3540 211 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 3540 212 000 000 0	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	123.45	7,561.90
01 3540 220 000 000 0	Social Security	0.00	0.00	0.00	0.00
01 3540 221 000 000 0	Social Security	0.00	0.00	2,885.67	2,675.83
01 3540 222 000 000 0	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	1,152.11	1,600.67
01 3540 230 000 000 0	Retirement	0.00	0.00	0.00	0.00
01 3540 231 000 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	3,759.36	3,518.94
01 3540 232 000 000 0	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	1,507.43	2,076.11
01 3540 290 000 000 0	LTDADD	0.00	0.00	0.00	0.00
01 3540 291 000 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	79.82	74.82
01 3540 292 000 000 0	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	29.15	28.09
01 3540 320 002 002 2	Pre-K Inservice	0.00	0.00	0.00	0.00
01 3540 330 002 002 2	TRAINING & CONFERENCES	0.00	0.00	0.00	0.00
01 3540 352 002 002 2	OTHER PROF/TECH SERVICES	0.00	0.00	0.00	0.00
01 3540 420 001 001 1	TEXTBOOKS	0.00	0.00	0.00	0.00
01 3540 540 001 001 1	ADVERTISING AND PRINTING	0.00	0.00	0.00	0.00
01 3540 580 002 002 2	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
01 3540 610 002 002 2	Early childhood education grant (presch)	0.00	0.00	1,218.04	3,101.06
01 3540 733 002 002 2	FURNITURE & EQUIPMENT	0.00	0.00	0.00	0.00
01 3540 810 002 002 2	DUES AND FEES	0.00	0.00	0.00	62.50
3540	STATE EARLY CHILDHOOD	0.00	0.00	64,074.31	77,342.70
3570	Teacher Evaluation Development Grants				
01 3570 111 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 3570 211 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 3570 221 000 000 0	Social Security	0.00	0.00	0.00	0.00
01 3570 231 000 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 3570 291 000 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 3570 320 000 000 0	PROFESSIONAL EDUCATIONAL SERVICE Inservi	0.00	0.00	0.00	0.00
01 3570 330 000 000 0	Training	0.00	0.00	0.00	0.00
01 3570 333 000 000 0	MILEAGE PAID TO STAFF	0.00	0.00	0.00	0.00
01 3570 490 000 000 0	OTHER SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00
01 3570 580 000 000 0	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
3570	Teacher Evaluation Development Grants	0.00	0.00	0.00	0.00
3599	OTHER STATE CATEGORICAL PROGRAMS:				
01 3599 352 000 000 0	OTHER PROF/TECH SERVICES	0.00	0.00	0.00	0.00
01 3599 352 400 000 0	OTHER PROF/TECH SERVICES	0.00	0.00	0.00	3,750.00
01 3599 540 400 000 0	ADVERTISING AND PRINTING	0.00	0.00	0.00	0.00
01 3599 580 400 000 0	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	253.91
01 3599 610 000 000 0	SUPPLIES	0.00	0.00	0.00	0.00
01 3599 610 400 000 0	SUPPLIES	0.00	0.00	(766.37)	1,415.93
3599	OTHER STATE CATEGORICAL PROGRAMS:	0.00	0.00	(766.37)	5,419.84
6200	TITLE I ESSA IMPROVING BSC PRGRMS ACCNT				
01 6200 111 004 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	23,428.02	33,997.50
01 6200 112 004 000 0	REG SALARY -INSTRUCT AIDES/ASSIST	0.00	0.00	16,989.90	11,825.52
01 6200 113 004 000 0	REG SALARY - SUBSTITUTE TEACHERS	0.00	0.00	0.00	0.00
01 6200 132 004 000 0	OT - INSTRUCTIONAL AIDES/ASSIST	0.00	0.00	455.78	143.20
01 6200 151 004 000 0	ADD'L COMP PAID -TEACHER/PROF STAFF	0.00	0.00	2,322.96	2,095.50
01 6200 211 004 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	13,183.57	11,468.82
01 6200 212 004 000 0	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	2,329.39	0.00
01 6200 221 004 000 0	Social Security	0.00	0.00	1,897.70	2,599.51
01 6200 222 004 000 0	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	1,311.02	904.25
01 6200 223 004 000 0	SOC SEC PYMTS - SUBSTITUTE TEACHERS	0.00	0.00	0.00	0.00
01 6200 231 004 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	2,543.70	3,565.19
01 6200 232 004 000 0	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	1,723.26	1,182.24
01 6200 291 004 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	54.05	59.92
01 6200 292 004 000 0	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	35.63	23.76
01 6200 610 004 000 0	SUPPLIES	0.00	0.00	0.00	0.00
6200	TITLE I ESSA IMPROVING BSC PRGRMS ACCNT	0.00	0.00	66,274.98	67,865.41
6210	TITLE I, PART A ESSA IMPROV THE ACADEM				
01 6210 112 004 000 0	Teacher Salary	0.00	0.00	0.00	0.00
01 6210 222 004 000 0	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6210 232 004 000 0	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6210 292 004 000 0	Other Grants	0.00	0.00	0.00	0.00
01 6210 350 004 000 0	ARRA - Title I - Services	0.00	0.00	0.00	0.00
6210	TITLE I, PART A ESSA IMPROV THE ACADEM	0.00	0.00	0.00	0.00
6212	School Improvement Grant- CSI				
01 6212 111 052 002 2	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	35,476.98	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 6212 111 056 002 2	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 6212 111 058 002 2	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 6212 111 063 002 2	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 6212 112 053 002 2	REG SALARY -INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6212 116 053 002 2	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 6212 132 053 002 2	OT - INSTRUCTIONAL AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6212 211 052 002 2	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	11,561.70	0.00
01 6212 211 056 002 2	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6212 211 058 002 2	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6212 211 063 002 2	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6212 212 053 002 2	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6212 216 053 002 2	GROUP INS - PROF NON-CERTIFICATED STAFF	0.00	0.00	0.00	0.00
01 6212 221 052 002 2	Social Security	0.00	0.00	2,561.88	0.00
01 6212 221 056 002 2	Social Security	0.00	0.00	0.00	0.00
01 6212 221 058 002 2	Social Security	0.00	0.00	0.00	0.00
01 6212 221 063 002 2	Social Security	0.00	0.00	0.00	0.00
01 6212 222 053 002 2	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6212 226 053 002 2	SOC SEC PYMTS - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 6212 231 052 002 2	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	3,504.36	0.00
01 6212 231 056 002 2	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6212 231 058 002 2	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6212 231 063 002 2	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6212 232 053 002 2	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6212 236 053 002 2	RETIREMNT CONTR - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 6212 291 052 002 2	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	74.52	0.00
01 6212 291 056 002 2	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6212 291 058 002 2	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6212 291 063 002 2	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6212 292 053 002 2	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6212 296 053 002 2	OTHER BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 6212 330 063 002 2	Training	0.00	0.00	1,500.00	0.00
01 6212 490 053 002 2	OTHER SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00
01 6212 490 060 002 2	OTHER SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00
01 6212 580 053 002 2	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	37.60	0.00
01 6212 580 056 002 2	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
01 6212 580 062 002 2	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
01 6212 580 063 002 2	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
01 6212 591 053 002 2	Purchased Services	0.00	0.00	0.00	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 6212 610 050 002 2	SUPPLIES	0.00	0.00	0.00	0.00
01 6212 610 051 002 2	SUPPLIES	0.00	0.00	0.00	0.00
01 6212 610 055 002 2	SUPPLIES	0.00	0.00	0.00	0.00
01 6212 610 057 002 2	SUPPLIES	0.00	0.00	0.00	2,177.71
01 6212 610 059 002 2	SUPPLIES	0.00	0.00	0.00	0.00
01 6212 610 061 002 2	SUPPLIES	0.00	0.00	0.00	0.00
01 6212 731 057 002 2	Machinery	0.00	0.00	0.00	0.00
01 6212 734 000 000 0	Tech Hardware	0.00	0.00	0.00	0.00
6212	School Improvement Grant- CSI	0.00	0.00	54,717.04	2,177.71
6230	TITLE I, PART D, SUBPART 2 ED OF NEG				
01 6230 210 001 001 1	Title II Part A - FICA	0.00	0.00	0.00	0.00
01 6230 220 001 001 1	Title II Part A - Retirement	0.00	0.00	0.00	0.00
6230	TITLE I, PART D, SUBPART 2 ED OF NEG	0.00	0.00	0.00	0.00
6310	TITLE II, PART A ESSA TCHR QUAL GRANTS				
01 6310 110 001 000 0	Title II Part A - Salary	0.00	0.00	0.00	0.00
01 6310 110 004 000 0	Title II Part A - Salary	0.00	0.00	0.00	0.00
01 6310 111 004 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 6310 210 004 000 0	Title II Part A - Group Insurance	0.00	0.00	0.00	0.00
01 6310 220 004 000 0	Title II Part A - Social Security	0.00	0.00	0.00	0.00
01 6310 221 004 000 0	Social Security	0.00	0.00	0.00	0.00
01 6310 230 004 000 0	Title II Part A -Retirement	0.00	0.00	0.00	0.00
01 6310 231 004 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6310 290 004 000 0	LTDADD	0.00	0.00	0.00	0.00
01 6310 291 004 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6310 610 004 000 0	Title II Part A NCLB	0.00	0.00	0.00	0.00
01 6310 810 004 000 0	Title II Part A NCLB	0.00	0.00	0.00	0.00
6310	TITLE II, PART A ESSA TCHR QUAL GRANTS	0.00	0.00	0.00	0.00
6330	TITLE VI REAP				
01 6330 610 000 000 0	SUPPLIES	0.00	0.00	0.00	0.00
6330	TITLE VI REAP	0.00	0.00	0.00	0.00
6404	IDEA PART B(611) BASE ALLOC BIRTH TO 4				
01 6404 110 004 000 0	IDEA - Salary	0.00	0.00	0.00	0.00
01 6404 591 004 000 0	IDEA - Contracted Servic	0.00	0.00	0.00	0.00
01 6404 810 004 000 0	IDEA - Dues & Fees	0.00	0.00	0.00	0.00
6404	IDEA PART B(611) BASE ALLOC BIRTH TO 4	0.00	0.00	0.00	0.00
6406	IDEA PRESCHOOL(619) BASE ALLOC				
01 6406 580 004 000 0	IDEA - Preschool Travel	0.00	0.00	0.00	0.00
01 6406 591 004 000 0	IDEA - Preschool Contract Services	0.00	0.00	0.00	1,168.00
6406	IDEA PRESCHOOL(619) BASE ALLOC	0.00	0.00	0.00	1,168.00
6408	IDEA				
01 6408 111 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	19,985.52	0.00
01 6408 112 000 000 0	REG SALARY -INSTRUCT AIDES/ASSIST	0.00	0.00	9,288.86	0.00
01 6408 211 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6408 212 000 000 0	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	4,135.42	0.00
01 6408 221 000 000 0	Social Security- Certified Teachers	0.00	0.00	1,504.35	0.00
01 6408 222 000 000 0	Social Security-Aides	0.00	0.00	649.55	0.00
01 6408 231 000 000 0	RETIREMENT CONTR - TEACHERS/PROF	0.00	0.00	1,974.12	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
	STAFF				
01 6408 232 000 000 0	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	917.54	0.00
01 6408 281 000 000 0	HEALTH BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6408 282 000 000 0	HEALTH BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6408 291 000 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	41.94	0.00
01 6408 292 000 000 0	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	19.01	0.00
01 6408 591 004 000 0	Contracted Services	0.00	0.00	0.00	34,944.60
6408 IDEA		0.00	0.00	38,516.31	34,944.60
6410 IDEA ENROLLMENT/POVERTY					
01 6410 110 004 000 0	IDEA - Salary	0.00	0.00	0.00	0.00
01 6410 111 004 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 6410 120 004 000 0	IDEA - Substitute Salary	0.00	0.00	0.00	0.00
01 6410 210 004 000 0	IDEA -Group Insurance	0.00	0.00	0.00	0.00
01 6410 211 004 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6410 220 004 000 0	IDEA - Social Security	0.00	0.00	0.00	0.00
01 6410 221 004 000 0	Social Security	0.00	0.00	0.00	0.00
01 6410 230 004 000 0	IDEA - Retirement	0.00	0.00	0.00	0.00
01 6410 231 004 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6410 290 004 000 0	LTDADD	0.00	0.00	0.00	0.00
01 6410 291 004 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6410 340 004 000 0	IDEA - Other	0.00	0.00	0.00	0.00
01 6410 580 004 000 0	IDEA - Travel	0.00	0.00	0.00	0.00
01 6410 591 004 000 0	IDEA - Contracted Services	0.00	0.00	0.00	0.00
01 6410 610 004 000 0	IDEA - Supplies	0.00	0.00	0.00	0.00
01 6410 810 004 000 0	IDEA - Dues & Fees	0.00	0.00	0.00	0.00
6410 IDEA ENROLLMENT/POVERTY		0.00	0.00	0.00	0.00
6411 IDEA PART B EARLY INTERVENING SERVICES					
01 6411 110 004 000 0	FLEX FUND - Salary	0.00	0.00	0.00	0.00
01 6411 210 004 000 0	FLEX FUND - FICA	0.00	0.00	0.00	0.00
01 6411 220 004 000 0	FLEX FUND - Retirement	0.00	0.00	0.00	0.00
01 6411 610 004 000 0	FLEX FUND - Supplies	0.00	0.00	0.00	0.00
6411 IDEA PART B EARLY INTERVENING SERVICES		0.00	0.00	0.00	0.00
6421 IDEA S/A ARP					
01 6421 591 003 000 0	Contracted Services	0.00	0.00	0.00	0.00
01 6421 610 003 000 0	SUPPLIES	0.00	0.00	0.00	0.00
6421 IDEA S/A ARP		0.00	0.00	0.00	0.00
6422 IDEA ARP 3-5					
01 6422 591 003 000 0	Contracted Services	0.00	0.00	0.00	0.00
01 6422 610 003 000 0	SUPPLIES	0.00	0.00	0.00	0.00
6422 IDEA ARP 3-5		0.00	0.00	0.00	0.00
6450 Medicaid In Public Schools (MIPS)					
01 6450 591 000 000 0	Contracted Services	0.00	0.00	0.00	0.00
6450 Medicaid In Public Schools (MIPS)		0.00	0.00	0.00	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
6690	OTHER FED NON-CAT EXPENDITURES				
01 6690 111 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 6690 112 000 000 0	REG SALARY -INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6690 116 000 000 0	REG SALARY - PROF NON-CERTIFICATED STAFF	0.00	0.00	0.00	0.00
01 6690 211 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6690 212 000 000 0	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6690 216 000 000 0	GROUP INS - PROF NON-CERTIFICATED STAFF	0.00	0.00	0.00	0.00
01 6690 221 000 000 0	Social Security- Certified Teachers	0.00	0.00	0.00	0.00
01 6690 222 000 000 0	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6690 226 000 000 0	SOC SEC PYMTS - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 6690 231 000 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6690 232 000 000 0	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6690 236 000 000 0	RETIREMNT CONTR - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 6690 281 000 000 0	HEALTH BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6690 282 000 000 0	HEALTH BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6690 286 000 000 0	HEALTH BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
01 6690 296 000 000 0	OTHER BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00
6690	OTHER FED NON-CAT EXPENDITURES	0.00	0.00	0.00	0.00
6700	FED VOC & APP TECH ED (CARL PERKINS)				
01 6700 610 002 002 2	SUPPLIES	0.00	0.00	0.00	0.00
6700	FED VOC & APP TECH ED (CARL PERKINS)	0.00	0.00	0.00	0.00
6915	TITLE I, PART C ESSA - MIGRANT EDUCATION				
01 6915 110 005 000 0	Mig-Instr-Teacher-Salary	0.00	0.00	0.00	0.00
01 6915 110 002 002 2	Migrant Bus Driver	0.00	0.00	0.00	0.00
01 6915 111 002 002 2	Migrant Teacher	0.00	0.00	0.00	0.00
01 6915 112 002 002 2	Migrant Para	0.00	0.00	0.00	0.00
01 6915 132 002 002 2	OT - INSTRUCTIONAL AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6915 140 005 000 0	Aides-Wsinstr-Salaries	0.00	0.00	0.00	0.00
01 6915 210 005 000 0	Group Insurance	0.00	0.00	0.00	0.00
01 6915 211 002 002 2	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6915 220 005 000 0	Social Security	0.00	0.00	0.00	0.00
01 6915 220 002 002 2	Social Security	0.00	0.00	0.00	0.00
01 6915 221 002 002 2	Social Security	0.00	0.00	0.00	0.00
01 6915 222 002 002 2	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6915 230 005 000 0	Retirement	0.00	0.00	0.00	0.00
01 6915 230 002 002 2	Retirement	0.00	0.00	0.00	0.00
01 6915 231 002 002 2	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6915 232 002 002 2	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6915 240 005 000 0	Workers Compensation	0.00	0.00	0.00	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 6915 290 005 000 0	OTHER BENEFITS	0.00	0.00	0.00	0.00
01 6915 290 002 002 2	OTHER BENEFITS - NON-INSTRUCTION	0.00	0.00	0.00	0.00
01 6915 291 005 000 0	Unemployment	0.00	0.00	0.00	0.00
01 6915 291 002 002 2	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6915 292 002 002 2	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6915 320 004 000 0	Contracted Services	0.00	0.00	0.00	0.00
6915	TITLE I, PART C ESSA - MIGRANT EDUCATION	0.00	0.00	0.00	0.00
6925	TITLE III ESSA - LIMITED ENG PROF GRANT				
01 6925 110 004 000 0	Title III - LEP Salary	0.00	0.00	0.00	0.00
01 6925 130 004 000 0	Title III - LEP Stipend	0.00	0.00	0.00	0.00
01 6925 210 004 000 0	Title III - LEP FICA	0.00	0.00	0.00	0.00
01 6925 220 004 000 0	Title III - LEP Retirement	0.00	0.00	0.00	0.00
01 6925 230 004 000 0	Title III - LEP Ins	0.00	0.00	0.00	0.00
01 6925 610 004 000 0	Title III - LEP supplies	0.00	0.00	0.00	0.00
01 6925 810 004 000 0	Title III - LEP dues/fees	0.00	0.00	0.00	0.00
6925	TITLE III ESSA - LIMITED ENG PROF GRANT	0.00	0.00	0.00	0.00
6967	TITLE IV, PRT A NCLB -SAFE & DRUG FREE				
01 6967 110 004 000 0	Title IV Part A - Salary	0.00	0.00	0.00	0.00
01 6967 210 004 000 0	Title IV Part A -Group Insurance	0.00	0.00	0.00	0.00
01 6967 220 004 000 0	Title IV Part A -Social Security	0.00	0.00	0.00	0.00
01 6967 230 004 000 0	Title IV Part A Retirement	0.00	0.00	0.00	0.00
01 6967 330 000 000 0	TRAINING & CONFERENCES Title IV	0.00	0.00	0.00	0.00
01 6967 330 001 001 1	EMPLOYEE TRNG & DEVELOPMENT SERVICES	0.00	0.00	0.00	0.00
01 6967 610 000 000	TITLE IV PART A	0.00	0.00	0.00	0.00
01 6967 810 000 000	Title IV Part A - Safe/Drug Free	0.00	0.00	0.00	0.00
6967	TITLE IV, PRT A NCLB -SAFE & DRUG FREE	0.00	0.00	0.00	0.00
6968	TITLE IV, PART B ESSA 21ST CENT COMM LRN				
01 6968 112 002 002 2	REG SALARY -INSTRUCT AIDES/ASSIST	0.00	0.00	17,736.18	20,005.10
01 6968 113 002 002 2	REG SALARY - SUBSTITUTE TEACHERS	0.00	0.00	0.00	0.00
01 6968 132 002 002 2	OT - INSTRUCTIONAL AIDES/ASSIST	0.00	0.00	243.34	254.26
01 6968 140 001 001 1	OTHER STAFF SALARIES	0.00	0.00	0.00	0.00
01 6968 210 001 001 1	Group Insurance	0.00	0.00	0.00	0.00
01 6968 212 002 002 2	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	4,677.84	3,004.42
01 6968 220 001 001 1	Social Security	0.00	0.00	0.00	0.00
01 6968 222 002 002 2	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	1,331.30	1,282.54
01 6968 223 002 002 2	SOC SEC PYMTS - SUBSTITUTE TEACHERS	0.00	0.00	0.00	0.00
01 6968 230 001 001 1	Retirement	0.00	0.00	0.00	0.00
01 6968 232 002 002 2	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	1,479.74	1,552.74
01 6968 233 002 002 2	RETIREMENT CONTR - SUBSTITUTE TEACHERS	0.00	0.00	0.00	0.00
01 6968 290 001 001 1	OTHER BENEFITS	0.00	0.00	0.00	0.00
01 6968 292 002 002 2	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	36.81	36.38
01 6968 330 002 002 2	TRAINING & CONFERENCES	0.00	0.00	135.00	0.00
01 6968 352 002 002 2	OTHER PROF/TECH SERVICES	0.00	0.00	0.00	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 6968 540 002 002 2	ADVERTISING AND PRINTING	0.00	0.00	0.00	0.00
01 6968 580 002 002 2	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	479.59	64.99
01 6968 610 002 002 2	SUPPLIES	0.00	0.00	990.74	307.27
01 6968 810 002 002 2	DUES AND FEES	0.00	0.00	0.00	0.00
6968	TITLE IV, PART B ESSA 21ST CENT COMM LRN	0.00	0.00	27,110.54	26,507.70
6988	After School ESSER ELO				
01 6988 111 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	11,875.00	3,425.00
01 6988 112 000 000 0	REG SALARY - PROF NON-CERTIFICATED STAFF	0.00	0.00	0.00	4,987.84
01 6988 211 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	2,348.72	0.00
01 6988 212 000 000 0	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	1,048.56
01 6988 221 000 000 0	Social Security- Certified Teachers	0.00	0.00	885.27	262.00
01 6988 222 000 000 0	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	368.09
01 6988 231 000 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	1,173.01	338.31
01 6988 232 000 000 0	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	340.81
01 6988 281 000 000 0	HEALTH BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6988 282 000 000 0	HEALTH BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6988 291 000 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	18.70	0.00
01 6988 292 000 000 0	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	11.75
01 6988 330 000 000 0	Training	0.00	0.00	0.00	0.00
01 6988 580 000 000 0	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
01 6988 610 000 000 0	SUPPLIES	0.00	0.00	202.23	551.09
6988	After School ESSER ELO	0.00	0.00	16,502.93	11,333.45
6989	ESSER ELO-SUMMER				
01 6989 111 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 6989 112 000 000 0	REG SALARY -INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6989 211 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6989 212 000 000 0	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6989 221 000 000 0	Social Security- Certified Teachers	0.00	0.00	0.00	0.00
01 6989 222 000 000 0	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6989 231 000 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6989 232 000 000 0	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6989 291 000 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6989 292 000 000 0	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	0.00
01 6989 610 000 000 0	SUPPLIES	0.00	0.00	0.00	0.00
6989	ESSER ELO-SUMMER	0.00	0.00	0.00	0.00
6990	OTHER FED CATEGORICAL RECEIPTS				
01 6990 221 000 000 0	Social Security- Certified Teachers	0.00	0.00	0.00	0.00
01 6990 236 000 000 0	RETIREMNT CONTR - PROF NON-CERTIFICATED	0.00	0.00	0.00	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 6990 610 004 000 0	SUPPLIES	0.00	0.00	15,788.00	2,648.00
6990	OTHER FED CATEGORICAL RECEIPTS	0.00	0.00	15,788.00	2,648.00
6992	REAP				
01 6992 610 004 000 0	REAP- supplies	0.00	0.00	7,127.00	3,462.60
6992	REAP	0.00	0.00	7,127.00	3,462.60
6996	ESSER				
01 6996 310 000 000 0	OFFICIAL/ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00
01 6996 315 000 000 0	ACCOUNTING & AUDITING SERVICES	0.00	0.00	0.00	0.00
01 6996 317 000 000 0	CONTRACTED LEGAL SERVICES	0.00	0.00	0.00	0.00
01 6996 320 000 000 0	PROFESSIONAL EDUCATIONAL SERVICE Inservi	0.00	0.00	0.00	0.00
01 6996 330 000 000 0	Training	0.00	0.00	0.00	0.00
01 6996 332 000 000 0	MILEAGE TO PARENTS	0.00	0.00	0.00	0.00
01 6996 333 000 000 0	MILEAGE PAID TO STAFF	0.00	0.00	0.00	0.00
01 6996 340 000 000 0	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
01 6996 351 000 000 0	Data Processing and Coding Services	0.00	0.00	0.00	0.00
01 6996 352 000 000 0	OTHER PROF/TECH SERVICES	0.00	0.00	0.00	0.00
01 6996 382 000 000 0	DISTANCE EDUCATION AND TELECOMMUNICATION	0.00	0.00	0.00	0.00
01 6996 420 000 000 0	Cleaning Services	0.00	0.00	0.00	0.00
01 6996 430 000 000 0	Equipment Repair	0.00	0.00	0.00	0.00
01 6996 440 000 000 0	Rentals	0.00	0.00	0.00	0.00
01 6996 510 000 000 0	Student Transportation Services	0.00	0.00	0.00	0.00
01 6996 531 000 000 0	Postage	0.00	0.00	0.00	0.00
01 6996 540 000 000 0	ADVERTISING AND PRINTING	0.00	0.00	0.00	0.00
01 6996 580 000 000 0	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
01 6996 591 000 000 0	Contracted Services	0.00	0.00	0.00	0.00
01 6996 610 000 000 0	SUPPLIES	0.00	0.00	0.00	0.00
01 6996 626 000 000 0	Gasoline/Diesel	0.00	0.00	0.00	0.00
01 6996 642 000 000 0	Audio-Visual Materials	0.00	0.00	0.00	0.00
01 6996 643 000 000 0	Computer Software	0.00	0.00	0.00	0.00
01 6996 650 000 000 0	Supplies - tech related	0.00	0.00	0.00	0.00
01 6996 733 000 000 0	FURNITURE AND EQUIPMENT	0.00	0.00	0.00	0.00
01 6996 735 000 000 0	Computer Software	0.00	0.00	0.00	0.00
01 6996 810 000 000 0	DUES AND FEES	0.00	0.00	0.00	0.00
6996	ESSER	0.00	0.00	0.00	0.00
6997	ESSERS II				
01 6997 111 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	0.00	0.00
01 6997 211 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6997 221 000 000 0	Social Security- Certified Teachers	0.00	0.00	0.00	0.00
01 6997 231 000 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6997 281 000 000 0	HEALTH BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6997 291 000 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00
01 6997 330 000 000 0	Training	0.00	0.00	0.00	0.00
01 6997 395 000 000 0	SUBAWARDS \$25,000 OR LESS	0.00	0.00	0.00	0.00
01 6997 396 000 000 0	SUBAWARDS EXCEEDING \$25,000	0.00	0.00	0.00	0.00
01 6997 450 000 000 0	Construction Services	0.00	0.00	0.00	0.00

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 6997 591 000 000 0	Contracted Services	0.00	0.00	0.00	0.00
01 6997 610 000 000 0	SUPPLIES	0.00	0.00	0.00	4,615.00
01 6997 720 000 000 0	Building	0.00	0.00	0.00	0.00
01 6997 732 000 000 0	Vehicles/Bus	0.00	0.00	0.00	0.00
01 6997 733 000 000 0	FURNITURE AND EQUIPMENT	0.00	0.00	0.00	0.00
01 6997 734 000 000 0	Tech Hardware	0.00	0.00	0.00	0.00
6997	ESSERS II	0.00	0.00	0.00	4,615.00
6998	ESSER III				
01 6998 111 000 000 0	REG SALARY -TEACHER/PROF STAFF	0.00	0.00	52,975.50	51,093.48
01 6998 112 000 000 0	REG SALARY -INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	10,095.88
01 6998 116 000 000 0	REG SALARY - PROF NON-CERTIFICATED STAFF	0.00	0.00	0.00	23,689.64
01 6998 132 000 000 0	OT - INSTRUCTIONAL AIDES/ASSIST	0.00	0.00	0.00	763.81
01 6998 136 000 000 0	OT - PROF NON-CERTIFICATED STAFF	0.00	0.00	0.00	829.53
01 6998 211 000 000 0	GROUP INS - TEACHERS/PROF STAFF	0.00	0.00	16,620.84	15,594.00
01 6998 212 000 000 0	GROUP INS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	2,785.85
01 6998 216 000 000 0	GROUP INS - PROF NON-CERTIFICATED STAFF	0.00	0.00	0.00	9,504.47
01 6998 221 000 000 0	Social Security- Certified Teachers	0.00	0.00	3,745.79	3,616.74
01 6998 222 000 000 0	SOC SEC PYMTS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	798.46
01 6998 226 000 000 0	SOC SEC PYMTS - PROF NON-CERTIFICATED	0.00	0.00	0.00	1,846.19
01 6998 231 000 000 0	RETIREMENT CONTR - TEACHERS/PROF STAFF	0.00	0.00	5,232.83	5,046.96
01 6998 232 000 000 0	RETIREMENT CONTR - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	1,072.70
01 6998 236 000 000 0	RETIREMNT CONTR - PROF NON-CERTIFICATED	0.00	0.00	0.00	2,421.96
01 6998 291 000 000 0	OTHER BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	108.76	91.91
01 6998 292 000 000 0	OTHER BENEFITS - INSTRUCT AIDES/ASSIST	0.00	0.00	0.00	16.88
01 6998 296 000 000 0	OTHER BENEFITS - PROF NON-CERTIFICATED	0.00	0.00	0.00	47.70
01 6998 330 000 000 0	Training	0.00	0.00	0.00	0.00
01 6998 333 000 000 0	MILEAGE PAID TO STAFF	0.00	0.00	0.00	0.00
01 6998 382 000 000 0	DISTANCE EDUCATION AND TELECOMMUNICATION	0.00	0.00	0.00	0.00
01 6998 395 000 000 0	SUBAWARDS \$25,000 OR LESS	0.00	0.00	0.00	0.00
01 6998 396 000 000 0	SUBAWARDS EXCEEDING \$25,000	0.00	0.00	0.00	0.00
01 6998 450 000 000 0	Construction Services	0.00	0.00	0.00	0.00
01 6998 591 000 000 0	Contracted Services	0.00	0.00	33,877.00	0.00
01 6998 610 000 000 0	SUPPLIES	0.00	0.00	0.00	11,746.52
01 6998 643 000 000 0	Computer Software	0.00	0.00	0.00	0.00
01 6998 650 000 000 0	Supplies - tech related	0.00	0.00	33,155.00	0.00
01 6998 732 000 000 0	Vehicles/Bus	0.00	0.00	0.00	0.00
01 6998 733 000 000 0	FURNITURE AND EQUIPMENT	0.00	0.00	0.00	0.00
01 6998 734 000 000 0	Tech Hardware	0.00	0.00	0.00	0.00
6998	ESSER III	0.00	0.00	145,715.72	141,062.68
8000	TRANSFERS (OUTGOING)				
01 8000 900 000 000 0	Trf to Depreciation/other funds	0.00	0.00	0.00	0.00

**Comparison Report by Function**

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
01 8000 912 000 000 0	Transfers to Lunch	0.00	0.00	0.00	0.00
01 8000 913 000 000 0	Transfer to Activity Acct	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	0.00	0.00	0.00	0.00
01	GENERAL FUND	7,204,907.00	0.00	3,160,247.24	3,053,157.79

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
02	Lunch Fund				
3100	Food Service Operations				
02 3100 110 000 000 0	REG SALARY - NON-INSTRUCTION	368,000.00	0.00	43,570.58	38,537.45
02 3100 130 000 000 0	OT - NON-INSTRUCTIONAL STAFF	0.00	0.00	226.36	837.72
02 3100 210 000 000 0	Group Insurance	0.00	0.00	8,795.02	9,354.96
02 3100 220 000 000 0	Social Security	0.00	0.00	3,281.29	2,877.08
02 3100 230 000 000 0	Retirement	0.00	0.00	4,326.16	3,889.39
02 3100 290 000 000 0	OTHER BENEFITS - NON-INSTRUCTION	0.00	0.00	78.75	89.99
02 3100 330 000 000 0	Training and Staff Development	0.00	0.00	0.00	0.00
02 3100 570 000 000 0	Contracted Services	0.00	0.00	0.00	0.00
02 3100 610 000 000 0	Supplies & Materials	0.00	0.00	2,543.15	2,359.73
02 3100 630 000 000 0	Food	0.00	0.00	103,484.73	98,895.13
02 3100 733 000 000 0	Equipment	0.00	0.00	0.00	0.00
02 3100 890 000 000 0	Other -misc expenditures	0.00	0.00	488.32	2,558.10
3100	Food Service Operations	<u>368,000.00</u>	<u>0.00</u>	<u>166,794.36</u>	<u>159,399.55</u>
8000	TRANSFERS (OUTGOING)				
02 8000 911 000 000 0	Transfers to General	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
02	Lunch Fund	<u>368,000.00</u>	<u>0.00</u>	<u>166,794.36</u>	<u>159,399.55</u>

**Comparison Report by Function**

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
03	Building Fund				
4600 4600					
03 4600 710 000 000	Site Acq and Improvement	0.00	0.00	0.00	0.00
4600 4600		0.00	0.00	0.00	0.00
4700 Building Improvements					
03 4700 720 000 000	Building	184,056.00	0.00	170,338.44	115,091.73
4700 Building Improvements		184,056.00	0.00	170,338.44	115,091.73
6997 ESSERS II					
03 6997 720 001 001 1	Building	0.00	0.00	0.00	0.00
03 6997 734 000 000 0	Tech Hardware	0.00	0.00	0.00	0.00
6997 ESSERS II		0.00	0.00	0.00	0.00
8000 TRANSFERS (OUTGOING)					
03 8000 911 000 000	Transfer to General	0.00	0.00	0.00	0.00
8000 TRANSFERS (OUTGOING)		0.00	0.00	0.00	0.00
03 Building Fund		184,056.00	0.00	170,338.44	115,091.73

**Comparison Report by Function**

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
04	Bond Fund				
5000	DEBT SERVICES				
04 5000 831 000 000	Redemption of Principal	218,530.00	0.00	0.00	0.00
04 5000 832 000 000	Debt Service Interest	0.00	0.00	2,970.00	3,337.50
04 5000 833 000 000	Other Misc Expense	0.00	0.00	25.00	25.00
04 5000 920 000 000 0	Payment on Escrow Agents for Defeasance of Debt	0.00	0.00	0.00	0.00
5000	DEBT SERVICES	<u>218,530.00</u>	<u>0.00</u>	<u>2,995.00</u>	<u>3,362.50</u>
8000	TRANSFERS (OUTGOING)				
04 8000 911 000 000	Transfers to General	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
04	Bond Fund	<u>218,530.00</u>	<u>0.00</u>	<u>2,995.00</u>	<u>3,362.50</u>

**Comparison Report by Function**

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
05	Employee Benefits				
2900	OTHER SUPPORT SERVICES				
05 2900 231 000 000	Early Retirement	0.00	0.00	0.00	3,548.60
05 2900 239 000 000 0	EARLY RETIREMENT OR TERMINATION	0.00	0.00	0.00	0.00
05 2900 280 000 000	Other Benefits- Health Ins. Ded Reimb	0.00	0.00	0.00	0.00
05 2900 290 000 000	Employee Benefits	117,995.00	0.00	10,376.08	161.48
05 2900 291 000 000 0	Tuition Reimbursement	0.00	0.00	0.00	0.00
05 2900 890 000 000 0	Supplies	0.00	0.00	0.00	0.00
2900	OTHER SUPPORT SERVICES	<u>117,995.00</u>	<u>0.00</u>	<u>10,376.08</u>	<u>3,710.08</u>
8000	TRANSFERS (OUTGOING)				
05 8000 911 000 000	Transfer to General Fund	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
05	Employee Benefits	<u>117,995.00</u>	<u>0.00</u>	<u>10,376.08</u>	<u>3,710.08</u>

**Comparison Report by Function**

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
06	Depreciation				
2510	BUSINESS SERVICE				
06 2510 732 000 000	Bus/Vehicle	84,794.00	0.00	30,000.00	0.00
06 2510 739 000 000	Equipment	0.00	0.00	53,612.50	0.00
06 2510 810 000 000 0	DUES AND FEES	0.00	0.00	0.00	0.00
2510	BUSINESS SERVICE	<u>84,794.00</u>	<u>0.00</u>	<u>83,612.50</u>	<u>0.00</u>
2710	REGULAR PUPIL TRANSPORTATION				
06 2710 510 000 000 0	SITE ACQ AND IMPROVEMENT	0.00	0.00	0.00	0.00
2710	REGULAR PUPIL TRANSPORTATION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
2900	OTHER SUPPORT SERVICES				
06 2900 610 000 000 0	SUPPLIES	0.00	0.00	0.00	0.00
06 2900 732 000 000 0	Vehicles/Bus	0.00	0.00	0.00	0.00
2900	OTHER SUPPORT SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
8000	TRANSFERS (OUTGOING)				
06 8000 911 000 000	Transfer to the General Fund	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
06	Depreciation	<u>84,794.00</u>	<u>0.00</u>	<u>83,612.50</u>	<u>0.00</u>

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
07	Student Activity				
2900	OTHER SUPPORT SERVICES				
07 2900 352 102 000 0	OTHER PROF/TECH SERVICES	0.00	0.00	34,539.38	24,224.30
07 2900 352 124 000 0	FFA- OTHER PROF/TECH SERVICES	0.00	0.00	900.00	0.00
07 2900 580 102 000 0	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	4,419.48	1,360.14
07 2900 580 111 000 0	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	7,800.08	18,891.20
07 2900 580 114 000 0	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
07 2900 580 115 000 0	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
07 2900 580 118 000 0	XC- TRAVEL EXPENSE AND MILEAGE	0.00	0.00	492.00	0.00
07 2900 580 119 000 0	XC-TRAVEL EXPENSE AND MILEAGE	0.00	0.00	213.31	1,165.46
07 2900 580 124 000 0	FFA- TRAVEL EXPENSE AND MILEAGE	0.00	0.00	11,539.56	12,661.54
07 2900 580 135 000 0	Choir- TRAVEL EXPENSE AND MILEAGE	0.00	0.00	993.10	2,330.63
07 2900 580 143 000 0	HS DI-TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
07 2900 580 147 000 0	College Ready Grant-TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
07 2900 580 152 000 0	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
07 2900 580 155 000 0	Girls WrestlingTRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00
07 2900 610 155 000	Girls Wrestling-SUPPLIES	0.00	0.00	2,114.59	460.00
07 2900 610 101 000 0	Speech Expense	0.00	0.00	14.00	338.35
07 2900 610 102 000 0	Student Activities Expense	354,234.00	0.00	14,334.80	13,892.37
07 2900 610 103 000 0	Student Council Expense	0.00	0.00	1,924.05	2,732.68
07 2900 610 104 000 0	Track Expense	0.00	0.00	0.00	0.00
07 2900 610 105 000 0	Volleyball Expense	0.00	0.00	2,039.30	2,316.40
07 2900 610 106 000 0	Wrestlers Expense	0.00	0.00	4,253.51	160.00
07 2900 610 107 000 0	Weight Room Expense	0.00	0.00	0.00	0.00
07 2900 610 108 000 0	Youth/CERT Leadership Expense	0.00	0.00	0.00	0.00
07 2900 610 109 000 0	Retained Earnings Expense	0.00	0.00	0.00	0.00
07 2900 610 110 000 0	Interest Income Expense	0.00	0.00	0.00	0.00
07 2900 610 111 000 0	Activity Travel Fund Expense	0.00	0.00	0.00	510.00
07 2900 610 112 000 0	Annual Expense	0.00	0.00	5,974.31	6,138.00
07 2900 610 113 000 0	Ath - Basketball Expense	0.00	0.00	0.00	0.00
07 2900 610 114 000 0	Basketball Girls Expense	0.00	0.00	3,524.54	4,509.25
07 2900 610 115 000 0	Basketball Boys Expense	0.00	0.00	297.40	4,334.47
07 2900 610 116 000 0	Band Expense	0.00	0.00	0.00	0.00
07 2900 610 117 000 0	BEA Expense	0.00	0.00	0.00	20.00
07 2900 610 118 000 0	Concessions Expense	0.00	0.00	19,669.43	15,132.57
07 2900 610 119 000 0	Cross Country Expense	0.00	0.00	909.99	835.53
07 2900 610 120 000 0	Courtesy Fund Expense	0.00	0.00	0.00	0.00
07 2900 610 121 000 0	Elem Destination Imagination Expense	0.00	0.00	892.28	585.00
07 2900 610 122 000 0	Elementary Fund Expense	0.00	0.00	3,467.47	299.76
07 2900 610 124 000 0	FFA Expense	0.00	0.00	4,199.63	7,175.39
07 2900 610 125 000 0	Football Expense	0.00	0.00	2,283.78	1,230.57
07 2900 610 126 000 0	Industrial Arts Expense	0.00	0.00	29.98	0.00
07 2900 610 127 000 0	Library High School Expense	0.00	0.00	0.00	0.00
07 2900 610 128 000 0	Memorial Fund Expense	0.00	0.00	1,079.19	2,546.00
07 2900 610 129 000 0	National Honor Society Expense	0.00	0.00	0.00	0.00
07 2900 610 130 000 0	Newspaper Expense	0.00	0.00	0.00	0.00
07 2900 610 131 000 0	One Acts Expense	0.00	0.00	939.59	898.18
07 2900 610 132 000 0	Cheerleaders Expense	0.00	0.00	1,899.43	2,937.93

Comparison Report by Function

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
07 2900 610 133 000 0	Secondary School Expenses	0.00	0.00	814.06	421.61
07 2900 610 134 000 0	Post Prom Expense	0.00	0.00	1,520.11	1,615.23
07 2900 610 135 000 0	21st Century Singers Expense	0.00	0.00	7,799.73	10,769.49
07 2900 610 136 000 0	Spanish Club Expense	0.00	0.00	0.00	0.00
07 2900 610 137 000 0	Golf Expense	0.00	0.00	(40.00)	344.59
07 2900 610 138 000 0	Tiger CARE Expenses	0.00	0.00	1,830.01	199.51
07 2900 610 139 000 0	CNC Class Expenses	0.00	0.00	0.00	1,890.52
07 2900 610 140 000 0	Wellness Account Expenses	0.00	0.00	3,300.00	5,425.00
07 2900 610 141 000 0	Elementary Annual Expenses	0.00	0.00	0.00	0.00
07 2900 610 142 000 0	Athletics Golf Tournament Expense	0.00	0.00	0.00	0.00
07 2900 610 143 000 0	HS Destination Imagination Expense	0.00	0.00	322.27	618.66
07 2900 610 144 000 0	SUPPLIES	0.00	0.00	0.00	37.42
07 2900 610 145 000 0	Rachel's Challenge Expense	0.00	0.00	0.00	0.00
07 2900 610 146 000 0	SUPPLIES- Elem STUCCO	0.00	0.00	179.57	221.41
07 2900 610 147 000 0	SUPPLIES	0.00	0.00	1,096.16	1,272.01
07 2900 610 148 000 0	Broadcasting	0.00	0.00	0.00	0.00
07 2900 610 149 000 0	STUDENT ADVISORY COUNCIL SUPPLIES	0.00	0.00	2,400.00	1,535.88
07 2900 610 150 000 0	Poster Printer SUPPLIES	0.00	0.00	0.00	0.00
07 2900 610 151 000 0	HOSA SUPPLIES	0.00	0.00	0.00	40.00
07 2900 610 152 000 0	SUPPLIES	0.00	0.00	1,440.00	548.00
07 2900 610 153 000 0	SOFTBALL SUPPLIES	0.00	0.00	3,965.77	1,580.72
07 2900 610 154 000 0	Pathfinders-SUPPLIES	0.00	0.00	0.00	0.00
07 2900 610 156 000 0	Esports- SUPPLIES	0.00	0.00	325.37	147.78
07 2900 610 157 000 0	TIGERPRIDE SUPPLIES	0.00	0.00	1,966.85	2,226.84
07 2900 610 158 000 0	Youth Sports- SUPPLIES	0.00	0.00	315.89	0.00
07 2900 610 214 000 0	Class of 2014 Expense	0.00	0.00	0.00	0.00
07 2900 610 215 000 0	Class of 2015 Expense	0.00	0.00	0.00	0.00
07 2900 610 216 000 0	Class of 2016 Expense	0.00	0.00	0.00	0.00
07 2900 610 217 000 0	Class of 2017 Expense	0.00	0.00	0.00	0.00
07 2900 610 218 000 0	Class of 2018 Expense	0.00	0.00	0.00	0.00
07 2900 610 219 000 0	Class of 2018 Expense	0.00	0.00	0.00	0.00
07 2900 610 220 000 0	Class of 2020	0.00	0.00	0.00	0.00
07 2900 610 221 000 0	Class of 2021 Expenses	0.00	0.00	0.00	0.00
07 2900 610 222 000 0	Class of 2022 Expenses	0.00	0.00	0.00	0.00
07 2900 610 223 000 0	Class of 2023	0.00	0.00	0.00	135.61
07 2900 610 224 000 0	CLASS OF 2024	0.00	0.00	600.00	494.05
07 2900 610 225 000 0	CLASS OF 2025	0.00	0.00	1,755.00	240.00
07 2900 610 226 000 0	Class 2026	0.00	0.00	120.00	0.00
07 2900 610 227 000 0	Class 2027 SUPPLIES	0.00	0.00	44.98	0.00
07 2900 610 228 000 0	Class 2028 SUPPLIES	0.00	0.00	0.00	180.00
07 2900 610 304 000 0	Hispanic Scholarship Expense-#200809685	0.00	0.00	0.00	0.00
07 2900 610 305 000 0	Tri-State CD #200601978	0.00	0.00	250.00	0.00
07 2900 610 306 000 0	Harvey Eirich Scholarship #200809675	0.00	0.00	0.00	0.00
07 2900 610 307 000 0	Eirich Scholarship #200601957	0.00	0.00	0.00	0.00
07 2900 610 308 000 0	Pankowski Scholarship #200602382	0.00	0.00	3,000.00	5,500.00
07 2900 610 309 000 0	Schoeneman Scholarship #200809850	0.00	0.00	0.00	0.00
07 2900 610 310 000 0	Presbyterian Scholarship #201000406	0.00	0.00	0.00	0.00
07 2900 610 311 000 0	Armstrong Mem. Scholarship #201001225	0.00	0.00	0.00	0.00
07 2900 610 312 000 0	Marquee Savings #0201001079	0.00	0.00	0.00	0.00
07 2900 610 313 000 0	CSE (Playground Equipment)	0.00	0.00	0.00	0.00

**Comparison Report by Function**

Account Number	Account Description	Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
07 2900 735 102 000 0	Computer Software	0.00	0.00	0.00	0.00
07 2900 810 102 000 0	DUES AND FEES	0.00	0.00	18,217.42	17,778.76
07 2900 810 103 000 0	STUCCO DUES/FEES	0.00	0.00	595.00	0.00
07 2900 810 116 000 0	DUES AND FEES	0.00	0.00	0.00	0.00
07 2900 810 124 000 0	FFA-DUES AND FEES	0.00	0.00	3,998.27	1,385.00
07 2900 810 129 000 0	NHS DUES AND FEES	0.00	0.00	0.00	385.00
07 2900 810 143 000 0	HS DI- DUES AND FEES	0.00	0.00	0.00	0.00
07 2900 810 147 000 0	College Ready Grant- DUES AND FEES	0.00	0.00	0.00	0.00
07 2900 810 151 000 0	HOSA- DUES AND FEES	0.00	0.00	0.00	0.00
07 2900 810 152 000 0	Educators Rising Star-DUES AND FEES	0.00	0.00	0.00	180.00
2900	OTHER SUPPORT SERVICES	<u>354,234.00</u>	<u>0.00</u>	<u>186,560.64</u>	<u>182,858.81</u>
07	Student Activity	<u>354,234.00</u>	<u>0.00</u>	<u>186,560.64</u>	<u>182,858.81</u>

**Comparison Report by Function**

Account Description

Revised Budget	Previous Revised Budget	YTD Expenses	Previous YTD Expenses
8,532,516.00	0.00	3,780,924.26	3,517,580.46



## Account Review

Bayard Schools 10 Month

Tax Benefit to Employer Per Year

\$432.23

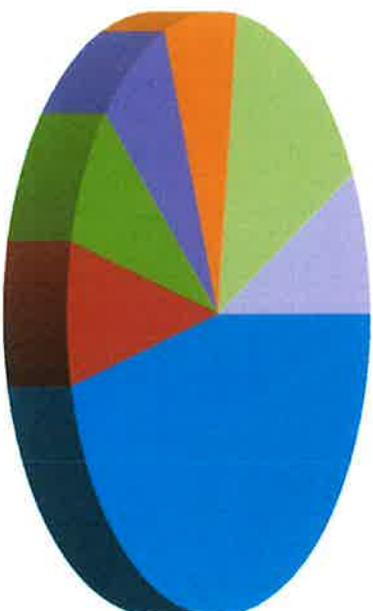
Tax Benefit to Employees Per Year

\$1,243.00

Product Breakdown

Account Statistics	
Number of Estimated Employees	20
Number of Employees Participating	7
Participation Rate	35%
Total New Annual Premium	\$6,550.00
Pre-Tax Premiums	\$5,650.00
Post-Tax Premiums	\$900.00
Avg. Premium per Employee/yr	\$935.71
Tax Benefit to Employer/yr	\$432.23
Tax Benefit to Employees/yr	\$1,243.00
Defined Contribution	\$0.00

Aflac Product Breakdown	
Accident	6
Cancer	1
Short Term Disability	1
Hospital Protection	1
Dental	0
Critical Care Recovery	1
Intensive Care	0
Sickness Indemnity	0
Life (Whole & Term)	2
Vision	1
Define Contribution	0



- Accident
- Cancer
- Short Term Disability
- Hospital Protection
- Dental
- Critical Care Recovery
- Intensive Care
- Sickness Indemnity
- Life (Whole & Term)
- Vision

<b>TOTAL Policies</b>	<b>13</b>
<b>Avg. Policy per Employee</b>	<b>1.86</b>



## Account Review

# Bayard Schools 12 Month

### Account Statistics

Number of Estimated Employees	45
Number of Employees Participating	29
Participation Rate	64%
Total New Annual Premium	\$31,765.00
Pre-Tax Premiums	\$29,365.00
Post-Tax Premiums	\$2,400.00
Avg. Premium per Employee/Yr	\$1,095.34
Tax Benefit to Employer/Yr	\$2,246.42
Tax Benefit to Employees/Yr	\$6,460.30
Defined Contribution	\$0.00

Tax Benefit to Employer Per Year

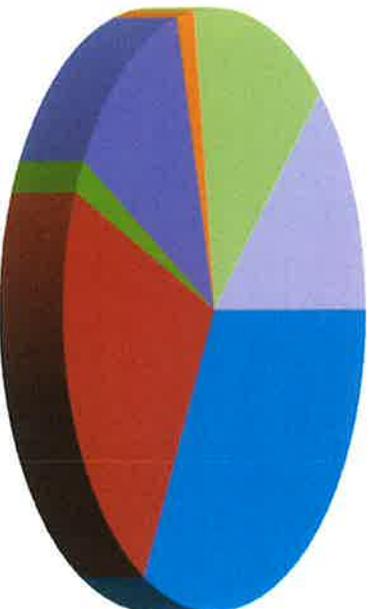
\$2,246.42

Tax Benefit to Employees Per Year

\$6,460.30

### Product Breakdown

Aflac Product Breakdown	
Accident	18
Cancer	13
Short Term Disability	1
Hospital Protection	7
Dental	0
Critical Care Recovery	1
Intensive Care	0
Sickness Indemnity	0
Life (Whole & Term)	8
Vision	7
Define Contribution	0



- Accident
- Cancer
- Short Term Disability
- Hospital Protection
- Dental
- Critical Care Recovery
- Intensive Care
- Sickness Indemnity
- Life (Whole & Term)
- Vision

<b>TOTAL Policies</b>	<b>55</b>
<b>Avg. Policy per Employee</b>	<b>1.90</b>

# NASB BOARD NOTES

A MONTHLY PUBLICATION FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



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Vision

Engagement

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1,960,000 Nebraskans

324,000 Students

1,700 Locally Elected School Board Members

260 Member Districts/ESUs

ONE NEBRASKA

## Snapshots



### IN THIS EDITION OF BOARD NOTES ...

**STATE EDUCATION CONFERENCE ... CALL FOR PROPOSALS**

**AT THE BOARD TABLE**

**MARCH FINANCE WORKSHOPS ARE FAST APPROACHING!**

**GAIN YOUR EDGE AT THE NAEP STATE CONVENTION**

**REMEMBERING DON ELLISON**

**NASB'S ANNUAL MEMBERSHIP DRIVE HAPPENING NOW!**

**IS YOUR POLICY MANUAL ONLINE?**

**NASB LEGISLATIVE UPDATE: HALFWAY THROUGH**

**YOUR 2024 NASB AFFILIATES, AFFILIATE SPOTLIGHT**

**THIS MONTH IN ... AND MUCH MORE!**

The Nebraska Association of School Boards provides programs, services, and advocacy to strengthen public education for all Nebraskans. Learn more at [www.NASBonline.org](http://www.NASBonline.org)

# TRAINING, NETWORKING, ENGAGEMENT & EVENTS



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<https://members.nasbonline.org/events>



**Education Committee Hearings - Monday-Tuesday at 1:30 PM - Room 1525**

**Revenue Committee Hearings - Wednesday-Thursday-Friday at 1:30 PM - Room 1524**

As you can see by this months SNAPSHOTS, NASB has testified in-person or via letter on dozens of bills in front of a number of Committees. Many SBMs made their way to Lincoln to share their stories while advocating for public education and local control. We are always hosting members who want to engage in advocacy in person. Let us know if you want sit in on a hearing, watch debate, or engage with Senators at the Capitol. Invite is open, just call us. Stay up to speed via the NASB Bills Page at <https://nasb.envisiams.com/legislative-bills>



**Finance Workshops - Lincoln, North Platte, & Gering**

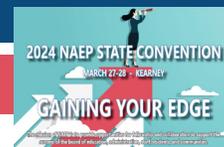
**Amplified Finance / Budget & Finance Workshop - March 5 - Lincoln**

**Amplified Finance / Budget & Finance Workshop - March 19 - North Platte**

**Amplified Finance Workshop - March 20 - Gering**

**State Conference Call for Proposals - Due March 14 - See Page 3**

**NAEP State Convention - March 27-28 - Kearney**



**Leadership Workshop - June 5-6 - Lincoln**

**NASB Member Golf Outing - June 12 - Kearney**

**School Leaders & Law Conference - June 12-13 - Kearney**

To register for an NASB event, click on the 'My Membership' link, then navigate to the 'Events' dropdown and select 'Register'. If you do not have an email and password to log in or have forgotten it, please contact NASB at 800-422-4572 for assistance.

# STATE EDUCATION CONFERENCE ... CALL FOR PROPOSALS

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<https://nasb.envisiams.com/proposals>



## The time has come to begin planning for the 2024 State Education Conference

The Conference will be held November 20-22, 2024, at the CHI Health Center. We are looking forward to this opportunity to gather and grow in our role as school leaders.

You are invited to submit a proposal for a breakout session. This is an opportunity to showcase innovation in your district. Each breakout session must focus on topics of interest to Nebraska's public school board members and administrators. Student presenters are encouraged where possible! Reminder: the Conference does not reimburse session presenters for any expenses.

Visit <https://nasb.envisiams.com/proposals> and log in with your email and password to submit a breakout session proposal.

**DEADLINE FOR PROPOSAL SUBMISSIONS IS 5:00 PM CT, FRIDAY, MARCH 14<sup>TH</sup>**

The Conference Planning Committee will meet March 26th to make selections for the 2024 State Education Conference. Please contact Sharon Endorf at 402-423-4951 or [sendorf@NASBonline.org](mailto:sendorf@NASBonline.org) with any questions.



# AT THE BOARD TABLE

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## BOARD CALENDAR AGENDA ITEMS FOR YOUR MONTHLY MEETINGS

<https://members.nasbonline.org/board-leadership>



Each month, this space reflects recommended regular board meeting agenda items to include in the upcoming board meeting agenda. Please contact Marcia at [mherring@NASBonline.org](mailto:mherring@NASBonline.org) if you have questions or recommendations for improving the Board Meeting Annual Calendar.

### MARCH BOARD AGENDA ITEMS

Please see the February 15 email from [mherring@NASBonline.org](mailto:mherring@NASBonline.org) and [shiggins@NASBonline.org](mailto:shiggins@NASBonline.org) for the draft of the March Board Meeting Agenda. If you have questions or need us to resend the email, please feel free to contact Marcia at 402-450-5152 or Stacie at 402-209-1608. If following the reorganization of the board, the president and vice president are new to the role, please email Marcia or Stacie at the email addresses listed above, so we may update our records.

### UPCOMING NASB BOARD LEADERSHIP EVENTS

#### **2024 Candidate Workshops**

- July 9 - Candidate Workshop - Ogallala Library**
- July 10 - Candidate Workshop - Hastings ESU 9**
- July 11 - Candidate Workshop - Ord High School**
- July 16 - Candidate Workshop - ESU 6**

*The March 1 deadline for non-incumbent board candidates to file for school board is fast approaching.*

Once the deadline has passed, the Board Leadership Team encourages the Superintendent and Board President to invite the candidate(s) to visit the district. This will initiate a positive working relationship by learning more about the individual(s) and sharing information pertaining to board service. Consider downloading a copy of the NASB Preparing To Serve publication from the Board Leadership section of [www.NASBonline.org](http://www.NASBonline.org) under Resources. This publication is free to the district and provides a broad overview of the basics of board service.

Following the 2024 Primary Election in May, the Association will mail a Candidate packet to each non-incumbent who will appear on the General Election ballot. We will include in this packet a copy of the 2024 Preparing To Serve publication, NASB Association Membership Guide and a personal invite to attend the Candidate Workshop to be held throughout the State July 2024.

The Candidate Workshop is designed to provide a high-level overview of the role and responsibilities of a board member. This workshop is sponsored/provided free of charge to all participants courtesy of the Nebraska Public Leadership Foundation [NPLF]. Target audience includes non-incumbent board candidates, experienced board members who wish to accompany candidates, and superintendents.

If you have questions and/or wish to learn more about the workshop, please feel free to contact a Board Leadership team member at 800-422-4572. Registration is not required but appreciated.

# MARCH FINANCE WORKSHOPS ARE FAST APPROACHING!

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<https://members.nasbonline.org/events/budget-finance-workshops>

## TRACK 1 - AFTERNOON WORKSHOP

**\*LINCOLN - NORTH PLATTE - GERING**

### SUGGESTED AUDIENCE

Superintendents/ESU Administrators, Business Managers,  
and your Board's Finance Committee Members  
Registration Fee: \$100 for members, \$200 for non-members

### AMPLIFIED FINANCE MODULE AGENDA

11:30 AM - REGISTRATION  
12:00 PM - LUNCH, FOLLOWED BY THE WORKSHOP  
4:30 PM - ADJOURN

This afternoon workshop, led by school finance experts Carl Dietz and Matt Fisher, will be a more detailed, intense learning experience for those truly in the thick of school finance, compared to the traditional evening session.

#### Highlights:

1. Review all the funds
2. Discuss the district audit report and how it relates to the AFR
3. Perform a detailed NDE budget for all funds
4. Prepare a line item budget for all receipts and expenses
5. Explain how to prepare a five-year projection of receipts, expenses, and cash balance
6. Payroll preparation
7. Building a capital replacement schedule
8. How to build a cost group spending comparability spreadsheet



## TRACK 2 - EVENING WORKSHOP

**\*LINCOLN & NORTH PLATTE ONLY**

### SUGGESTED AUDIENCE

School Board Members,  
Superintendents/ESU Administrators  
Registration Fee: \$70 for members, \$170 for non-members

### TRADITIONAL BUDGET & FINANCE AGENDA

5:00 PM - REGISTRATION  
5:30 PM - DINNER, FOLLOWED BY THE WORKSHOP  
8:30 PM - ADJOURN

Both new and veteran school board members must have a fundamental understanding of school finance. Superintendents, business managers, and bookkeepers are required to have a deep and comprehensive understanding of finance because taxpayers and citizens are asking districts to provide more detailed information about their finances. This evening workshop will feature Carl Dietz and Matt Fisher, two school finance experts, who will structure the presentation around all aspects of the school district finance such as:

1. Discussion of financial information that should be provided to board members and the community, including samples
2. The budgeting process is not a 'one and done' activity, rather it's something that needs to be discussed throughout the entire year
3. What to look for in your audit report and the Annual Financial Report
4. Importance of cash reserves
5. The importance of having a 5-year financial plan
6. How to properly build a capital replacement schedule
7. Understanding TEEOSA and Foundation Aid, LB 583 & LB 243
8. A brief discussion of LB 644 and the Joint Public Hearings

### TO REGISTER FOR ONE OR BOTH OF THE WORKSHOPS\*

Go to [www.NASBonline.org](http://www.NASBonline.org), and log in using your email and password

March 5 - Lincoln (Embassy Suites) ... Register by 2/29/24  
March 19 - North Platte (Venue 304) ... Register by 3/14/24  
\*March 20 - Gering (Civic Center) ... Register by 3/14/24

**(Afternoon Only)**

# GAIN YOUR EDGE AT THE NAEP STATE CONVENTION

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<https://members.nasbonline.org/events/naep-state-convention>

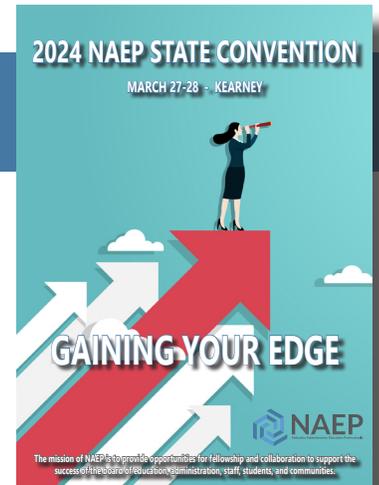
REG  
NOW!

## NAEP STATE CONVENTION

MARCH 27-28 - KEARNEY

The NAEP State Convention will offer opportunities for district and ESU bookkeepers, business managers, secretaries, administrative assistants, and other office staff to engage in presentations and conversations regarding a variety of topics including:

- Document Retention with Dr. Thomas Szlanda, Hastings Public Schools HR Director & Shayla Dunn, Hastings Public Schools HR Assistant
- At the Board Table and Annual Board Calendar & Board Agenda with Marcia Herring, NASB Director of Board Leadership
- Google Tools with Jason Everett and Peg Coover, ESU 10 Educational Technology Trainers
- Budget & Finance with Carl Dietz, FNBO Public Finance Director
- YOU vs. YOU – To truly serve others, we must serve ourselves first with Casey Molifua, Hastings College Senior Lecturer of Physical Education
- Co-Workers and Conflict with Kari Stephens, NASB Development & Learning Specialist
- Office Personnel – A Vital Component to a Positive School Climate with Heather Stuke, ESU 10 Teaching and Learning Coordinator
- Self-Care... Give Your Best, Not What's Left! with Linda Anderson, EHA Wellness



**NASB would like to honor the life and service to public education of Don Ellison, who served on the ESU 7 Board for 51 (FIFTY-ONE!) years from 1971 to 2023, and passed away earlier this January.**

*"We lost a champion of education, learning, and service. Don was an incredible supporter of the work we do, the mission we held, and the vision we worked to achieve every day." Larianne Polk, ESU 7 Administrator*

Don graduated from Waco High School, then attended York College before volunteering for the U.S. Army during the Korean War and was deployed to Panama as a radioman. Upon returning home, he attended the University of Nebraska, where he was an outstanding gymnast. Don served on the Rising City School Board for 29 years, and was elected to the ESU 7 board in July of 1971, where he served as president from 1986 until 2020. He continued his time on the board until just this past year when he stepped down. Don received special recognition for 51 years of service at the 2022 State Education Conference, something he was very proud of.

*"I knew Don for about four years. He never ceased to amaze me. He was a very smart, kind, and happy man. I consider myself blessed for being able to know him." Mindy Reed, ESU 7 Executive Secretary*

It was not uncommon for Don to pop into the NASB offices when in Lincoln just to say hello! He will be missed by so many. Education in Nebraska is better because of him.



# NASB'S ANNUAL MEMBERSHIP DRIVE HAPPENING NOW!

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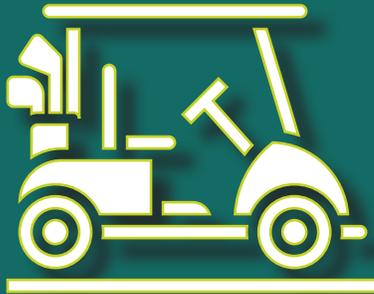


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**NASB is here to be your partner and resource. We love the time we spend with you, whether it is at events, the Capitol, or in your districts. The annual Membership Drive is happening now. We appreciate your membership and look forward to a great 2024-2025 serving you!**

*Reminder ... 2% discount on dues paid by April 1, 2024*



## NASB Member Golf Outing June 12 - Kearney Country Club



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For quite some time we have anticipated being able to host your NASB School Board policy manual online in a partnership with Sparq to make it easier and faster to use than ever before. With our newly completed Sparq Online Policy Publishing software, we can now provide you with a fully searchable online version, easily linked from your district website to your Sparq Meetings platform and back again. Through this new software, once the board approves your new or revised policies and makes that entry into your Sparq Meetings agenda, those policies will automatically flow through to your online manual to update it.

In addition, all Nebraska legal references will be linked online directly from your individual policies, allowing administrators quick access to the relevant statutory language. Cross references to other relevant policies within the board policy manual will also be linked.

Through a password protected access, you can allow selected employees to make changes or additions to the online manual. Just imagine how much this will simplify the process of keeping your manual current! For those of you already subscribing to the NASB Policy Updates, over the rest of this semester and this summer we will be working with your policy team to be certain we have all the needed changes to your manual to get it onto Sparq Online Policy Publishing. We are excited at the prospect of having all this up and running for our districts for the next school year.

This huge improvement offers a one-of-a-kind approach toward making your School Board policy manual more useful, more informative, and easier to search or revise in a rapidly changing educational environment. It was all developed here by the team at Sparq Data Solutions and provides an online manual capability possessed by no other software anywhere.

**For more information, to schedule a training, or discuss joining us in hosting your board policy manual online, please contact Jim Luebbe at [jluebbe@NASBonline.org](mailto:jluebbe@NASBonline.org) or 800-422-4572**

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# NASB LEGISLATIVE UPDATE: HALFWAY THROUGH

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<https://nasb.envisiams.com/legislative-bills>

## KEY PRIORITY BILLS

 **LB 43 (Government Priority) - Adopt the First Freedom Act and the Personal Privacy Protection Act, authorize tribal regalia to be worn by students, change provisions relating to withholding records from the public, provide requirements for interpretation of statutes, rules, and regulations, and prohibit state agencies from imposing certain requirements on charitable organizations**

 **LB 71 (Meyer Priority) - Change provisions relating to parental involvement in and access to learning materials in schools**

LB 338 (Revenue Priority) - Change provisions relating to sales taxes

LB 441 (Albrecht Priority) - Change provisions relating to obscenity

LB 575 (Kauth Priority) - Adopt the Sports and Spaces Act

 **LB 952 (Aguilar Priority) - Require the Department of Health and Human Services to implement the federal Summer Electronic Benefits Transfer**

LB 1017 (Business & Labor Priority) - Change the schedule of compensation for certain injuries resulting in disability under the Nebraska Workers' Compensation Act

LB 1092 (Murman Priority) - Adopt the Online Age Verification Liability Act

 **LB 1284 (Walz Priority) - Provide for a statewide computer science education expansion program**

LB 1317 (Revenue Priority) - State findings relating to property taxes

LB 1329 (Education Priority) - Change provisions of the Nebraska Career Scholarship Act

LB 1331 (Education Priority) - Change provisions related to truancy and attendance and various programs administered by the State Department of Education

 **LB 1402 (Linehan Priority) - Appropriate funds to the State Treasurer for the purpose of providing grants to scholarship-granting organizations**

*Speaker Arch still has his 25 to choose*

## EDUCATION COMMITTEE EXECUTIVE SESSION

Bills now on General File. Any of these bills could be used in one of the two committee packages as well (LB 1329 & LB 1331).

 **LB 635 (Albrecht) - Provide requirements regarding access to digital and online resources provided for students by school districts, schools, and the Nebraska Library Commission**

LB 835 (Blood) - Adopt the School Psychologist Interstate Licensure Compact

LB 855 (Conrad) - Prohibit school districts from taking certain actions relating to outstanding debts on a school lunch or breakfast account

 **LB 878 (Holdcroft) - Change provisions regarding certain bond and related elections**

LB 1027 (Clements) - Change provisions relating to schools which elect not to meet accreditation and approval requirements

LB 1029 (Conrad) - Change provisions relating to compulsory school attendance regarding illness

 **LB 1052 (Walz) - Allow a teacher employed at an approved or accredited public, private, denominational, or parochial school to receive reimbursement for school supplies**

LB 1091 (Murman) - Provide requirements and restrictions for school boards relating to professional employees' organizations

LB 1193 (Conrad) - Provide a process for a parent or guardian to request that such person's child repeat a grade under certain circumstances

LB 1201 (Hardin) - Change provisions relating to the Early Childhood Education Grant Program and redefine terms under TEEOSA

LB 1306 (Education Committee) - Eliminate the Professional Practices Commission and provide, change, and eliminate provisions relating to standards for and conduct of teachers and administrators

 **LB 1328 (Murman) - Change provisions relating to the classification of school districts**

<https://nasb.envisiams.com/legislative-bills>

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## ... FOUNDATION

The Nebraska Public Leadership Foundation (NPLF) is awarding two, \$1,000 scholarships to two high school seniors who are pursuing higher education to become a teacher in a Nebraska public school system. Students with plans to attend a college or university in Nebraska, have a minimum GPA of 3.0, and those students whose school district is a member of the Nebraska Association of School Boards qualify to apply for the scholarship. Please click here for the application form.

[www.nepublicleadership.org](http://www.nepublicleadership.org)

Applications are due by March 1st

## ... EDUCATION LEADERSHIP SEARCH

Contact us for a free proposal or with questions on the search process. To view openings or create an applicant profile, visit <https://nasb.myrevelus.com/>

Contact Shari Becker with questions [sbecker@NASBonline.org](mailto:sbecker@NASBonline.org)

## ... DATA ANALYTICS

Since the state funding formula compares your district to those districts with similar numbers of formula student enrollment, it can be helpful to know how you compare with those districts in terms of valuation, levy, cost per pupil, and poverty indicators. NASB can provide you and your patrons with an accurate summary of that information with handy graphs to illustrate the challenges your particular district faces under Nebraska's system of school funding. If you want a clearer picture of how your district fares under the state's funding plan, talk to Jim Luebbe about getting this useful data.

Contact Jim to learn more!

## ... POLICY

Check the Online Policy article in this month's Board Notes to learn more about the capabilities we're adding for updating your online manuals directly out of your Sparq Meetings agenda. We've talked about this for some time, but it proved to be a massive project along with several other huge undertakings that our Sparq Data Solutions is completing. It's a 21st century solution to efficiently manage the difficult process of keeping your manual in conformance with the latest policy approvals of your Board.

Contact Jim to learn more!

## ... TECHNOLOGY

SURVEY

We want to hear from you!!!

Take our quick survey and let us know how we're doing. Your feedback helps us improve our services to better meet your needs.

Click the link below to get started!

<http://tinyurl.com/58axffam>

### REMINDER:

As Negotiated Agreements for 2024-2025 are finalized, please load them into the Contract Settlement Form or send them to Darion.

Darion - [dmiller@NASBonline.org](mailto:dmiller@NASBonline.org)

Nicole - [nkobus@NASBonline.org](mailto:nkobus@NASBonline.org)

[www.sparqdata.com](http://www.sparqdata.com)

## ... GALLUP STRENGTHS

FREE CODES

The first three people who email Shari will receive a free code to take their Gallup Top 5 Assessment!

Don't Miss Out ... contact Shari at [sbecker@NASBonline.org](mailto:sbecker@NASBonline.org)

## ... ALICAP & INSURANCE

ALICAP has two new members! Welcome, Hay Springs Public Schools and Hayes Center Public Schools! These additions take ALICAP's membership total to 192 schools/ESUs.

Thanks, Megan!

## ... BOARD LEADERSHIP

Check out "At the Board Table" on page 4.

Marcia, Kari, Katie, Caden, Stacie, Ben & Stephanie

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## ... MEMBER ENGAGEMENT

Excited to see you all for our upcoming Finance Workshops and the NAEP State Convention! Start thinking Golf and School Leaders and Law too.

Nice spending time in the following districts throughout the last few weeks:

Alliance, Axtell, Banner County, Boyd County, Burwell, Cody-Kilgore, Crawford, Elwood, Eustis-Farnam, Gordon-Rushville, Gothenburg, Hay Springs, Heartland, Kimball, Loup City, McCool Junction, O'Neill, Overton, Scottsbluff, Southern Valley, Stapleton, Superior, Thedford, Umonhon Nation, Valentine, Verdigre, Wallace, Walthill, and Wauneta-Palisade

- Sharon -

## ... ENERGY PURCHASING

Our natural gas consultants have been watching the markets closely. Larger than normal winter storage volumes, Liquid Natural Gas export bans, warm February temperatures, and some resurgence in U.S. inflation are competing for market effects, so price volatility has been strong. We are working with several new districts to get them added to our NJUMP and CJUMP natural gas consortiums during the spring signup period. Jim Luebbe can provide you with a Resolution for Participation form to add your district to this valuable program.

Contact Jim to learn more!



Paul Grieger  
Managing Director,  
Public Finance  
402-392-7986  
pgrieger@dadco.com



Cody Wickham  
Senior Vice President,  
Public Finance  
402-392-7989  
cwickham@dadco.com



Andy Forney  
Senior Vice President,  
Public Finance  
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## ... ADVOCACY & GOVERNMENT RELATIONS

As you can see by this month's SNAPSHOTS, NASB and its members have been busy at the Capitol this past month.

Let us know if you want sit in on a hearing, watch debate, or engage with Senators at the Capitol. Invite is open, just call us.

Stay up to speed via the NASB Bills Page at <https://nasb.envisiams.com/legislative-bills>

Read up on the latest Priority Bills, items of note, and what's ahead at the halfway point on Page 9.

Call Colby & Matt with questions any time!

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**Stacy Jolley - President-Elect**  
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**Region 15 - Allison Sandman**  
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**Region 17 - Michelle Reikofski**  
Osmond



**Region 18 - Susan Ernest**  
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**Region 19 - Amanda McGill Johnson**  
Millard



**John Spatz**  
Executive Director

## YOUR NASB STAFF

<https://members.nasbonline.org/about-us/nasb-staff>

**Ben Anderjaska**  
Board Leadership Data  
and Support Specialist



**Makenzie Barry**  
ALICAP Data &  
Financial Specialist



**Shari Becker**  
Director of Education  
Leadership Search Service



**Matt Belka**  
Director of Marketing,  
Communications & Advocacy



**Megan Boldt**  
Associate Executive Director  
Director of ALICAP



**Craig Caples**  
Director of Technology



**Colby Coash**  
Associate Executive Director  
Dir. of Government Relations



**Katie Corfield**  
Board Leadership Associate



**Abi Dettmer**  
Event & Search Service  
Associate



**Sharon Endorf**  
Director of  
Member Engagement



**Caden Frank**  
Board Leadership Community  
Engagement Specialist



**Marcia Herring**  
Director of Board Leadership



**Stacie Higgins**  
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**Kem Loecker**  
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Assistant



**Jim Luebbe**  
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**Kari Stephens**  
Board Leadership Development  
& Learning Specialist



**Stephanie Summers**  
Board Leadership Specialist



**Lindsey Wooton**  
Administrative Specialist



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**Northland, (First National Capital Markets)**  
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**Piper Sandler**  
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## FOOD SERVICE

**Lunchtime Solutions**  
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## FUNDRAISING

**Omaha Public Schools Foundation**  
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## INSURANCE SERVICES

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National Insurance Services

**Public Risk Management/ALICAP**  
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## LEGAL SERVICES

Mueller Robak, LLC

## PLAYGROUND/SCOREBOARDS/SURFACING

**Creative Sites, LLC**  
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## PLAYGROUND/SCOREBOARDS (CONTINUED)

**Crouch Recreation**  
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Cunningham Recreation/GameTime

Fisher Tracks, Inc.

## SAFETY & SECURITY SERVICES

**One Source The Background Check Company**  
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## STUDENT SERVICES

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**TeamMates Mentoring Program**  
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**Master's Transportation**  
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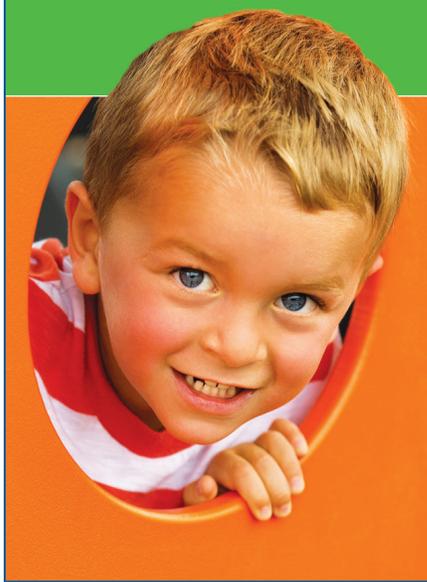
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# NASB BOARD NOTES



A MONTHLY PUBLICATION FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



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# NASB BOARD QUICKS

A MONTHLY E-UPDATE OF KEY DATES FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



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To register for an NASB event, click on the 'My Membership' link, then navigate to the 'Events' dropdown and select 'Register'. If you do not have an email and password to log in or have forgotten it, please contact NASB at 800-422-4572 for assistance. All Dates & Locations Tentative & Subject to Change

Events & Networking - <https://members.nasbonline.org/events>



## Finance Workshops - Lincoln, North Platte, & Gering

Amplified Finance / Budget & Finance Workshop - March 5 - Lincoln

Amplified Finance / Budget & Finance Workshop - March 19 - North Platte

Amplified Finance Workshop - March 20 - Gering

## State Conference Call for Proposals - Due March 14

You are invited to submit a proposal for a breakout session to showcase innovation in your district. Visit <https://nasb.envisiams.com/proposals> and log in with your email and password to submit a breakout session proposal. The Conference will be held November 20-22 in Omaha.

## NAEP State Convention - March 27-28 - Kearney



## NASB Leadership Workshop - June 5-6 - Lincoln

NASB Member Golf Outing - June 12 - Kearney

School Leaders & Law Conference - June 12-13 - Kearney



Continued on Page 2



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# NASB BOARD QUICKS

A MONTHLY E-UPDATE OF KEY DATES FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



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Candidate Workshops - Ogallala, Hastings, Ord & Milford

ALICAP Summer Workshops - Gering, Kearney & Lincoln



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## SCHOOL BUSINESS AFFAIRS

March 2024 | Volume 90, Number 3

*Association of School Business Officials International®*



## DOLLARS, SENSE, AND BIG-PICTURE THINKING

**Understanding the Credit Rating Process**  
**The Value of a Good SBO-Auditor Relationship**  
**Maximizing Federal Funding**

**Also: ESSER in Action: K-12 Priorities, Successes & Challenges**

- ASBO INTERNATIONAL -

# ASBO ACE & 24

# Submit Your Session!

Want to share your knowledge, expertise,  
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Submit your proposal now! The deadline to submit is March 11, 2024.

*Learn more about the submission process and requirements at*  
**[asbointl.org/CFP](https://asbointl.org/CFP)**

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 [asbointl.org/everyone](https://asbointl.org/everyone)



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March 2024 | Volume 90, Number 3

## DOLLARS, SENSE, AND BIG-PICTURE THINKING



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*Understanding how the rating agencies determine an issuer's rating is an important piece of the financing puzzle.*

BY ALLISON MACCHI

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BY COURTNEY BROWN, CPA

### 13 Cooperative Procurement as a Strategic Tool for Savings

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BY NANCY PARRISH

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# ASBO INTERNATIONAL EDUCATION GUIDE



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# Budgeting, Finance, and Planning in Education



By Ryan S. Stechschulte

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As school business officials, we play a critical role in our districts' financial health and sustainability. We must navigate with foresight and strategic thinking to ensure smooth operations of our school districts. Your expertise in budgeting, finance, and planning ensures your districts' financial health and sustainability.

Budgeting lies at the heart of fiscal management in education. It is the road map guiding resource allocation, expenditure prioritization, and goal attainment. However, crafting a comprehensive budget requires more than just crunching numbers; it demands a deep understanding of educational priorities, community needs, and regulatory requirements. Effective budgeting involves meticulous planning, stakeholder engagement, and a commitment to fiscal responsibility.

In today's ever-changing educational landscape, finance plays a pivotal role in driving innovation, fostering growth, and ensuring sustainability. With limited resources and increasing demands, school leaders must adopt innovative financial strategies to maximize efficiency and optimize outcomes.

This may involve exploring alternative revenue streams, leveraging partnerships, or embracing technology to streamline processes and reduce costs. By embracing financial agility and creativity, schools can not only weather economic uncertainties but also thrive in the face of adversity.

Planning is the compass that charts the course for educational success. Whether it's devising long-term strategic plans or adapting to unforeseen challenges, effective planning is essential for resilience and agility.

In an era marked by rapid technological advancements and shifting demographics, educational institutions must embrace active planning to anticipate future needs and seize opportunities for growth. This requires fostering a culture of collaboration, data-driven decision-making, and continuous improvement to ensure effective use of every resource.

As we circumnavigate the fiscal challenges of education, it's crucial to recognize the interconnectedness of budgeting, finance, and planning. These elements form the bedrock of sound financial management, guiding resource allocation, driving organizational priorities, and ultimately shaping the educational experience for students.

By fostering synergy between these areas, schools can cultivate a culture of financial stewardship, transparency, and accountability, laying the foundation for sustainable growth and academic excellence.

However, the journey toward fiscal sustainability is not without its challenges. Shrinking budgets, unfunded mandates, and economic uncertainties often present formidable obstacles for school business officials. In such turbulent times, it's imperative to embrace a proactive mindset, seek innovative solutions, and cultivate partnerships.

Whether it's advocating for equitable funding, exploring cost-saving measures, or enhancing revenue generation, collaboration, and creativity are key to navigating the complexities of school finance.

The COVID-19 pandemic further underscored the importance of agile financial management and contingency planning in education. As schools grapple with unprecedented disruptions and financial constraints, they must adapt swiftly to changing circumstances while safeguarding the continuity of learning. This requires harnessing technology, reallocating resources, and prioritizing investments to meet the evolving needs of students and educators alike.

Your dedication and resilience profoundly affect the lives of students, teachers, and communities. **You Are the Difference.**

**Ryan S. Stechschulte**

Treasurer/CFO

Toledo City (Ohio) School District

**MEET SCHOOL BUSINESS INSIDER**



If you're a school business professional or intrigued by the inner workings of the educational system like me, ASBO's new podcast, *School Business Insider* (SBI), is tailored just for you. Every Tuesday, host John Brucato brings you insightful conversations and a unique perspective on the challenges and innovations of the school business professional.

Here's an overview of topics so far.

**E1. ASBO International's New ED Is at the Heart of It All.** In the inaugural episode, Jim Rowan, the new executive director of ASBO International, shares his career journey and his vision of a collaborative future, fostering partnerships and professional development opportunities.

**E2. Tools of the Trade and Making AI Work for You.** Brian Cechnicki, ASBO New York executive director, discusses a groundbreaking tool for school business officials in New York that simplifies complex state data analysis using artificial intelligence.

**E3. Avoiding Burnout: It's More Flow than Balance.** Guests Aubrey Kirkpatrick and Heather Taylor delve into SBO stress and burnout. The conversation unveils practical strategies to mitigate burnout.

**E4. Beyond the Numbers.** David Bein, an assistant superintendent for business services and chair of our Education Advisory Committee, highlights the importance of relationships and trust.

**E5. From District to District.** Cindy Reilmann, assistant superintendent for business services/CFO and chair of our Editorial Advisory Committee, shares her journey transitioning from a higher wealth district to a higher needs district, shedding light on the challenges and opportunities of managing resources.

**E6. What ESSER Made Possible.** Guests from Tucson Unified School District and Katy Independent School District discuss the challenges and triumphs associated with managing ESSER funds. From addressing learning loss to supporting mental health services, the episode highlights the positive outcomes of strategic fund utilization.

Subscribe and make *SBI* a part of your Tuesday routine.

— *Siobhán McMahon, CAE*

**Colophon:** During production of this issue, Siobhán's youngest came home from Virginia Tech for spring break, Pat began adding to the flock of ducks and chickens, and Susan tackled her home calendar to include competitive cheer practice and competitions as well as college visits for her youngest.



# School Business Affairs

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# Nurturing Success: Strategic Planning, Budget Alignment, and Stakeholder Engagement

James M. Rowan, CAE, SFO

Three pillars serve as the bedrock for effective, informed decision-making.

In the realm of K–12 education, the journey toward success relies on a harmonious blend of strategic planning, budget alignment, and sensible engagement with stakeholders. These three pillars serve as the bedrock for informed decision-making, propelling educational institutions toward their goals and creating an environment conducive to effective learning.

In the words of Martin Luther King, “The function of education is to teach one to think intensively and think critically. Intelligence plus character—that is the goal of true education.”

## Strategic Planning: Crafting the Educational Roadmap

Strategic planning serves as the guiding light that charts the course for academic excellence. It involves a thoughtful process of setting educational goals, identifying potential challenges, and outlining a comprehensive plan to achieve long-term objectives. A well-structured strategic plan not only defines the educational destination, but also provides a roadmap to ensure that every decision aligns with the overarching vision of fostering student success.

Within this framework, education leaders and administrators collaboratively craft a vision that serves as a beacon for the entire institution. The strategic plan becomes a dynamic document, adapting to the evolving needs of the educational landscape. It sets the tone for innovation, ensuring that K–12 institutions remain agile in responding to changes while remaining steadfast in their commitment to academic excellence.

## Budget Alignment: Responsible Stewardship of Resources

The synergy between strategic planning and budget alignment is particularly vital in the realm of K–12 education. Educational institutions must ensure that their financial resources are allocated in a manner that aligns with their strategic plans. This involves a careful examination of expenditures, funding sources

and investment opportunities, with the aim of fostering a financially sustainable and academically enriching environment.

Budget alignment goes beyond financial management; it reflects the responsible stewardship of educational resources. By aligning budgetary allocations with strategic priorities, K–12 institutions create a sustainable financial framework that supports academic enrichment. This financial stewardship ensures that resources are directed toward initiatives that contribute to the institution’s educational mission, fostering an environment conducive to learning and growth.

## Common-Sense Engagement with Stakeholders: Fostering Educational Partnerships

The active involvement of stakeholders—including parents, teachers, students, and the community—is paramount. Common-sense engagement with these stakeholders builds a collaborative educational ecosystem, fostering trust and support for the institution’s mission.

Renowned educator and author Booker T. Washington emphasized the collaborative aspect of education, stating, “Success is to be measured not so much by the position that one has reached in life as by the obstacles which he has overcome while trying to succeed.” Washington’s perspective highlights the importance of engaging stakeholders in the educational journey, and acknowledging that success is a collective effort.

## Conclusion: A Blueprint for Educational Excellence

The integration of strategic planning, budget alignment, and sensible engagement with stakeholders forms an indispensable trio for success in K–12 education. As K–12 districts navigate the complexities of educational landscapes, embracing this triad will not only steer them through challenges but also position them as beacons of academic excellence.

# The Credit Rating Process and Your Borrowing Cost

*Understanding how the rating agencies determine an issuer's rating is an important piece of the financing puzzle.*

By Allison Macchi



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**E**mbarking on significant capital projects and issuing the debt required to fund them can intimidate even frequent and sophisticated business officials. One of the most time-consuming parts of the financing is the rating process.

Potential investors who use the debt capital markets to finance capital projects often rely on credit ratings to assess a particular issuer's creditworthiness. Credit ratings are intended to reflect the rating agency's assessment of the likelihood of bond issuers paying investors as promised. Credit ratings are important because of

the typically inverse relationship between ratings and the interest rate an issuer pays on a bond issue—all else being equal, the higher the rating, the lower the interest rate.

Most issuers are rated by at least one of the three primary rating agencies: Moody's Investors Service, Standard & Poor's Global Ratings, and Fitch Ratings Inc. Table 1 shows the rating scale for each primary rating agency.

The marketability of an issuer's bonds is affected by its rating. Municipal bonds price at a spread to a

high-grade municipal index. For each rating notch down the rating scale, the spread required to sell the bonds in the public market increases. This, in turn, increases the yield or the ultimate cost of capital on the borrowing.

In addition, lower-rated investment-grade bonds may require the added expense of bond insurance to provide more security and attract investors. Typically, investors will not buy bonds rated investment grade unless they are a high-yield fund.

## Factors That Drive Ratings

When financing a capital project, borrowers must understand how a rating is determined and how it ultimately determines the cost of capital. Even more crucial is zeroing in on the rating factors that the issuer can control during the planning stages of a potential project.

**The Moody’s K–12 scorecard, the quantitative section of the issuer rating, includes economy, leverage, financial performance, and institutional framework.**

Although there may be slight differences in methodology among the three rating agencies, the main factors that drive a rating under the K–12 methodology for each are similar. Being mindful and developing a solid plan to address decisions—such as required tax increases, the phasing of debt service into the budget, and the potential use of cash (e.g., American Rescue Plan Elementary and Secondary School Emergency Relief funds, capital reserve, fund balance, grant awards)—on projects will ensure the successful execution of a financial plan while positioning the financial plan as favorably as possible with the rating agencies.

**Table 1. Rating Scales of Three Primary Rating Agencies**

Moody’s	S&P	Fitch	Rating Description
Investment Grade			
Aaa	AAA	AAA	Prime
Aa1	AA+	AA+	High grade
Aa2	AA	AA	
Aa3	AA-	AA-	
A1	A+	A+	Upper medium grade
A2	A	A	
A3	A-	A-	
Baa1	BBB+	BBB+	Lower medium grade
Baa2	BBB	BBB	
Baa3	BBB-	BBB-	
Non-Investment Grade			
Ba1	BB+	BB+	Speculative
Ba2	BB	BB	
Ba3	BB-	BB-	
B1	B+	B+	Highly speculative
B2	B	B	
B3	B-	B-	
Caa1 & below	CCC+ & below	CCC & below	Extremely speculative/default

Sources: Moody’s, S&P, and Fitch

All three primary rating agencies use similar criteria under their K–12 methodology; however, for this discussion, we will focus on the K–12 methodology provided by Moody’s. Moody’s determines the ultimate issuer rating on three components: the scorecard, notching factors, and other considerations (see Table 2).

The Moody’s K–12 scorecard, the quantitative section of the issuer rating, includes economy, leverage, financial performance, and institutional framework. Two of these factors—economy and institutional framework, which account for 40% of the issuer rating—cannot be controlled to any great extent by the issuer; they comprise resident income, full value per capita, enrollment trends,

**Table 2. Components of Moody’s Issuer Rating**

1. Scorecard	2. Notching Factors	3. Other Considerations
Economy: 30%	Additional strength in local resources: 0 to +2	Environmental, social, and governance
Leverage: 30%	Limited scale of operations: (1) to 0	Competitive considerations
Financial Performance: 30%	Weak financial reporting: (2) to 0	Extraordinary state support
Institutional Framework: 10%	Potential cost shift to or from state: (1) to +1	
	Potential for significant change in leverage: (2) to +1.5	

Source: Moody’s Investors Service

and Moody's view of the state-level framework governing operating revenue. However, prudent planning and consideration of the leverage and financial performance factors, which account for 60% of the issuer rating, can be directly affected by the issuer.

When considering adding significant leverage or long-term liabilities, it is imperative that the issuer can present the rating agencies with a plan showing how leverage will be paid for. To position the issuer positively, its plan to pay for the expected increase in leverage could allow for an increase or systematic increases in revenue available for debt service through (1) additional state or local tax levies, (2) structuring the new debt in a way that takes advantage of the existing debt portfolio maturing, (3) restructuring existing debt to create capacity for new debt within the current budget confines, or (4) shifting other budgeted funds to be available for debt service.

In addition to showing how the additional leverage will be paid for, the rating agencies emphasize an issuer's cash position. The financial performance criteria include the available fund balance ratio and the net cash ratio, with both metrics being driven by cash and fund balances.

The rating agencies look favorably on issuers who can show significant balances or have demonstrated positive trends in accumulating cash and growing fund balances that provide flexibility for the issuer. Some issuers wish to use cash or capital reserve funds that have been earmarked for certain projects to offset the amount of the required borrowings. Consequently, presenting the rating agency with a clear vision of how you as the issuer intend to generate the funds to repay the debt on an ongoing basis and use earmarked cash or reserves in a thoughtful way that considers the impact on the leverage and financial planning ratios is key to bolstering your rating concurrent with significant project financing.

The other two components (notching factors and other considerations) of the issuer rating are more qualitative in nature. Moody's reserves the right to notch the quantitative rating determined by the scorecard up or down, based on several additional factors as outlined in Table 2.

## Plan for Success

Given that the rating is not driven purely by quantitative metrics, it is important during communications with the

rating agencies to give a full picture of both the issuer and the need for the proposed project to highlight any positive intangible elements that should be considered but can't be quantified.

Ideally, the issuer will be prepared, before a scheduled call, to answer the rating agency's questions; the issuer will also have sent answers and any relevant documentation in advance. Such advanced planning allows the issuer to formulate concise responses and confer with its finance team. It also highlights the expertise of the business office/administration and will permit a more robust discussion of the qualitative factors while also demonstrating the organization and proactiveness of the issuer's management team.

After the issuer has completed the rating process and an issuer rating has been assigned, the selected rating agency will provide a full report for the issuer and its financing team's review. The report will outline information on the issuer itself, the rating agency's perception of the credit strengths, challenges for the issuer, and details of the proposed project and associated borrowing. This is the report that investors will review before deciding whether they will purchase the bonds being offered by the issuer.

To that end, it is important to carefully review the report to ensure that everything is factually correct and does not inadvertently contain any nonpublic information before it is published and made available to the investing public.

## Bottom Line

Understanding how the rating agencies determine an issuer's rating is an important piece of the financing puzzle. A significant capital commitment begins with proactively addressing concerns, showing positive trends, and developing a plan with the finance team before any required borrowing. Doing so will demonstrate fiscal responsibility to the rating agencies.

Striving to obtain the highest rating possible will help lower the resulting cost of capital on borrowings that are required to fund the project, saving the issuer—and ultimately taxpayers—significant dollars in the process.

---

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# The Value of a Good Relationship with Your Auditors

*A positive relationship with your auditor is an investment in the long-term success and sustainability of your organization.*

By Courtney Brown, CPA

In the ever-evolving landscape of business, where compliance, transparency, and financial accuracy are nonnegotiable, the auditors' role becomes paramount. Beyond the annual audit, fostering a positive and collaborative relationship with auditors could yield significant business advantages with far-reaching benefits for your organization.

Here are some reasons a good relationship with your auditor can benefit your district.

## **Enhanced communication and understanding.**

A strong relationship with your auditor fosters open communication and a better understanding of your business operations. Regular discussions can help auditors gain insights into the intricacies of your industry, your specific challenges, and the unique aspects of your organization. This deeper understanding enables auditors to tailor their approach to better address your needs and concerns.

**Efficient audit process.** A positive relationship contributes to a more efficient audit process. When you and your auditor have trust and transparency, it streamlines the information-gathering process. Timely access to relevant documents and data, as well as a cooperative attitude, can significantly reduce the time and resources required for the audit. This efficiency not only is cost-effective, but also minimizes disruptions to your day-to-day business operations.

**Early identification of issues.** An auditor who is well-acquainted with your organization is better positioned to identify potential issues early on. Proactive communication allows for the timely resolution of concerns, preventing them from escalating into major problems. Such communication can be particularly valuable in addressing compliance issues, financial discrepancies, or internal control weaknesses before they become significant challenges.

**Trust and credibility.** Trust is the foundation of any successful business relationship, and the relationship with your auditor is no exception. A strong rapport

builds confidence in the accuracy and reliability of your financial reporting. That, in turn, enhances your organization's credibility with stakeholders, including investors, lenders, and regulatory bodies. Trustworthy financial statements are a testament to the integrity of the organization, fostering positive perceptions that can open doors to investment and growth opportunities.

**Continuous improvement.** A good relationship with your auditor extends beyond the audit period. It provides an opportunity for ongoing dialogue and feedback. By soliciting input from auditors on financial processes, controls, and reporting, organizations can continuously improve their financial management practices. This collaborative approach fosters a culture of learning and adaptation, ensuring that the organization stays ahead of industry trends and regulatory changes.

**Navigation of regulatory complexities.** The business environment is subject to ever-evolving regulatory frameworks. A close relationship with your auditor facilitates a better understanding of these regulatory changes. Auditors can provide valuable insights into compliance requirements and help your organization stay ahead of the curve. This proactive approach not only mitigates compliance risks, but also positions your company as a responsible and well-governed entity.

## **Finding Opportunities**

The importance of a good relationship with your auditor cannot be overstated. Beyond the annual audit, this relationship contributes to the overall health and resilience of your organization. By fostering effective communication, trust, and collaboration, you can turn the audit process into an opportunity for growth and improvement. A positive relationship with your auditor is an investment in the long-term success and sustainability of your organization.

---

**Courtney Brown** is chief schools finance officer for Vestavia Hills City Schools, Vestavia, Alabama. Email: brownct@vhcs.us



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# Cooperative Procurement as a Strategic Tool for Savings

*Cooperative purchasing can enable your district to secure goods and services at competitive prices.*

By Nancy Parrish

In today's rapidly evolving education landscape, school districts face a variety of challenges, including budget constraints and limited staff resources. School business officials know this better than anyone. You understand the importance of finding innovative solutions to optimize your limited budgets and staff time.

Cooperative contracts are one tool to help you save money and streamline operations, and allow your procurement staff to focus on procurements specific to your district.

When used effectively, cooperative purchasing is a strategic tool that enables your district to leverage the collective purchasing power of multiple public agencies and secure goods and services at extremely competitive prices.

One of the obvious advantages of cooperative procurement is the potential for substantial cost savings. By taking advantage of the purchasing volume of public agencies around the country, your district can benefit from economies of scale, resulting in lower prices and better terms from suppliers. Your district can benefit from the efforts of other public agencies while ensuring that the contracts are legitimately bid, are transparent, and comply with all federal and state procurement regulations.

Additionally, you can avoid duplicating time-consuming and resource-intensive solicitations for commonly

used products and services and allow your staff to focus on more specialized procurements that require their expertise. By reducing administrative burdens, cooperative procurement frees up valuable staff time, enabling them to contribute to the district's overall mission more effectively.

However, all public-sector cooperatives are not the same. In recent years, the marketplace has become crowded with cooperatives, making it difficult to determine which of the available contracts is the best option for your district.

## Best in Class Cooperatives

Best-in-class public-sector cooperatives share several key features that ensure that the contracts they offer are truly the best value. A cooperative that is designed for the public sector must always put the public agencies' interests first. They should actively engage with procurement professionals from around the country and seek their input in selecting product categories, leading solicitations, and reviewing bid responses. They keep fees to suppliers low to keep prices low, and actively engage the supplier community. They operate transparently and, ideally, are nonprofit organizations.

Cooperative procurement presents a compelling opportunity to save money, streamline operations, and optimize staff resources. By



ANDRII YALANSKYI/STOCK.ADOBE.COM

leveraging the collective purchasing power of multiple entities, districts can access reliable contracts resulting in significant cost savings. Moreover, cooperative procurement allows the staff to focus on purchases unique to your district, enhancing their ability to contribute to the district's overall goals.

Nonprofit cooperatives such as ASBO International partner GOVMVMT play a crucial role in supporting your financial success and ensuring transparency, compliance, and value. Effectively using cooperative procurement helps you maximize efficiency, drive savings, and enhance the educational experience for your students.

---

**Nancy Parrish** is CEO and board chair for the Innovative Government Services Association in Washington, D.C. Email: nparrish@igsaus.org

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# The SBO's Guide to Maximizing Federal Funding for Public School Districts

*Tips for not only securing federal funds, but also optimizing their impact on student success.*

By Cindy Reilmann, CPA, SFO, and Howard P. Barber, CPA, MCPPO, SFO



PHOTOGRAPHEEU/STOCK.ADOBE.COM

In the dynamic landscape of public education, securing and maximizing federal funding are essential for the sustained success of K–12 school districts. As stewards of financial resources, school business officials play a crucial role in navigating the intricate web of federal funding opportunities. This article aims to provide a comprehensive guide for SBOs to effectively maximize federal funding for their school districts.

## Understanding the Federal Funding Landscape

Federal funding for K–12 education comes from various programs, each with its own set of rules, regulations, and eligibility criteria. Familiarizing oneself with the intricacies of these programs is the first step toward successful funding optimization.

Key federal funding streams include programs under the Every Student Succeeds Act (ESSA) and Individuals

with Disabilities Education Act (IDEA). In recent years, we would have included Elementary and Secondary School Emergency Relief (ESSER) funds; however, with the sunset of ESSER III approaching on September 30, 2024, SBOs should focus on those federal funds that are recurring.

ESSA's Title I funding, for example, is designed to support schools with a high percentage of students from low-income families. Title II funding focuses on professional development for educators, Title III focuses on English-language learners, and Title IV provides flexibility for various educational initiatives to support student academic achievement and provide a well-rounded education.

Title V offers funding opportunities for rural schools, whereas Title VI funding supports American Indian, Native Hawaiian, and Alaska Native education. Title VII provides Impact Aid funding for districts that do not receive property tax revenues because they are located

on federal property (e.g., military bases, tribal and native lands), and Title IX provides funding to support education for students experiencing homelessness.

Meanwhile, IDEA Part B allocates resources to ensure that students ages 3–21 with disabilities receive an appropriate education, and Part C supports toddlers and infants from birth through age 2.

Other common federal revenue streams that districts may rely on include federal reimbursements for school meals through the National School Lunch and Breakfast Programs; E-Rate funding for school broadband and connectivity; and Medicaid reimbursements for eligible school-based services.

No matter which federal funding you are working with, it is important to consider the school district as well as the individual schools' needs assessment. Identifying what is truly needed within the district and the individual school is paramount in maximizing the federal funding along with any district or state funding.

## Collaboration and Communication

Successful federal funding optimization requires collaboration among school districts, state education agencies, and federal entities. SBOs must actively engage with relevant stakeholders to stay informed about changes in legislation, funding priorities, and grant opportunities. Establishing clear lines of communication with federal program officers, state education departments, and local education agencies is essential for maximizing funding potential.

Key measures that can help accomplish this objective include membership in ASBO International and attendance at ASBO's federal policy updates (online via ASBO Learn and live at ASBO's annual conferences). Noelle Ellerson Ng and Elleka Yost, from ASBO International's policy team, are great resources for any SBO wanting to better understand federal funding, legislative initiatives, and what is happening at the federal level.

ASBO members can access other relevant e-learning opportunities on federal policy and grants at [learn.asbointl.org](http://learn.asbointl.org)—such as ASBO's Grant Writing and Compliance professional development bundle and an update on Supreme Court cases affecting the profession.

## Strategic Grant Application

The grant application process is a critical juncture for securing federal funding. SBOs should approach grant applications strategically, aligning proposals with the unique needs and priorities of their districts. Crafting a compelling narrative that highlights the potential impact of the proposed initiatives on student outcomes is key to standing out in a competitive field.

Furthermore, SBOs should leverage data and evidence-based practices to strengthen grant applications. Demonstrating a clear understanding of the district's needs, along with a comprehensive plan for resource use, increases the likelihood of securing federal funding.

## Financial Management and Accountability

Once federal funds have been secured, effective financial management is paramount. SBOs must adhere to strict accountability measures, ensuring that funds are used for their intended purposes. Regular audits and transparent reporting mechanisms not only fulfill legal requirements, but also build trust with federal agencies and the community.

SBOs should also explore opportunities for leveraging federal funds through partnerships with community organizations, businesses, and other stakeholders. Collaborative efforts can amplify the impact of federal dollars and extend the reach of educational initiatives.

## Professional Development and Capacity Building

Investing in the professional development of district staff is a strategic approach to maximizing federal funding. By ensuring that educators and administrators are well-versed in the latest educational strategies, technology, and best practices, SBOs contribute to the overall success of funded programs. This, in turn, enhances the district's competitiveness in securing future federal grants.

Maximizing federal funding for K–12 school districts requires a multifaceted and strategic approach. School business officials, as financial leaders within their districts, play a central role in navigating the complex landscape of federal funding opportunities.

By staying informed, collaborating with stakeholders, applying for grants strategically, managing funds with accountability, and investing in professional development, SBOs can ensure that their districts not only secure federal funds, but also optimize their impact on student success.

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The Association of School Business Officials International (ASBO) collected survey data from 116 U.S. school districts across 38 states about ESSER II and III expenditures through September 30, 2023. School business professionals shared their districts' ESSER spending priorities, successes, and challenges as they continue to support their communities' post-pandemic recovery efforts. Key findings are summarized below.

*Respondent profile: District size = 25% small (<2,500 students); 45% medium (2,500-9,999 students); 30% large (≥10,000 students). District locale = 30% rural; 24% urban; 46% suburban. Districts' average total ESSER allocation per pupil = \$2,890.*

TOP ESSER II SPEND CATEGORIES		TOP ESSER III SPEND CATEGORIES	
1	Addressing Learning Loss <b>82%</b>	Addressing Learning Loss <b>91%</b>	-
2	Technology & Broadband Investments <b>74%</b>	Mental Health Services <b>80%</b>	↑
3	Mental Health Services <b>65%</b>	Technology & Broadband Investments <b>73%</b>	↓
4	Purchasing PPE/Supplies & Cleaning <b>61%</b>	Facility Repairs & Upgrades <b>52%</b>	↑
5	Facility Repairs & Upgrades <b>51%</b>	Supporting Specific Student Populations <b>51%</b>	↑
6	Maintaining Continuity of Services (Labor, Contracts, Supplies, Equipment) <b>42%</b>	Maintaining Continuity of Services (Labor, Contracts, Supplies, Equipment) <b>41%</b>	-
7	Supporting Specific Student Populations <b>41%</b>	Purchasing PPE/Supplies & Cleaning <b>24%</b>	↓
8	District Emergency Response & Planning <b>30%</b>	District Emergency Response & Planning <b>18%</b>	-
9	COVID Screening, Testing & Vaccines <b>10% (Tie)</b>	COVID Screening, Testing & Vaccines <b>5%</b>	-
10	Feeding Students <b>10% (Tie)</b>	Feeding Students <b>4%</b>	-

### KEY FACTORS DRIVING SPENDING DECISIONS

-  Rising student mental, social-emotional, and behavioral needs **69%**
-  Sustainability (averting a fiscal cliff) **64%**
-  Student test scores, learning loss, or other academic trends **46%**
-  Labor shortages **42%**
-  Increasing school health, safety, and security concerns **33%**
-  Increasing numbers and/or needs of students with disabilities **29%**

## ACADEMIC RECOVERY IS DISTRICTS' TOP PRIORITY

Even without a minimum requirement for **ESSER II**, 63% of districts invested more than 20% of their funds to address learning loss.

For **ESSER III**, 80% of districts already met the 20% spending requirement for academic recovery by September 30, 2023 (and 44% of respondents spent more than half of their funds for this purpose).

### MOST POPULAR ESSER SPENDING STRATEGIES

#### TO SUPPORT STUDENT ACADEMIC RECOVERY:

- 76%** Expanding summer learning/enrichment
- 61%** Adding specialist staff (counselors, social workers, reading specialists, special education staff, etc.)
- 56%** Investing in professional development
- 54%** Purchasing technology and improving connectivity to support learning
- 49%** Investing in high-quality curricula/instruction to accelerate learning
- 47%** Providing high-intensity tutoring (1:1 or small groups; at least 30 min. 2-3x/week)
- 45%** Expanding before-/after-school or other extracurricular programs
- 21%** Adding learning time to the school day or year
- 20%** Hiring instructional staff to reduce class sizes or provide small-group instruction
- 13%** Improving community outreach to assess families' needs (*Tie*)
- 13%** Offering flexible learning options (virtual, evenings, or weekends) (*Tie*)
- 11%** Expanding early childhood programs

#### TO SUPPORT STUDENT HEALTH & WELLNESS:

- 69%** Investing in social-emotional learning (SEL) curricula, practices, and systems
- 63%** Adding specialized instructional support (counselors, social workers, nurses, therapists, etc.)
- 46%** Improving school health, safety, and security (IAQ, emergency planning, threat assessments, etc.)
- 45%** Expanding multi-tiered systemic whole-child supports for improving health, wellness, and development
- 44%** Investing in professional development
- 38%** Improving school climate/culture (trauma-informed practices, anti-bullying programs, fostering healthy relationships, etc.)
- 18%** Expanding extracurricular programs to improve self-esteem, health, and wellness
- 15%** Establishing community partnerships to improve access to health/social services and recreational programs
- 13%** Improving community outreach to assess families' needs
- 4%** Investing in nutrition programs (meal and service quality, affordability, and access)

"ESSER funding allowed us to add... math interventionists, reading interventionists, teacher assistants used for intervention, multi-tiered systems of support facilitators, and instructional coaches. Our primary focus was to provide academic support to our students through staff that could work with these students face to face. This focus allowed us to provide equal support at all schools and I feel has led to academic rebound."

—Tucson Unified School District 1, AZ

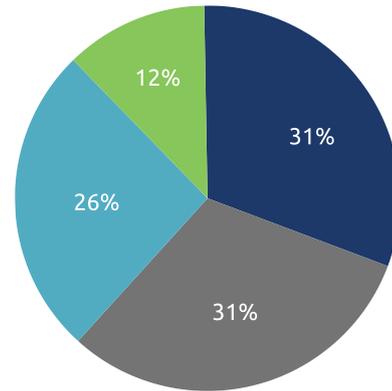
"Due to the ESSER funds, our district was able to maintain reading specialists in every elementary building, which has increased our cohort proficiency!"

—Manheim Township School District, PA

## HOW MUCH HAVE DISTRICTS SPENT ON STAFF?

(% of Total ESSER II & III Funds)

- Spent less than 25% of funds on staff
- Spent 25–49% of funds on staff
- Spent 50–74% of funds on staff
- Spent 75% or more of funds on staff



### MOST POPULAR ESSER SPENDING STRATEGIES

#### TO ADDRESS OVERALL STAFFING NEEDS\*:

- 49%** Providing professional development
- 46%** Retaining current instructional staff
- 45%** Retaining current specialized support staff
- 36%** Recruiting new instructional staff
- 30%** Recruiting new specialized support staff
- 27%** Retaining current ancillary staff
- 25%** Retaining current administrative staff
- 14%** N/A: No funds were spent on staffing
- 11%** Adjusting staff duties, assignments, or hours to maintain/expand service levels
- 9%** Recruiting new administrative staff
- 7%** Recruiting new ancillary staff

**\*Note:** Instructional staff (teachers, substitutes, aides, etc.).  
Specialized support (nurses, counselors, social workers, etc.).  
Ancillary staff (food service, transportation, custodial staff, etc.).  
Administrative staff (district leaders, central office, principals, etc.)

#### FOR STAFF SALARIES, WAGES & BENEFITS:

- 60%** Counselors, Psychologists, Therapists, Nurses, etc.
- 45%** English, Reading, and Literacy Teachers
- 42%** Tutors
- 37%** Paraprofessionals, Aides, Teaching Assistants, etc.
- 28%** Substitutes
- 24%** Science, Technology, Engineering, and Math (STEM) Teachers
- 19%** Special Education Teachers
- 15%** All Staff (i.e., distributed across the board, no targeted strategy)
- 13%** Information Technology (IT) Support
- 11%** Other Interventionist Support (coaches and staff, ELL teachers, summer program staff, etc.) *(Tie)*
- 11%** Custodial and Maintenance Staff *(Tie)*
- 9%** Transportation Staff
- 4%** Food Service Personnel

“The additional ESSER funding allowed our district to hire additional support staff needed to assist students with learning and social needs post-pandemic. Having additional staff in each building to work in small groups with struggling students not only was a blessing to students’ learning but also to our regular classroom teachers as they were working hard to get all students back on track. The hiring of new staff to address learning loss along with increasing hours for our nursing and custodial departments definitely made a significant impact.”

—Forest City Community School District, IA

“We were able to provide substitutes for teachers and staff who were sick. We provided additional teachers, aides, and nurses. We also provided additional technology and technology personnel. We feel like we spent it wisely and tried to provide for the needs of our students.”

—Blount County Board of Education, AL

## HOW MUCH MONEY IS LEFT?

**ESSER II:** As of September 30, 2023, 96% of respondents liquidated (i.e., spent down) more than 75% of their funds. 72% of respondents already spent all their funds. Only 5% of districts surveyed expressed interest in applying for late liquidation.

**ESSER III:** Nearly two-thirds (64%) of districts liquidated more than 50% of their funds. 27% of respondents spent more than 75% of their funds.

32% of respondents indicated 100% of their district's remaining funds are committed to future obligations. 81% indicated more than 50% of their remaining funds are committed.

Roughly 13% of districts surveyed expressed interest in late liquidation because of supply chain issues, construction delays, needing more time to spend strategically, and wanting to extend tutoring and programs to students beyond 2024. 15% of districts surveyed indicated they were uncertain about applying for late liquidation.

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## POST-ESSER SUSTAINABILITY: A FISCAL SLIDE OR CLIFF?

### DISTRICTS LESS CONCERNED ABOUT SUSTAINABILITY:

- Spent funds on non-recurring, one-time investments with no or minimal long-term costs (e.g., HVAC repairs, short-term contracts, supplies, etc.).
- Didn't spend a lot on staffing or found ways to absorb labor costs once ESSER ends. Reduced labor costs through attrition and/or early retirement incentives. Negotiated with vendors to maintain continuity of services and overcome labor and supply chain issues.
- Have been planning strategically for several years to control spending and avert a fiscal cliff; focused spending on one-time needs or long-lasting solutions.
- Successfully obtained district leadership buy-in to prioritize sustainability in all/most spending decisions.
- Identified alternative funding sources (e.g., grants, state aid, local funds, etc.) to sustain investments after ESSER ends.
- Have not seen significant shifts in enrollment or are seeing an increase in enrollment.

### DISTRICTS MORE CONCERNED ABOUT SUSTAINABILITY:

- Spent funds on recurring expenses, making it difficult to cut spending (e.g., long-term contracts, permanent raises, etc.).
- Spent a lot on staffing and worry about how future layoffs will impact students and programs, especially if the district is simultaneously struggling with labor shortages.
- Worry about how to reprioritize programs and make difficult decisions (e.g., school consolidation, ending summer and after-school programs, increasing class sizes, reducing mental health services, etc.).
- Struggled to get full leadership buy-in to spend sustainably and/or make necessary budget cuts.
- Worry about increased cost burdens shifting to local taxpayers once federal funds end; communities may not support initiatives that would increase local revenues to sustain investments.
- Worry how declining enrollment, attendance, or other factors further compound post-ESSER sustainability challenges.

## ENROLLMENT AND ATTENDANCE MATTER

School funding and student achievement depend on many factors, including enrollment and attendance. Over half (54%) of respondents said district enrollment was lower in SY 2022–2023 than in SY 2018–2019. Two-thirds (66%) of districts also reported lower attendance in SY 2022–2023 compared to pre-pandemic levels.

Declining revenues due to these trends add significant financial pressure to K–12 budgets as ESSER funding expires, yet student academic recovery, mental health, and other needs remain. School communities require strong, sustained education investments from all levels of government to build upon the progress made possible by ESSER.

# STORIES FROM THE FIELD

## WHAT IF SCHOOLS NEVER RECEIVED ESSER FUNDING?

"An entire generation would have been lost. Accelerating the recovery is going a long way to address this."

—Ashford School District, CT

"If our district had never received ESSER funding during the pandemic, we would have had difficulty providing the supports the community, parents, and students required during and after the pandemic, therefore impacting student learning. ESSER II and ESSER III funding enabled our district to employ additional staff and provide additional learning opportunities to address learning loss due to the pandemic."

—Katy Independent School District, TX

"Without the ESSER funds, we would not have been able to implement the technology we purchased for all of our students or had the ability to establish programs to address learning loss and social/emotional issues. We are able to meet the needs and deficiencies of our students due to the pandemic and in turn provide a safe and healthy learning environment."

—Hazleton Area School District, PA

"Without ESSER, there would be limited summer school, no social-emotional assistance, less tutoring, less facility improvements, and fewer classroom support teachers. Learning loss would be even more prevalent. We're very proud of how we prioritized our spending and blended our staff outlays, what type of staff and where we deployed staff, and how we utilized funds for technology and improved classroom environments."

—Davenport Community School District, IA

"The investment in literacy, small group tutoring, and other innovative programs we have invested in would not have been possible without ESSER funds. Additionally, providing retention stipends would not have been possible without these funds."

—Fulton County Schools, GA

"Implementing virtual learning would have been a greater challenge. The schools and students would not have the additional supplemental education, social-emotional, and other supports they currently have. We are most proud of our academic achievement for the second year in a row. We are an A school district."

—Hattiesburg Public School District, MS

"Without ESSER, our neediest students would not have received the supports they have been offered and this could have resulted in them not returning to learning at all."

—Reeths-Puffer Schools, MI

"Virtual learning during the initial months of the pandemic would have been difficult because we would not have had the funds to purchase the devices. We also would not have been able to offer robust summer programming and tutoring. Finally, we would not have been able to upgrade the HVAC equipment in many of our facilities."

—Anne Arundel County Public Schools, MD

For more information about ESSER spending, contact ASBO International.



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# Looming Opportunities to Supplement One-Time Funding Sources

*Strategies for securing resources for the long-term well-being of students through the district's financial stability.*

By Howard P. Barber, CPA, MCPPO, SFO



ZIYAN YANG/STOCK.ADOBE.COM

**A**midst the ever-changing financial landscape of school districts, the challenge of replacing impactful one-time funding grows. In recent years, school finance officers have successfully tapped into alternative funding sources, providing significant resources for a variety of student needs. However, as federal, state, and local one-time funding diminishes, the need to shift toward sustainable and recurring sources of support becomes even more urgent.

This article examines strategies for navigating this critical juncture by exploring alternative funds for student and staff academic programs, special-education services,

literacy improvement initiatives, social and emotional support, and auxiliary services. The focus is on securing resources for the long-term well-being of student education, recognizing the challenges and pressing need for continuous financial stability.

## Academic Programs for Students and Staff

For school districts striving to sustain academic programs, the strategic pursuit of diversified funding stands as a cornerstone for success. A wealth of ongoing grant

programs provided by educational and private foundations presents an invaluable avenue for securing sustained financial support tailored to specific academic initiatives. These foundations serve as pillars of support through charitable donations, fundraising efforts, and scholarship awards and grants.

Typically, those grants are designed to strengthen curriculum development, introduce innovative teaching methods, and foster a culture of academic excellence. Developing partnerships with foundations dedicated to educational support holds the potential for enduring financial backing, benefiting academic resources, extracurricular activities, and the integration of innovative teaching approaches. Noteworthy examples include the Bill & Melinda Gates Foundation, the Century Foundation, the AMD Foundation, and the Annenberg Foundation.

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## **As the demand for sustained assistance continues to rise, the search of alternative or supplementary funding sources becomes imperative.**

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Moreover, within the local school communities, opportunities for collaboration with businesses and organizations extend beyond financial support. Nonfinancial and alternative grant possibilities abound, creating avenues for partnerships that offer ongoing backing for academic programs.

These collaborations can rise above monetary contributions to surround mentorship programs, internship opportunities, and access to resources that enrich the academic experiences of both students and staff members. Through this approach, school districts can reinforce their academic foundations, ensuring high goals and continued support for student education.

### **Special Education Services**

A recent survey by the Pew Research Center underscores a critical facet of the U.S. education landscape, revealing that in the 2021–2022 academic year, 7.3 million disabled students composed 15% of the total enrollment. However, the distribution of students receiving special education services varied significantly across states. New York led with the highest share at 20.5%, followed closely by Pennsylvania at 20.2%, whereas Texas and Idaho each had the second-lowest shares at 11.7%, and Hawaii stood the lowest at 11.3%.

These data—derived from the Pew Research Center’s analysis of federal education data on students with disabilities—emphasize the pressing need for ongoing support in the realm of special education services.

As the demand for sustained assistance continues to rise, the search of alternative or supplementary funding sources becomes imperative. Recognizing this imperative, an initial goal is to optimize Medicaid reimbursement for eligible costs. Achieving this goal involves close coordination with healthcare providers, ensuring meticulous documentation, and exploring avenues to maximize Medicaid funding.

Beyond financial considerations, collaboration with healthcare providers presents opportunities to research and explore their potential to provide in-kind contributions, services, or financial support, establishing continuous benefits for students.

Moreover, various direct grant funding routes—such as specialized foundations, Community Development Block Grants, and digital equity grants—offer additional resources. Private foundations, for instance, focus on specific areas of interest, including technology in education, inclusive practices, or professional development for special education teachers.

Community Development Block Grants allocated to localities can be used strategically for community development purposes, including supporting special-education services. With the increasing importance of technology in schools, opportunities have expanded to secure grants promoting digital equity and ensuring access to technology for students with disabilities.

Additionally, exploring social impact bonds contracted with the public sector or governing authority becomes a viable avenue. These bonds address social issues by incentivizing better social outcomes, allowing schools to explore partnerships with investors interested in funding innovative special education programs with measurable outcomes.

These collaborative efforts serve as significant starting points to supplement funding for high-need areas, providing a comprehensive strategy for sustaining and enhancing special-education services.

### **Literacy Improvement Initiatives**

Literacy improvement programs in public schools necessitate a diverse array of skills and competencies for students to develop across various grades and subjects, ranging from phonemic awareness to fluency and academic vocabulary. However, traditional one-time funding solutions often prove inadequate in addressing the multifaceted needs of such programs. To bridge this gap, a wave of creative thinking has given rise to community literacy foundations. Notable examples include

UNESCO's Global Education Coalition, the World Literacy Foundation, and Room to Read.

Establishing community literacy foundations presents a strategic avenue for generating ongoing financial support. Financial officers can collaborate with local community members to create and promote literacy-focused foundations that consistently contribute to improvement initiatives. Implementing book subscription programs for students and parents emerges as a sustainable revenue source, with districts exploring partnerships with publishers or online book retailers to offer curated selections for continuous literacy engagement.

Moreover, leveraging building staff and administrators to conduct fee-based literacy workshops for community members and parents not only generates revenue, but also supports ongoing literacy initiatives. The exploration of adult education programs focused on literacy improvement presents an additional avenue for targeted funding. Many educational organizations and corporate sponsorships are dedicated to enhancing literacy skills, making partnerships with corporations interested in promoting literacy a potential source of ongoing sponsorships.

Continuous engagement with businesses aligned with the district's literacy goals and securing their support for literacy events and programs establishes a continued form of funding. This comprehensive strategy ensures that literacy improvement programs receive the sustained financial backing needed to flourish and affect the educational landscape positively.

## Social and Emotional Support

Addressing social and emotional needs within educational settings demands a comprehensive and sustained financial strategy, especially given the escalating costs in recent years.

Collaborating with local healthcare providers and mental health organizations is pivotal for securing consistent support for social and emotional programs. By exploring joint initiatives that prioritize mental health and well-being, schools can create an environment where students can develop their potential, learn, and be engaged. This is a crucial factor in their overall success.

Continued engagement with parents and community involvement, coupled with financial contributions, provides a steadfast source of support and an annual commitment to social and emotional initiatives. Implementing donation programs and advocating for community participation further solidify these financial avenues. Building partnerships with corporations set on supporting student and staff well-being can yield ongoing sponsorships and contribute significantly to the sustainability of these programs.



**The exploration of adult education programs focused on literacy improvement presents an additional avenue for targeted funding.**

To ensure ongoing financial support, school finance officers should actively engage with businesses aligned with the district's goals, securing support for various programs and initiatives. Additionally, dedicating operating fund allocations specifically for counseling services within the budget signifies a strategic move.

This commitment focuses on accurate financial analysis that prioritizes the allocation of funds for hiring and retaining qualified mental health professionals. A targeted approach ensures sustained and impactful financial support for social and emotional initiatives, reflecting the district's commitment to the overall benefit for its students.

## Auxiliary Services

Auxiliary or noninstructional services are integral components of a comprehensive educational experience for students. To sustain and enhance these vital services, school districts actively explore alternative funding sources beyond federal grants.

One avenue involves tapping into grants or programs offered by organizations and government entities that enforce energy efficiency in schools. Funds secured through these initiatives can be strategically directed

toward energy-efficient upgrades, aligning with both long-term cost reduction objectives and broader sustainability goals.

Recognizing the importance of prudent resource allocation, school finance officers should prioritize investments in energy-efficient measures. Doing so may include adopting LED lighting, energy-efficient HVAC systems, and smart building technologies to optimize the operational efficiency of school facilities.

Additionally, districts can proactively engage their communities by proposing local bond measures, seeking voter approval for capital projects encompassing construction, renovation, and technology upgrades. Bond funds present an opportunity to address infrastructure needs beyond the limitations of the operating budget. As the upgrades are implemented with one-time non-district funds, the efficiencies received provide a significant long-term financial benefit.

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## The recognition of the community programs can develop into other opportunities.

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For sustained funding in nutrition initiatives, schools can establish partnerships with nutrition-focused organizations and foundations. Collaborating with local farms and implementing community-supported agriculture programs not only ensures a continuous supply of fresh, locally sourced produce, but also opens avenues for revenue-sharing models that benefit both local agriculture and school food services. The recognition of the community programs can develop into other opportunities.

Exploring innovative revenue streams, schools can leverage excess meal preparation for subscription-based services, generating consistent revenue. Collaborations with food service providers to offer subscription-based meal plans not only contribute to ongoing funding,

but also extend access to nutritious meals beyond school premises.

Building relationships with local businesses interested in supporting nutrition programs can lead to ongoing sponsorships, involving restaurants, grocery stores, and other food-related businesses in providing materials at minimal cost.

Moreover, schools can capitalize on their facilities as community assets, generating revenue by renting them out for various events, conferences, or sports tournaments. Effectively advertising these opportunities through the district website, community newspapers, and on-campus events enhances visibility and community engagement. Fees collected from facility usage can then be reinvested in maintaining or enhancing those facilities, creating a self-sustaining cycle.

By actively marketing school facilities as valuable community resources, districts not only secure supplemental funding, but also foster collaboration, ensuring the continued vitality of auxiliary services and facilities for the benefit of students and the community at large.

## In Conclusion

The changing financial landscape of school districts necessitates a thorough exploration of alternative funding sources to replace diminishing one-time funds. Demonstrating the significance of securing sustained support for essential programs, the examples illustrate diverse strategies across key areas, encompassing academic programs, special-education services, literacy improvement initiatives, social and emotional support, and auxiliary services.

By actively seeking sustainable funding alternatives and fostering meaningful collaborations, school districts can protect their financial foundations. This proactive and diversified approach positions schools to navigate future challenges with resilience and adaptability.

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## COMMUNICATING WITH THE COMMUNITY

**E**ducation doesn't stop in the classroom. When school districts share their budget with the community, they are educating staff, parents, and community members about the district's mission, goals and objectives, and how funds are generated and allocated. The challenge is how to translate the numbers into digestible information.

ASBO's Communicating Budget Information to Your Community Toolkit provides strategies to help you share your budget story with your community in such a way that stakeholders better understand it. Access the tool at [on the Global School Business Network](#).





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# Making Your Fiscal Year-End Close Go Smoothly

*Closing a fiscal year cleanly goes a long way toward ensuring the new fiscal year opens without unwanted and unnecessary audit recommendations.*

By Louis J. Pepe, MBA, RSBA, SFO

The term “fiscal year-end” refers to the completion of any 12-month accounting period other than a typical calendar year. Since most school districts operate on a July 1 through June 30 school year, the month of June is critical for school business administrators as they work with their finance team to close the books properly. How well one fiscal year closes—hopefully clean and organized—plays a vital role in opening the new fiscal year properly and avoiding unwanted and unnecessary audit recommendations.



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## Why Is Closing the Period Important?

Closing the year is similar to closing a pool. If you close the pool dirty, you open it dirty, but if you take the time to do it right, you protect your investment and ensure a great start to the new season. So let’s dig a little deeper into exploring ways to make your FYE go smoothly.

Your closing journal entries are a means to zero out temporary accounts such as revenue and expenses, ensuring your next accounting period is opened cleanly (Girsch-Bock 2022).

Accrual-based accounting creates a more accurate picture of the district’s financial status by recording revenue when it is earned and expenses when they are incurred to match revenue with expense accurately.

Decisions such as how to treat open purchase orders (POs) will influence the auditor’s review of your actions on the accrual basis of accounting; therefore, make sure those goods or services are measurable concerning the attainment of the asset/revenue or realizing the expense.

Proper classification and disposition of open POs allows you to mark them appropriately as *payables* or treat them as *roll-overs* as of June 30, allowing the encumbrances to move into the new fiscal year or simply *cancellations*.

A great way to avoid mistakes and recommendations at audit time is to review your open PO report and check with your auditor on any questionable purchase orders before finalizing your closeout.

## Continuous Monitoring

Another crucial aspect in preparation for proper classification comes from continuous monitoring of encumbrances and purchase orders through budgetary reports and analytics that help with the following:

- Purchase order roll
- Purchase order encumbrances
- Requisition pre-encumbrances
- Inactive purchase orders and requisitions

By producing these reports and reviewing the details with key personnel closest to the requisition request, we guard against unnecessary encumbrances and reduce the number of POs and requisitions that departments need to close at year’s end.

By planning the activities with written instructions that become part of our district’s SOP manual, we provide direction and focus to the activities for our schools and other departments to aid in the effort.

Some basics include:

- Departments must close POs that are not needed or ineligible for PO roll by June 15.
- Departments must close all requisitions by June 15.

Any exceptions should be communicated immediately to the business office and reviewed by the school business administrator for final determination.

## Cancel vs. Close PO vs. Reductive Change Order

Another common question with year-end closeout is whether to cancel or close a PO and whether reducing the PO constitutes closing it out.

The answer comes down to documentation (invoice) and activity (receipts or vouchers). You can only cancel a PO when there has been no activity. Typically, you can contact the vendor for written evidence of shipping or expected receipt within 30 days. Otherwise, you need to cancel the purchase order and open a new PO in the new fiscal year.

This is not what you want to hear if you are intent on spending down excess funds in the current year, which is why it is important to get those purchase orders committed in the system as early as possible before June 30.

If the PO has activity against it and a balance that needs to be adjusted in the case of a construction project change order, process the change order (by amount or quantity depending on PO setup) to decrease or increase the PO amount to the expensed amount and then close.

## Year-Round Relationships

While pools can be closed without the help of a pool company, if you're new to the process or unsure what to do, it's smart to have professionals help to ensure everything is done correctly without any risk.

The same can be said for working with your auditor—especially if you are new to school business and fund accounting. The relationship between you, your team, and your auditor is critical to avoid unnecessary recommendations and, more importantly, ensure proper accounting measures that lead to accurate financials so we can all sleep better. The best business administrators know this and view the relationship as year-round, not just seasonal.

According to Chris Betley, CPA and Shareholder at Buckno Lisicky & Company, a leading accounting firm in the Lehigh Valley region in Pennsylvania, "Performing reconciliations and close out procedures on a monthly basis can make your year-end close go much smoother." Attesting to the year-round relationship, he offers clients the following advice: "Preparing for the year-end audit doesn't just happen at year-end. Preparing for the audit should happen throughout the year."

Many issues that come up during the year can be managed and properly mitigated through consultation with your auditor. If we always wait until the audit to try and figure out the best way to handle something, it usually ends up in the audit as a recommendation requiring a Corrective Action Plan or CAP since it's after the fact.

When Southern Lehigh School District recently hired a new auditing firm, we took measures to ensure we were getting the right auditor with the right team that shared our goals. Our interview questions focused on attracting a group interested in building a relationship of trust centered on knowledge, support, and proper guidance in dealing with GAAP and GASB regulations, as well as effective communications to our board and the public. Those qualifications pay dividends in more ways than one. Not only does it ensure quality and integrity in the audit process, but it also builds trust with our stakeholders.

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## Developing and maintaining a relationship with your superintendent and board is also crucial.

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Developing and maintaining a relationship with your superintendent and board is also critical. This relationship is key to what you're doing in the business office, as you need support, understanding, and buy-in to receive board approval for major end-of-year purchasing targeted to district needs and aligned with the district's mission.

To ensure approval, you and your team need to begin working toward year-end as early as November/December by reconciling your actuals to budget to determine if you expect to close out with surpluses or need to protect against shortfalls. Validating encumbrances is crucial to getting a handle on where you are in the budget vs. what was forecasted back in the spring when many budgets are approved.

Some key areas to focus on include:

1. **Validation of Payroll to Budget.** Compare salaries and benefits for each line item within programs and object groups to determine whether you are ahead or behind the budget projections. Unencumber excess funds to show as available and shore up under-budgeted lines through approved transfers.
2. **Purchasing Backup.** Gather quotes and detailed support for items that may not make the budget due to budgetary constraints yet have been vetted and determined to be necessary to improve overall

operations or learning environments, such as vehicles, equipment, or furniture. This saves time and ensures proper purchasing procedures are followed.

3. **Cash Management.** Ensure ongoing monthly review of cash flow in months leading into May/June is effectively communicated to the superintendent, key administrators, and the board as you begin to organize potential year-end orders based on the availability of funds.
4. **Revenue Analysis.** The ongoing monthly review of revenues is equally important to determine the cash position at year's end. The status of revenues, ahead or behind projections (budget), will directly impact end-of-year spending as well as the overall surplus in the calculation of excess surplus for determination of undesignated/unreserved fund balance per state regulations.
5. **Fund Balance Analysis.** Manage fund balances to direct excess funds at year-end with a targeted plan that is effectively communicated to your board and the public. This is where the MD&A provides an excellent opportunity for us as financial managers to showcase our abilities in planning, implementing, and forecasting current and long-term needs through establishing and maintaining healthy reserves supported by identified needs.

In *Planning: Strategies that Enhance the Process of Goal Attainment*, I emphasize the value of planning and directing our efforts to maximize financial positions (cash flow) to act on needed and beneficial acquisitions to accomplish organizational goals.

Putting our thoughts into action to accomplish our goals is the very definition of planning. Before operationalizing any thought, we need to develop a plan that is thoughtful, supported, and realistic.

Preparing for EOY close out is all about developing an executable plan in a short time frame, typically a 30-45 day window. Time is limited, and the stakes are high, so the more prepared we are upfront, the better the outcome and the smoother the process as we implement our strategies instead of forcing activities.

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# Dump Excel? Modernizing the Budgeting Process

*Many school districts have begun to transition away from traditional software in favor of more dynamic and user-friendly cloud-based budgeting tools.*

By Matt Benati

**M**ost school districts are already working with limited budgets and tight resources. So, using “legacy” solutions that require manual input and tedious reconciliation can tie up precious resources that can be put to better use.

Many school districts have begun to transition away from traditional software, like Excel, in favor of more dynamic and user-friendly cloud-based budgeting tools. This shift is driven by the need for more efficient, accurate, and transparent budgeting and reporting processes.

## Embracing Modern Budgeting Solutions

For decades, spreadsheets have been the go-to tool for budgeting and financial management in various public sectors, including education.

However, they come with limitations, especially when handling complex budgets and multiple funding sources. The manual entry process is time-consuming and error-prone, which can lead to inaccuracies in budgeting and reporting. Additionally, spreadsheets often lack real-time collaboration features, making it challenging for teams to effectively work together.

Recognizing these challenges, many school districts are now adopting modern budgeting software solutions, which offer several advantages over traditional tools.

## Efficient Collaboration

Traditional tools like Excel hinder true collaboration. There may be multiple sheets floating around that must be rolled-up into a master, and supporting documentation is often provided at separate times and in disparate formats.

In contrast, modern solutions facilitate a seamless collaborative process through:

**Centralized Documentation:** Modern systems centralize all budget-related documents, including proposals, justifications, and historical data, in one accessible

location. This eliminates the need for multiple versions of documents and ensures that everyone is working with the most up-to-date information.

**Real-Time Updates and Notifications:** These systems provide real-time updates and notifications, ensuring that all team members are aware of changes or new inputs immediately. This feature is particularly useful in managing deadlines and ensuring timely contributions from all departments.

**Interactive Communication Tools:** Enhanced communication tools allow for in-system messaging and discussions, making it easier to address specific line items or budget areas directly within the platform. These conversations live in the system in perpetuity, so the team can always access historical communication when working on future budgets.

## Security and Accuracy

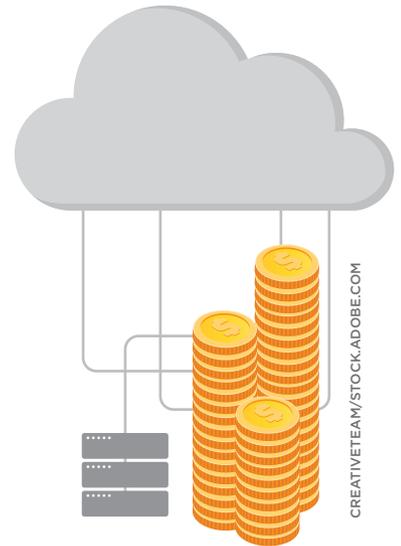
With Excel, there’s a risk of formulas breaking or data being deleted or overwritten, and it’s impossible to accurately track changes and control access to spreadsheets.

Many modern systems help you control access and prevent data loss through:

**Advanced Data Protection:** Modern systems employ robust data protection measures, including encryption and secure cloud storage, to protect sensitive financial information against unauthorized access and potential breaches.

**Comprehensive Audit Trails:** These systems provide detailed audit trails that record every change made to the budget, by who, and when. This level of detail is invaluable for accountability and tracking the evolution of the budget.

**Error Detection and Prevention:** Automated error detection mechanisms identify potential mistakes in real-time, such as discrepancies in figures or inconsistent data entries, which significantly reduces the risk of errors in the final budget.



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## Enhanced Visibility

Communicating complex budget information to stakeholders with varying financial know-how can be challenging with Excel's endless line items and tabs.

Modern solutions make it easier for everyone to understand the budget through:

**Interactive Dashboards:** Modern solutions often feature interactive dashboards that provide a snapshot of the budget's status, highlighting key figures, trends, and areas of concern in an easily digestible format. This is ideal for stakeholders that want a high level overview without digging into the details of the budget.

**Customizable Reports:** These systems allow for the creation of customizable reports that can be tailored to the needs of different stakeholders. This ensures each group receives the information relevant to them in a clear and concise manner.

**Data Drill-Down Capabilities:** Enhanced data drill-down capabilities allow stakeholders to explore budget details at a granular level so that they can gain a deeper understanding of how funds are allocated and used.

## Increased Transparency

While Excel may technically meet the transparency requirements for sharing budget information, it often fails to present data in an easily digestible format.

Modern tools present budget information in a transparent manner through:

**Accessible Budget Narratives:** Modern tools let you create budget narratives that explain financial decisions and their impact in plain language. This helps bridge the gap between complex financial data and your stakeholder's ability to understand it.

**Public-Facing Portals:** Some systems offer public-facing transparency portals where stakeholders can access budget information, school demographics and test scores, capital projects, and strategic plans. This fosters trust between the district and its community.

**Real-Time Financial Reporting:** The ability to generate real-time financial reports ensures that stakeholders always have access to the most current budget information. Some systems also offer open checkbook features to keep the community apprised of school spending throughout the year.

## Strategic Planning Capability

Long-term strategic planning is a critical aspect of school district budgeting. But Excel, which is primarily a numerical tool, makes it difficult to add narrative to connect a school's strategic plan and goals to its budget numbers. While you can technically add columns for explanations and insert small images, this can get real messy, real fast.

Modern solutions support long-term planning and communication through:

**Integration with Strategic Goals:** These systems allow for direct linking of budget items to strategic goals, making it clear how financial decisions support the overarching vision of the school district.

**Performance Tracking:** Modern solutions include tools for tracking the performance of initiatives against set goals. This provides valuable insights into the effectiveness of budget allocations.

**Scenario Planning and Forecasting:** Advanced forecasting and scenario planning tools allow school districts to create different financial scenarios and see their potential impacts on the rest of the budget, which supports more informed, data-driven, and strategic decision-making.

## Opportunity Cost and Efficiency

The extensive time spent managing budgets in Excel could be redirected towards strategic planning and developing innovative educational programs.

Modern budgeting software streamlines the budgeting process through:

**Automated Budgeting Processes:** Automation of routine budgeting tasks, such as data entry and calculations, significantly reduces the time and effort required to manage the budget.

**Focus on Value-Added Activities:** Freed from time-consuming manual budget management, staff can focus on value-added activities such as program development, student services improvement, and community engagement.

**Resource Optimization:** By streamlining the budgeting process, budget makers can spend more time optimizing the allocation of funds to improve the overall efficiency of the school district's operations.

## The Impact on School Districts

The adoption of modern budgeting software has had a positive impact on school districts. Administrators report spending less time on data entry and more time on analysis and strategic planning. The increased transparency and accuracy also build trust with stakeholders, including parents, staff, and community members.

The move away from traditional Excel spreadsheets is a significant step forward for school districts in managing their finances more effectively. By embracing modern solutions, they are better equipped to handle the complexities of school budgeting, ultimately leading to more informed decision-making and better student outcomes.

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# Financial wellness programs and creating a “stay strategy” for your district

We all know educators don't go into the profession for the money. They do it because it's a calling. But that doesn't mean they can't experience financial peace.

Teacher shortages have reached critical levels nationwide. And in a recent educator survey\* when asked what things could make them stay in the teaching profession longer, 27% answered “feeling more financially secure.”

44% of educators surveyed said they “were just getting by” financially – not saving, but not going further into debt. Only 16% of the overall U.S. population said the same.

## Educators' top barriers to financial security:

- **36%** “I don't know how to find a trustworthy financial professional to help me.”
- **34%** “I can't afford a professional's help.”
- **33%** “I don't know what financial products I need.”

Financial wellness programs can help your employees improve their financial well-being and get them on a path toward a brighter and more appealing financial future. And, by offering financial wellness programs, it can help you attract, support and retain quality full-time educators and staff.

Here are some topics to consider for your financial wellness program that can enhance financial literacy with your educators, help them have confidence in their financial decisions and promote their overall financial wellness.

**Fundamentals of financial wellness** – How to establish and maintain good credit, how to create a monthly budget and the importance of saving early to benefit from the power of compound earnings.

**Financial success for women** – Help empower your female workforce through financial education focused on their unique circumstances, which are often different than those of their male colleagues.

**Student loan debt relief** – Help employees manage student loan debt and apply for federal loan forgiveness.

**State Teacher Retirement** – Help staff understand their State Teachers' Retirement System and show them how supplemental retirement plans can complement their state benefits to build a strong financial future.

**Retirement strategies** – Help staff understand the provisions, benefits and availability of a 403(b) plan including information on how saving a little more today may help build a better tomorrow.

**DonorsChoose** – Help teachers learn how to use DonorsChoose to get their classroom projects funded. DonorsChoose is a not-for-profit organization that connects teachers in need of classroom supplies with donors who want to help.

**Horace Mann offers all of this and can help you create a “stay strategy” in your schools through financial wellness resources. To receive more information, click or scan the QR code.**



\*Horace Mann Educators Corporation report, Checks and Balance: How financial stress and heavier workloads are accelerating the teacher shortage, February 2023

*DonorsChoose is not an affiliate of Horace Mann. Horace Mann is not affiliated with state teachers' retirement systems. The information provided here is for general informational purposes only, and should not be considered a recommendation or investment, tax or legal advice.*

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# Living Wage for Teachers in a Rural District

*An innovative talent management strategy prioritized competitive salaries and reduced teacher turnover rates.*

By Regina Sampson, MBA, SFO

**B**aker School District 5J, in eastern Oregon, serves 4,542 students, with 2,890 of those belonging to a virtual charter school. The district has an early learning center; one elementary, one middle, and one high school; one alternative school; and two rural schools. The district also offers a childcare program for staff and students, an international program, and an adult education program.

The district defines its mission as: “Using collaborative leadership, Baker 5J schools enhance community vitality by providing cradle-to-career opportunities across broad, integrated learning platforms for rewarding educational experiences.”



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## **Our move to overhaul our pay structure has resulted in the improved financial well-being of our school district and its staff.**

Because of its rural location and its salary schedule, the district faced

significant challenges in recruiting and retaining talented teachers. These considerations, along with the board’s goal to “implement an effective talent management strategy that attracts and supports an exceptional staff,” indicated the need for significant change. In response, the district developed an innovative talent management strategy that prioritized competitive salaries and reduced turnover rates.

Following an extensive analysis through forecasting, planners made the decision to move away from a 14-step schedule and adopt a 4-step

schedule with a \$60,000 starting salary for licensed teachers with a bachelor’s degree and nominal increases leading to the top \$86,000 for professional teachers with a master’s degree. As the largest employer in Baker City, the district has, with this change, contributed to economic development opportunities in the community.

Under the new financial plan, the district has a 22% fund balance and an elementary and secondary school emergency relief fund that does not include staffing. Staff continues to identify revenue streams that can be

better utilized to offset costs, such as Medicaid fees for service and Medicaid administrative claims surveys.

In a review of how this plan is supporting our board goal, we observed that in 2021-2022, of the 38 open certified positions, 12 were filled with restricted licensed staff. In 2022-2023, open certified positions grew to 41, with nine having been filled by restricted licensed staff. Although there were 26 open certified positions at the start of the 2023-2024 school year, the district found it unnecessary to fill any of them with restricted license applicants. The district went from a pool of one or two applicants to the present seven to 10 applicants for open positions. (See Table 1.)

### Implementation Guidance

To implement this initiative in their district, school business leaders should consider a deep dive into spending. As they prioritize areas,

**Table 1. Improvement of Recruitment and Retention**

Position Type		2021-2022	2022-2023	2023-2024
Licensed	Open Positions	38	41	26
	Restricted Licensure	12	9	0
	Emergency Licensure	1	2	0
	Reposted	3	3	0
	Unfilled	1	2	0

they potentially reduce expenditures that lack impact. A review of the placement of new hires in relation to the district pay scale may indicate the need for new scale parameters.

For example, if the district is consistently placing staff on step 3, then dropping steps 3 through the top of the schedule should be considered. Shifting a traditional schedule to incorporate fewer steps decreases annual costs through reduced step increases. With ways to implement the initial cost outlay, the “tail” of the plan builds sustainability into the model. As a bonus, reducing turnover will lower annual onboarding and professional development costs.

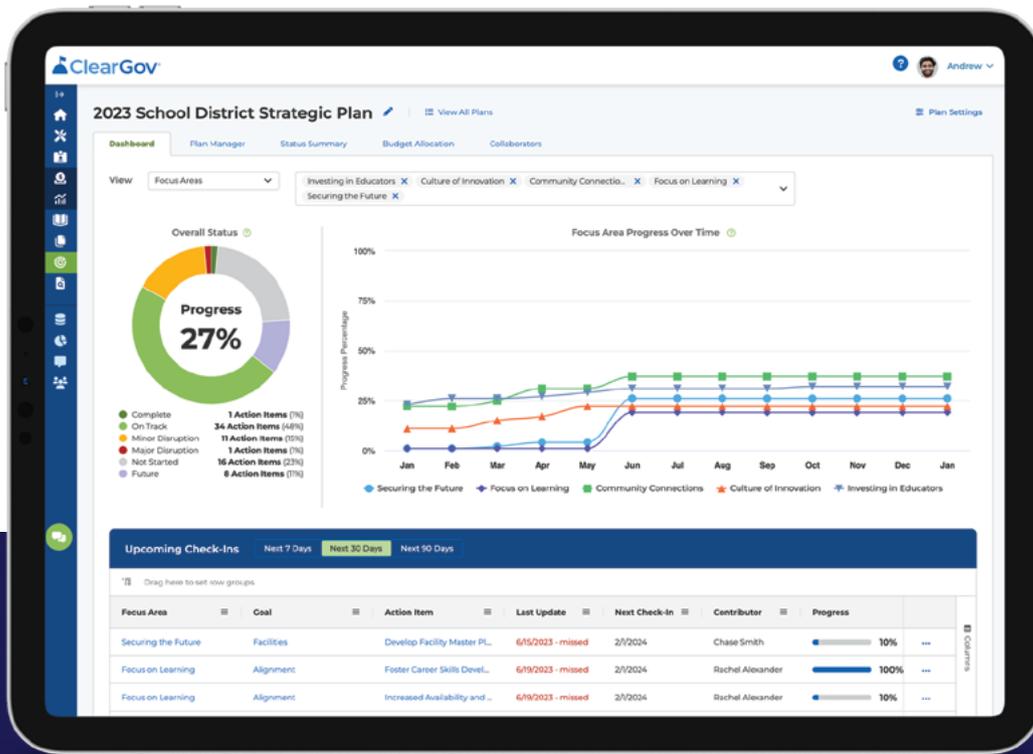
We believe that investing in teachers is a key to success. Our district has successfully addressed the challenges of teacher recruitment and retention by implementing an effective talent management strategy that prioritizes competitive salaries. Our move to overhaul our pay structure has resulted in the improved financial well-being of our school district and its staff; it has elevated the position of the education professionals in our community.

**Regina Sampson** is the chief financial officer for Baker School District 5J in Baker City, Oregon. Email: Regina.sampson@bakersd.org

ASBO International's *STRATEGIC PARTNERS* are committed to supporting school business professionals in their dedication to serving students. Thanks to them, ASBO International can carry out its mission year after year.



# A Modern Approach to Strategic Planning for School Districts



## Don't just create a plan. Create a plan that works

Manage, execute and share any plan with ease and sophistication.



# Clean Energy Project Funding – The Inflation Reduction Act

*Taking a deep dive into the Inflation Reduction Act and its benefits for school districts planning energy improvement projects.*

By Jesse Nelson, CPA, and Matthew Bubness

**T**he Inflation Reduction Act (IRA) is federal legislation that was signed into law in August 2022. It includes billions of dollars of funding for school districts looking to complete eligible energy improvement projects such as purchasing electric vehicles, electric vehicle charging stations, and geothermal, thermal, and solar energy storage.

The IRA is a 10-year legislation; however, some tax credits for certain types of energy projects expire sooner than the 10-year time frame.

## Direct Pay Tax Credit Summary

One benefit for school districts is that the IRA made project funding available through a direct pay tax credit. Previously, tax credits had little value to school districts since districts are not subject to federal taxes. The direct pay allows school districts to capture tax credits through cash payments upon construction completion through filings with the Internal Revenue Service (IRS).

For example, if a school district constructed an eligible \$1 million solar energy project and achieved a 30% direct pay tax credit, the district would receive a direct federal cash payment of \$300,000. Funding for potential projects can now total hundreds of thousands or millions of dollars, depending on the project size.

## Direct Pay Tax Credit Calculation Overview

Common projects for school districts are geothermal, solar, and thermal energy storage tanks. Each eligible project starts at a 6% base tax credit. If the project complies with the prevailing wage and apprenticeship requirements within the IRA, a 5x multiplier is applied that increases the tax credit to 30%.

Additional tax credit adders include 10% for domestic content requirements, 10% for projects in an energy community, and 10%–20% for eligible environmental justice locations. Projects under one megawatt are



eligible for the 5x multiplier without being subject to the IRA prevailing wage and apprenticeship requirements.

Tax-exempt financing of energy projects will affect the credit percentage. The tax credit percentage is reduced by 15% for projects using tax-exempt financing. This applies to projects begun after August 16, 2022. For example, a 30% tax credit project funded by tax exempt financing is reduced to 25.50% ( $30\% \times 15\% = 4.50\%$ ). For any project under construction before August 16, 2022, the credit percentage is reduced by 50%.

Timing of projects is important. Projects beginning construction after January 1, 2024, that do not meet IRA domestic content requirements will begin to have tax credit percentages reduced. The reduction is 10% for calendar year 2024 and 15% for calendar year 2025. For projects that start after January 1, 2026, no credit is available without meeting the domestic content requirement.

For example, a project that begins in calendar year 2024 achieves a 30% tax credit but does not meet IRA domestic content requirements. The final tax credit would be reduced to 27% ( $30\% \times 10\% = 3\%$ ). Projects under one megawatt are not subject to the domestic content tax credit reduction outlined here.

The IRA also provides opportunities to document good faith efforts to meet domestic content rules such as unavailability or excessive costs to source domestically.

One key IRA timing factor for direct pay is that projects must be placed in service during taxable years

beginning after December 31, 2022. This can allow projects starting in 2022 to be eligible; however, fiscal year entities may miss out where projects are completed in 2023 but within a tax year beginning before January 1, 2023. The circumstances and facts of each individual project determine eligibility.

## IRA Project Process

An IRA project can involve several different steps. Below is a summary of steps from a big picture standpoint.

### 1. Estimates and Options

The beginning stage involves the school district working with construction and tax consultants to evaluate the project eligibility and estimated dollars available through the IRA. Construction professionals provide key information regarding construction costs, timing, and differences in future operating expenses upon project completion. Tax consultants review the design, timing, size, location, financing, and other considerations to estimate the potential IRA dollars available.

With key construction and tax information, school district officials can evaluate the advantages and disadvantages of the energy project along with the possible paths forward. Remember that direct pay tax credit dollars are not received until after project completion; part of the planning process includes identifying funding and how IRA tax credit dollars will be utilized once received after project completion.

### 2. Planning, Bidding, and Construction

Once a project begins, collaboration among the members of the working group is imperative. Many school district projects include eligible and non-eligible IRA costs. The construction team and tax consultant should meet to discuss the best way to bid the projects in conformity with IRA tax rules.

In addition, if the project is over one megawatt and will be subject to the IRA prevailing wage and apprenticeship requirements, project bid documents must include the appropriate language and a system must be identified to track payroll and apprenticeship requirements during construction. Errors in any of these areas can potentially jeopardize IRA tax credit dollars.

### 3. Workpapers and Tax Credit Filing

Projects approaching completion need to be filed in the IRS pre-registration portal. Next, workpapers, including invoice copies identifying IRA-eligible and non-eligible costs, need to be organized for documentation. Reports presenting the IRA eligible project size and applicable tax credit percentage are needed. For projects subject to prevailing wage and apprenticeship rules, payroll records along with apprenticeship ratio documentation need substantiation.

Once the project is complete and all workpapers organized, final filing and registration with the IRS is initiated to receive the funds. These steps coincide with the school district's fiscal year.

## Electric Vehicles and EV Charging Station Credits

Electric vehicle purchases and EV charging station projects are also eligible for direct pay tax credits; however, they use a different system than outlined above.

Electric vehicle tax credits vary depending on the date of delivery and whether the vehicle is over or under 14,000 lbs. The credit can range from \$3,750 to \$40,000.

It is important to determine vehicle eligibility, as some vehicles are now partially or completely ineligible due to critical mineral and battery component rules. Beginning January 1, 2024, tax credits must be initiated by the vehicle dealer through a purchase price reduction at the time of sale. The dealer then files for and receives the credit directly from the federal government.

EV charging station projects must be located in eligible geographic areas defined as either low-income or non-urban. These projects start at a 6% base credit up to a 30% credit if the prevailing wage and apprenticeship rules are followed. The maximum allowable credit is \$100,000 per charging station. Eligible locations can be reviewed through New Markets Tax Credits mapping tools and the Census Bureau's defined urban and non-urban communities.

## Key Items and Take Aways

The earlier an IRA project is discussed and reviewed by a tax consultant the better. The concept of the IRA direct pay tax credit is straight-forward in that it is an eligible project cost multiplied by an applicable IRA tax credit percentage. However, project specifics such as whether over/under one megawatt, when construction began, and construction bidding/timing can have major impacts on the final direct payment received.

Starting a project without following key IRA tax concepts could result in the tax credit percentage being reduced. IRA tax credit preservation is exceptionally important; many projects are counting on hundreds of thousands or millions of dollars.

The IRA provides tremendous opportunities for school districts to capture funding. If your school district is in the process of evaluating equipment and facility needs, be sure to include IRA as a part of that planning process.

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# Bank Reconciliations: Why Am I Always 2 Cents Off?

By Maria Parry, CPA, PSA, SFO

A refresher on bank reconciliations and some issues to watch for.

**O**ne “must” item on a business official’s weekly, if not daily, checklist is to verify the cash balance. This sounds so basic, but as we all know, issues can occur in the hundreds of transactions that take place in our various bank accounts.

Here’s a refresher on bank reconciliations and a look at some issues to be on the lookout for.

If you are not the individual who prepares the bank reconciliations for some or all accounts, take over the task for one month. If you don’t look at the monthly bank statements, take a look at them and view the transactions. Ask questions.

When you have a level of comfort with the reconciliations, go back to your usual routine and consider spot checks throughout the year. If the staff member who does the reconciliations is leaving or has left the school district, take over the routine for a few months so you can better train the new team member.

## Basic Reconciliation

The basic bank reconciliation formula is as follows:

Opening book balance  
 + deposits  
 - expenditures  
 +/- reconciling items  
 = revised book balance

(should tie out to your general ledger cash balance)

Compare to:

Ending bank balance  
 + deposits in transit  
 - outstanding checks  
 +/- reconciling items  
 = revised bank balance

Book and balance should agree.

**Issue #1: You have deposits in transit that carry from one month to the next.**

This should not occur. Was the deposit lost? (If so, it should have been taken care of within a few days of the reconciliation.) Did the deposit never take place? Was it a deposit recorded twice? Was it a deposit that went into the wrong bank account?

Go back to the month that the deposit in transit started and work from there. This issue should be resolved immediately and include an explanation to your auditors.

**Issue #2: You have a large number of outstanding checks, some over a year old.**

A best practice for outstanding checks is that any check over one year (or six months) should be declared stale, written off via board resolution, and replaced with a fresh check (if needed after investigation).

Going back to the purchase order will help you determine why the check is still outstanding. It could be something as simple as the check was written but is sitting in your business office safe awaiting paperwork.

Another explanation is that the check number on the outstanding list is the incorrect check number (this sometime occurs if you have many checks written for the same amount – transportation reimbursements are an example).

While there may be a large number of checks, and it could take time to research each check, the end result will enable the business office to report accurately to the board and the superintendent what occurred and how the matter was resolved.

**Issue #3: Deposits are being recorded but they are not matching the bank statement.**

If you have transactions that are mostly cash (food service, clubs, athletics), and you are finding that the deposit is not matching the bank statement, or the bank is calling you to say the deposit ticket is wrong, new

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procedures may be necessary to ensure accurate deposits.

For a short period of time, double count the deposit yourself before it goes in the sealed bank bag. If the deposit that you counted (and double counted) is still incorrect, speak to the bank. Together, you should be able to resolve the differences.

If the deposit you count is incorrect before it goes to the bank, then the difference could be human error. The deposit should tie out to a reconciling sheet that lists what is being deposited and the form of each deposit. An example would be a club deposit: 4 ticket sales at \$20 each = \$80.00. The deposit should tie out to \$80.00. If it doesn't, then the advisor needs to become involved to determine why the deposit does not match.

**Item #4: You keep having penny differences.**

Check your transfers—payroll and other accounts. Check your deposits to make sure what you recorded matches the amount on the statement. Look at your checks: Did they clear for the amount they were written for?

Sometimes you may never find the penny difference—which I theorize to be a rounding issue within the accounting programs. If that occurs, speak to your auditor about a journal entry or deposit of the cents difference to clear it up.

With the increase of fraudulent transactions, banks are taking

multiple steps to ensure monies are not lost to bad actors. Sometimes these transactions still occur. If you realize you have a case of fraud, get your bank involved and document everything on your bank reconciliation. Here are two examples of account issues:

1. Check was written to company xyz for \$2,500. Check was cleared with the payee name changed, the font spacing and font style “off” on the check, the signatures looked like they were cut/pasted.
2. Check was received by correct payee. Check was paid in June 2023 and then was paid again in October 2023.

In both cases, the bank will need copies of all paperwork and should make all adjustments back to your account. These items will now be reconciling items on your monthly work and should clear within the next month.

If you notice many reconciling items that are not clearing out each month, research each open item and find out what needs to be done to resolve it (similar to deposits in transit).

**Resolving Differences**

Here are some helpful hints if you have differences:

If your bank reconciliation is out but your cash trial balance ties out, the issue is with an outstanding check or something that did/did not

occur on your statement. If you are out, follow this check list:

- Tie out cash receipts to bank statement.
- Double check outstanding checks.
- Double check opening book numbers and ending prior month numbers—there may have been a voided check in the prior month that has changed your opening/closing numbers.
- Double check amounts paid on checks.
- Tie out payroll/agency transfers and any other transfers to actual disbursements.

**Final note:** If you have a treasurer who prepares bank reconciliations, prepare your own reconciliations as well. Having parallel books for your most important account, cash, is never a bad idea.

Being confident in the bank balances for all accounts of a school district is important. Business officials use these statements for forecasting, monitoring cash flow, and assuring board members, the public, and state agencies that the funds are accounted for. When this does not occur, the trail to resolve the issues can be long, painful, and expensive.

**Maria Parry** is the school business administrator for Monmouth Regional High School in Tinton Falls, New Jersey. She is a member of the ASBO International Editorial Advisory Committee. Email: mparry@monmouthregional.net.

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**SUPPORTING PEOPLE:**

- Reinventing Support Staff Evaluations
- The Importance of Onboarding
- Discipline and Staff Performance
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# Network to Learn

By Victor P. Hayek, EdD, SFO

Networking to ensure your district is prepared for all emergencies.

Occasionally, I work with attorneys on case consultations and provide expert opinions on school-related legal matters, mostly about safety, security, and supervision. A recent case dealt with a long-tenured principal and a first-year assistant principal whose working relationship was positive; however, the gap in experience was noticeable.

The case got me thinking about the importance of our experiences over time and learning from one another to support the mission of our schools, including ensuring the safety of staff and students.

As business professionals, we rely on one another to advise, inform, support, learn (and laugh), and do our jobs knowing that we have a network behind us. Our duties regarding safety and security should be no different.

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**While the public and the news media are consistently focused on school shootings or the threat thereof, our schools face diverse challenges.**

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Schools come in different shapes and sizes. When I worked in New Jersey, my schools were essentially boxes with windows. Everything happened inside, including lunch. Very few schools had fences that closed them off from public access. In reality, anyone could approach a classroom window and look inside.

In California, our campuses are more spread out and wide open. Students must walk outside to go from one class or

building to another. Students eat lunch outside. All our campuses have some type of fencing that surrounds the school property and limits entry to specified, and usually staffed, areas.

## Preparing for All Emergencies

Regardless of your district's layout, it is important to consider the landscape of school safety and its significant transformations over the years. Gone are the days when safety measures focused solely on fire drills and basic first aid.

While the public and the news media are consistently focused on school shootings or the threat thereof, our schools face diverse challenges. For example, Florida has hurricanes; Midwest schools deal with flooding; the Northeast has snowstorms; and the West Coast has earthquakes, mudslides, and wildfires.

As school business professionals, we must make sure that our district is prepared for a range of potential natural disasters in addition to acts of violence. We cannot let the need for *comprehensive* safety protocols be minimized by the unfortunate rise in and publicly dominated incidents, such as shootings, bullying, and cyber threats.

Because we live in an era marked by technological advancements, we can be easily swayed by the latest safety-related equipment or training services. While corporations are helpful and supportive and provide necessary information to guide us, let's not overlook the importance of our fellow school business officials.

## A Wholistic Approach

As we contemplate our responsibility, remember we do not need to "reinvent the wheel" each time. One of the most useful tools I rely on is ASBO International's Global School Business Network.

Because school safety extends beyond mere physical security, it requires a holistic approach to address potential threats and emergencies. Whether responding to a flood, fire, earthquake, fencing, or other safety-related incident, someone has likely had experience dealing with it. And if you don't find an answer on the website, post a question. You will surely get a response or a referral. The importance of networking with other school business professionals to support our preparedness cannot be overstated, as each of our roles, like each of our campuses, varies widely.

Collaboration among our school business professional networks promotes the sharing of best practices, lessons learned, and innovative solutions. Engaging with one another provides valuable insights into the different challenges we each face. Exchanging information allows for a more nuanced and adaptable approach to safety knowledge.



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Our networking creates a collective knowledge base that transcends individual school boundaries, contributing to more robust plans and better-informed school business professionals.

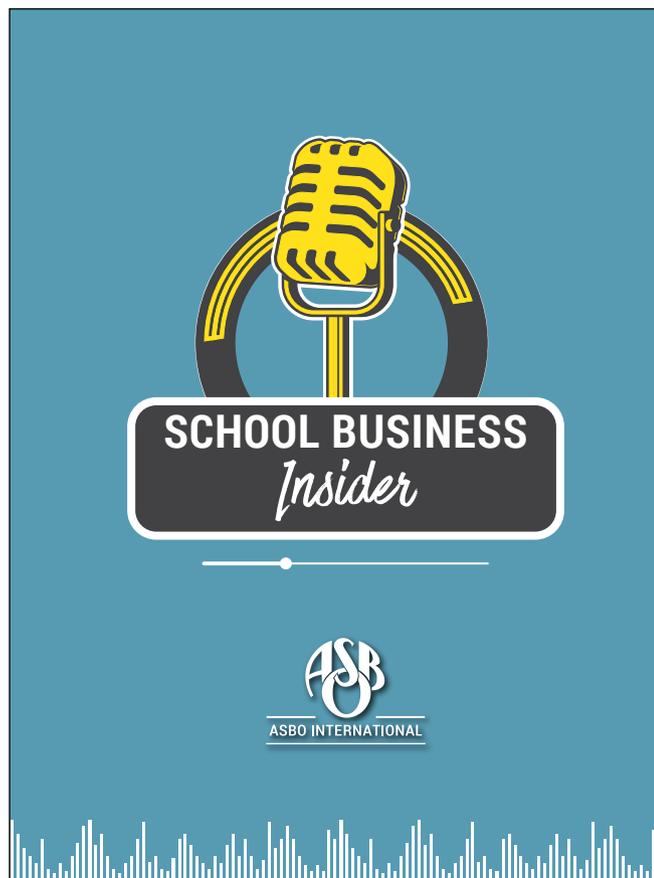
School safety and security preparedness is a multifaceted endeavor that requires a proactive and prepared approach. The importance of networking cannot be overstated. Learn from it, contribute to it, and keep the cycle going for the good of

our profession and, ultimately, the safety of our students and staff.

Look for more quick reads and tidbits every month in this column. For input, feedback, or topics of interest to address, please email me at [vhayek@conejoisd.org](mailto:vhayek@conejoisd.org).

---

**Victor Hayek** is deputy superintendent and chief business official for Conejo Valley Unified School District in Newbury Park, California. He is a member of ASBO International's Editorial Advisory Committee. Email: [vhayek@conejoisd.org](mailto:vhayek@conejoisd.org)



## INTRODUCING THE NEW OFFICIAL PODCAST OF ASBO INTERNATIONAL, *SCHOOL BUSINESS INSIDER!*



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## Get to Know Sarah Viera

Executive Director of Business Services  
and Operations  
Mequon, Wisconsin

"The budget update to the board is an opportunity to educate community members, and we are taking better advantage of those touchpoints when we have them. Hopefully understanding will help create support."

"I'm really proud—especially in the business office—of the dedication of our employees and the understanding that we have to keep changing and evolving. Everyone is involved in decision-making when it comes to change."

"Membership in ASBO International goes beyond just professional networking. The friendships I've made have been amazing, and I have gained skills and confidence I didn't know I would ever have. I did my first presentation through ASBO and was so nervous, but now I'm a regular presenter."

"Take time to review board policies related to the business office and the administrative procedures that go along with that so you will have a foundational understanding of how the district operates. A lot will be baked into the policies and procedures. And if they don't exist, start putting them in place."

"Our district is embarking on its first year using zero-based budgeting. It's a huge undertaking, and we are figuring it out together, trying to forget our old process, or at least let go of it but understand how it fits in to ultimately presenting our new proposed budget."

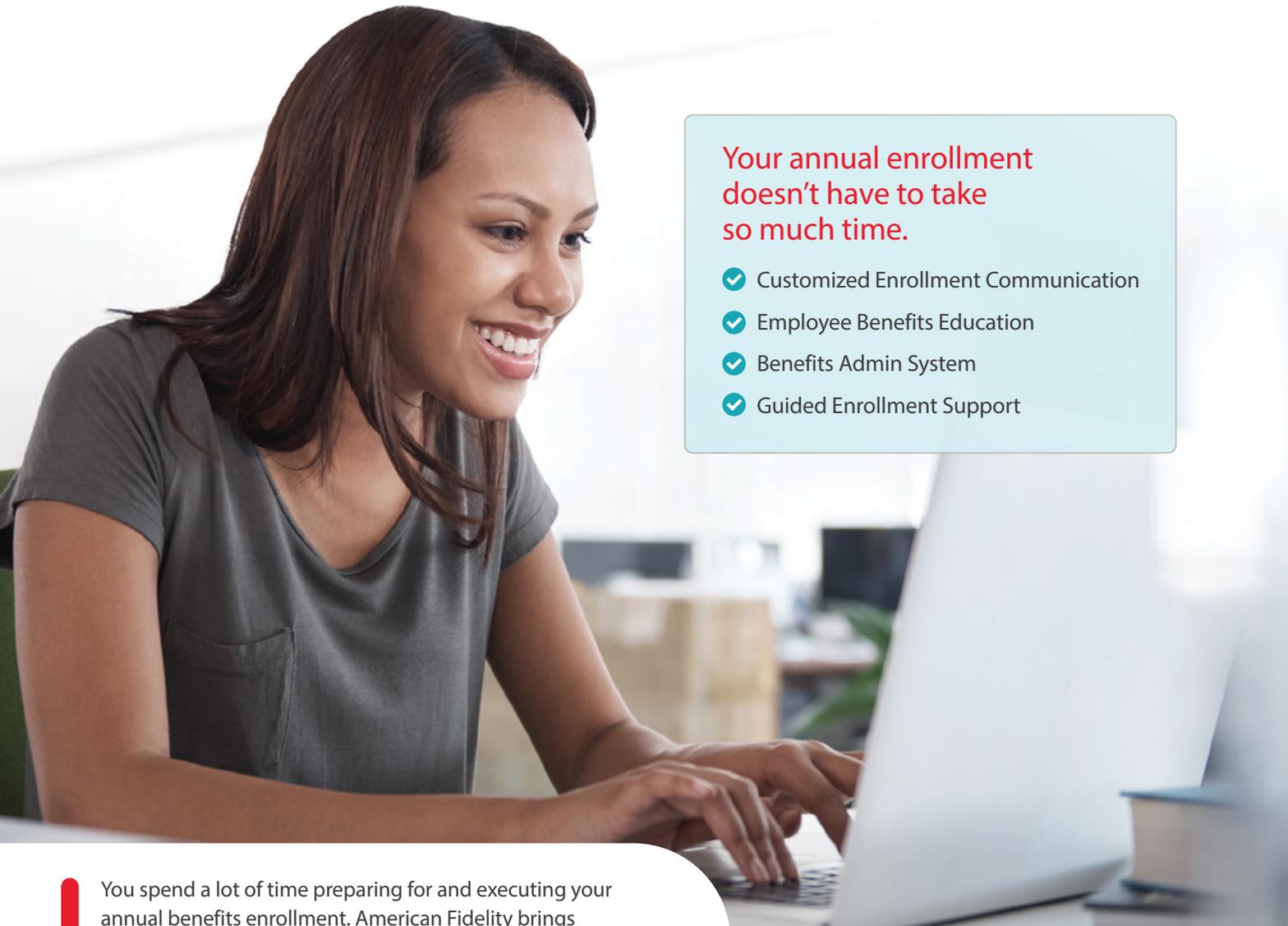
Co-presenter of a session that inspired ASBO International's "SBO Starter Kit," advises all school business professionals to remember two things: 1) Personal and professional lives impact each other, so find a healthy balance. 2) You are not alone in this. Rely on your network.

Created a community task force—making a point to include more fiscally conservative members of the community—and held four meetings, starting with a "school finance 101" presentation.

Learn more about Sarah Viera's school business story at [asbointl.org/Spotlight](https://asbointl.org/Spotlight)

We believe our individual members and the connections they form are the strength of ASBO International.

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INTERNATIONAL



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of school business?

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**APPLY BY JUNE 1**

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## INITIATIVE

Are you a school business professional with  
fewer than five years in the field who wants  
to grow personally and professionally?

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**APPLY OR NOMINATE BY JUNE 1**

[asbintl.org/Scholarship](https://asbintl.org/Scholarship)

Insert the following and strike the yellow portion of Policy NO. 4050—Instructional Hours so that it is consistent with the most recent rewrite of Section 79-101.

**"The school year for students in grades 7-12 shall consist of a minimum of 1,080 instructional hours. The minimum school year for students in grades 1-6 shall consist of 1,032. The minimum school year for students in Kindergarten shall consist of 400 instructional hours.**

POLICY NO. 4050 - INSTRUCTIONAL HOURS Section 79-101, R.R.S., required that the school year for students in grades 9-12 consist of a minimum of 1,080 instructional hours. The minimum school year for students in grades 1-8 shall consist of 1,032 hours. Definitions: Instructional Hours – Sixty minutes of class time when more than one-half of the teachers and students are present in the building. Instructional Time - Any time more than one-half of the teachers and students are present in the building and engaged in learning activities under the supervision of teachers in regularly scheduled classes or approved activities. The Superintendent of Schools shall, after consultation with staff members, submit to the Board of Education, no later than the Regular March Board Meeting, a suggested school calendar for the ensuing school year. Such calendar shall become official after approval by the Board of Education. The calendar shall provide for the minimum number of instructional hours as outlined in the first paragraph above. The following regulations shall be in effect: 1. Passing time between classes shall count as a part of the instructional time. Scheduled recesses shall count as instructional time. 2. Lunch time does not count as instructional time. 3. Assemblies and convocations will count as instructional time if, in the opinion of the principal, such activities contribute to student learning. 4. Staff development activities and in-service meetings are not classified as instructional time. 5. Short-time dismissals for fire and tornado drills will be a part of instructional time. Page 179 of 641 6. Pre-holiday dismissals, dismissals because of weather conditions, or days when school is not held because of weather or other emergencies, do not constitute instructional time. Scheduling: 1. Athletic contests shall not be scheduled during regular instructional hours without specific approval of the Superintendent of Schools. 2. Non-athletic contests are to be scheduled on Saturday or after school hours whenever possible. 3. Every effort shall be made to avoid interrupting regular classes for activities of any type. 4. Students qualifying for district and state activities, athletic or non-athletic, will be allowed to participate in these contests. 5. Necessary travel time during school hours for the purpose of meeting schedules for athletic or activity events shall be classified as instructional time under the definition of instructional time above. Adopted: 8-12-85 Reviewed: 5-10-10, 11-8-21



Student Board Representative  
Board of Education Report

Date- 3/11/24

Submitted by: Zachary Araujo  
Student Board Representative

1. Student Activities:

- The Lady Tigers won their game over the Maxwell Tigers at Bayard for their first rounds of sub-districts
- The Lady Tigers then went and won the sub-district championship against the Perkins County Plainsmen. They will now play at the district level against Niobrara-Verdigre
- The Bayard Show Choir went and performed at the Alliance Show Choir Festival and received a silver rating
- The wrestlers who qualified for state drove down to Omaha to compete. There the tigers put up a good fight. Kolby Houchin came back with a third-place medal
- The speech team went to Ogallala High School for a speech meet
- The Boy's basketball team traveled to North Platte to play their first round of sub-districts. They lost to Hemingford, thus ending their season.
- At Lexington, the lady tigers went up against the Niobrara/Verdigre Cougars for the district championship. The tigers put up a good fight, but unfortunately lost to the Cougars thus ending their season.
- For MAC speech in South Platte, Leah Cerny and Elyse Harris took third place
- At Mitchell, Leah Cerny and Elyse Harris Competed

2. Other Pertinent Student Information/Feedback from students

- a. There has been no feedback from students.

3. Progress on Student Board Representative Initiative

We have all the TV's that we need. We just need to set them up. The Chromebooks have been ordered. We are still asking businesses as of now.

# BAYARD PUBLIC SCHOOLS

## Sponsorship Packages



### Diamond

#### BENEFITS

- # lifetime passes
- Recognition Plaque

#### RECOGNITION

- Facebook Recognition
- Twitter Recognition
- Newspaper article on Bayard Public Schools website

#### SPONSORSHIPS

- Diamond sponsor acknowledgment on the 18'x10' digital board in the new High School gym
- Diamond sponsor acknowledgment on the 2 digital record boards
- Diamond Sponsor acknowledgment on a banner hung at gym/track/football field/softball field

**\$2500+**

#### BENEFITS

- # lifetime passes
- Recognition Plaque

#### RECOGNITION

- Facebook Recognition
- Twitter Recognition
- Newspaper article on Bayard Public Schools website

#### SPONSORSHIPS

- Platinum sponsor acknowledgment on the 18'x10' digital board in the new High School gym
- Platinum sponsor acknowledgment on the 2 digital record boards
- Platinum sponsor acknowledgment on a banner hung at gym/track/football field/softball field

**\$1000-\$2499**

### Platinum

### Gold

#### BENEFITS

- # season passes
- Framed recognition

#### RECOGNITION

- Facebook Recognition
- Twitter Recognition

#### SPONSORSHIPS

- Gold sponsor acknowledgment on the 18'x10' digital board in the new High School gym
- Gold sponsor acknowledgment on the 2 digital record boards
- Gold sponsor acknowledgment on a banner hung at gym/track/football field/softball field.

**\$500-\$999**

#### BENEFITS

- # season passes
- Framed Recognition

#### RECOGNITION

- Facebook Recognition
- Twitter Recognition

#### SPONSORSHIPS

- Silver sponsor acknowledgment on the 2 digital record boards.
- Silver sponsor acknowledgment on a banner hung in the gym

**\$250-\$499**

### Silver

### Bronze

#### BENEFITS

- Framed recognition

#### RECOGNITION

- Facebook Recognition
- Twitter Recognition

#### SPONSORSHIPS

- Bronze sponsor acknowledgment on the 2 digital record boards

**\$100-\$249**

### DONATIONS \$50-\$99 OR PROJECT COST

#### RECOGNITION

- Facebook Recognition
- Twitter Recognition

#### SPONSORSHIPS

- Based on project type and cost along with donation amount.

#### BENEFITS

- Name/Logo on or around the project.

### Project

Dear \_\_\_\_\_,

At Bayard Public Schools, we want to allow all our students to be good students, leaders, and citizens. Activities are an important part of helping our students in their educational process to grow as individuals and learn to work together as team players. To do that we work hard to give our students the tools they need to best achieve these goals.

We currently put up digital record boards for Bayard Public Schools. The boards are growing each year and we are the first school in the panhandle to use the digital record boards. The record boards have been purchased, but to continue this service the yearly fee is \$1500 to continue to grow our records through Rocket Alumni Solutions software by highlighting our current students and Bayard alumni.

If we can get businesses such as yours to help be a sponsor for Bayard Public Schools, we will be on our way to meeting our goals to complete activity school projects, keep our extra-curricular activities thriving, and maintain our record board. Your contribution will greatly help us reach our goals to complete current projects, start upcoming projects, and maintain our activities. We have attached the sponsorship flier with benefits, recognition, and branding for each level of sponsorship. We would love to discuss becoming a sponsor and/or donating to Bayard Public Schools activities.

If you would like to set up a meeting to discuss a sponsorship opportunity here at Bayard Public Schools, please do not hesitate to reach out to a current Bayard Public Schools activities coach or Mr. Zach Nesbitt, AD. His email address is [zachary.nesbitt@bayardtigers.org](mailto:zachary.nesbitt@bayardtigers.org) or you can reach him at the school, (308) 586-1700. We look forward to hearing from you and working with you to create partnership and sponsorship opportunities between your business and Bayard Public Schools. Thank you for your consideration.

Sincerely,  
Zach Nesbitt, AD

**Bayard Public Schools  
Administrative Reports**

**March 11, 2024**

***Every Person, Every Day. It's a FACT!***

[Elementary Principal's Report](#)

[Secondary Principal's Report](#)

[Activity Director/Assistant Principal's Report](#)



***The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.***

# Elementary Principal's Report

## Academics

*Our commitment to the pursuit of academic success for every student, every day.*

- ❖ Our WORDS coaches have praised our K-3 teachers for the progress being made in Reading. They just made their final visit and will have one more PD day in April. They have found areas where we can continue to improve which we will be building on the rest of this year as well as the next. They complimented our staff on being so receptive to the coaching and implementing new strategies.
- ❖ TNTP Observers were here on March 6 doing observations in Reading and Math classes. They had some valuable feedback for teachers.
  - Our content, culture, and vocabulary were very strong.
  - Growing points are pacing and pushing for student ownership.
- ❖ Spring Assessments are scheduled to begin in April with Dibels (Reading skills), NWEA (for grades K-2) and NSCAS (State Assessment for grades 3-6).

## Leadership

*Our commitment to an organizational culture of leadership, empowerment, and excellence for all.*

- ❖ We are thrilled to announce formally that Bayard Elementary has achieved Lighthouse Status through Leader in Me. We are the first Lighthouse School in the state of Nebraska.
  - Lighthouse Certification is a highly regarded standard that is attainable by every Leader in Me School. FranklinCovey Education has established the Lighthouse Rubric to establish high standards for process fidelity and, ultimately, school outcomes. Lighthouse Certification comes as a result of implementing Leader in Me with fidelity. Schools use this Lighthouse Rubric to measure outcomes in three areas: teaching leadership principles, creating a leadership culture, and aligning academic systems. Schools also measure their success as it relates to their unique school. Lighthouse Schools serve as exemplars to their community and other schools. (From leaderinme.com)
- ❖ Our Student Lighthouse Team organized the AR party for third quarter, traveling to the YMCA.
- ❖ FFA students put on a wonderful assembly and activity stations for the 3-6 elementary students, introducing them to some of the competitions that they participate in.
- ❖ We celebrated Read Across America Week March 4-7 with Educator's Rising students reading aloud to the elementary students, traveling to read with other classes, "The Masked Reader" on Morning Announcements, and dressing up as their favorite Dr. Seuss characters.

***The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.***

## **Engagement**

*Our commitment to the intentional and effective use of resources to optimize the educational experience of students, staff, families, and community members.*

- ❖ STEAM Night on February 27 was a big success with over 50 attendees. The stations were build your own bouncy ball, life-size checkers, "Help Save Fred" problem solving, giant puzzles, electrical circuit origami, and build-your-own car launcher.
- ❖ Families will be in the building this week for our third annual Bingo night and proceeds will go to the Student Lighthouse Team for student activities throughout the year.
- ❖ We plan to have Kindergarten Round Up March 12 and Preschool Registration March 19.

## **Community**

*Our commitment to programs and services that support the growth and development of the whole child (academic, social, emotional, physical, and nutritional).*

- ❖ We have several students who qualified for the State Federation Wrestling tournament.
- ❖ Bayard TigerCub Childcare Center celebrated their one year anniversary and have also acquired their permanent DHHS license.

***The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.***

# Secondary Principal's Report

## Academics

*Our commitment to the pursuit of academic success for every student, every day.*

- ❖ The 8th graders presented their Science Fair projects to the senior class. The seniors provided feedback to them prior to the Regional competition
- ❖ Thirteen 8th graders (9 entries as some competed with a partner) were selected to compete in the Panhandle Science Fair. Ashton Staman won the People's Choice Award. While we did not have any qualify for State, the students did a great job and really stepped out of their comfort zone. I would like to commend Mrs. Barker for her hard work in helping prepare these students for competition.
- ❖ The journalism class submitted 24 entries for the State Journalism Preliminary Contest. We will find out at the end of the month if any qualify for the State contest. There were over 800 entries a week before the submission deadline, and they expect that number to grow dramatically before the deadline.
- ❖ Teachers are making the final push to prepare students for the NWEA/NSCAS tests. Testing will begin the week of April 2nd.
- ❖ Juniors will be taking the ACT on April 9th.
- ❖ Mr. Rafferty took the sophomores to Columbus on March 4th and then spent the day on March 5th transplanting 2500 seedlings. We look forward to seeing how this project continues to develop
- ❖ WNCC will be here in March to administer the Accuplacer test. Any student wanting to take dual credit or college level classes must complete this test.
- ❖ 21 Students earned the Tiger Way reward for 2nd semester and spent the afternoon on February 26th bowling at Bowl Arena.

## Leadership

*Our commitment to an organizational culture of leadership, empowerment, and excellence for all.*

- ❖ All Teacher Evaluations have been completed at the JH/HS.
- ❖ Mrs. Rafferty has been working with seniors to complete scholarship applications. Her dedication to this process is to be commended.
- ❖ The new stage curtains have been installed and they look amazing. Thank you for approving this purchase and supporting the arts.
- ❖ I have applied for contribution dollars through PVB and FNBO to help offset the cost of the curtains. Depending on the outcome, I will also apply for funds through the Oregon Trail Foundation.

## Engagement

***The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.***

*Our commitment to the intentional and effective use of resources to optimize the educational experience of students, staff, families, and community members.*

- ❖ Parent-Teacher Conferences were held on March 4th.
- ❖ Mrs. Torres took 11 students to Lincoln on March 4th-5th to compete at the State Educator's Rising competition.
- ❖ I would like to commend Mrs. Gier for continually updating our web and social media pages. We appreciate her dedication to highlight all of the great things happening in our district.

## **Community**

*Our commitment to programs and services that support the growth and development of the whole child (academic, social, emotional, physical, and nutritional).*

- ❖ Winter Royalty was held on February 24th with 68 students attending
- ❖ Our Spring Concert and Student Showcase will be on Tuesday, April 16th. Please come and see the fantastic things our students have accomplished this year.

***The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.***

# Activities Director Report

## **Academics**

*Our commitment is to the pursuit of academic success for every student every day.*

Each week started checking the eligibility list, and every student has been working hard to maintain their grades so they can participate. We do see an increase sometimes between sports, but we are working hard to keep that to a minimum or not see an increase during that time.

Juniors will be taking the ACT on April 9th here at school.

Seniors will be traveling to Bridgeport on April 12, 2024 for County Government day.

## **Leadership**

*Our commitment to an organizational culture of leadership, empowerment, and excellence for all.*

**Speech:** The speech team will be competing in Perkins County for districts this year. Leah Cerny and Elyse Harris participated all year in many different meets. They placed 3rd at the MAC conference meet with their duet and are looking forward to participate at districts in hopes to go to state Speech.

**Girls and Boys Basketball:** The boys finished up their season at North Platte against Hemingford. They ended 6-18 on the year and saw a large amount of growth throughout the season. The girls finished with a record of 22-4 on the year in the district finals against Niobrara-Verdigre. The awards banquet will be on March 14th at 6:00 pm.

**Wrestling:** We had 7 individuals qualify for the state wrestling tourney. Carlie McKibbin, Brock Burry, Coy Armstrong, Nate Barker, Nolan Dueker, Luke Wetherington, and Kolby Houchin qualified for state this year. Kolby brought home the 3rd place medal. The others battled hard in some tough brackets this year as well. The teams had great years with lots of growth throughout the season. The awards banquet will be on March 14th at 6:00 pm.

**FFA:** FFA has a livestock judging contest on March 6, 2024 at Kimball. FFA seniors will be going on their annual ski trip in March. State FFA is coming up and qualified numerous students for the event coming up on April 2nd thru the 6th. Sophomores left on March 3rd to help pick up plants for the greenhouse and returned on the 4th. They

***The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.***

will spend at least a day preparing and planting to get the greenhouse started for this spring.

**Educators Rising:** Mrs. Torres took some students to the state EdRising for only the 2nd year. She has 11 students attending and competing this year. They are still waiting to hear on 1 group, but qualified 9 individuals to the national event in Washington DC this June. They are hoping to qualify the other 2 as well. Also, Emily Bennett will be an EdRising officer for the upcoming year at the state level. That is a great opportunity for her.

**Quiz Bowl:** We will have our home quiz bowl meet on March 13th here in Bayard. We will be hosting a JH quiz bowl meet here in Bayard towards the end of the year. Mrs. Rafferty has been working hard to get home meets for both our JH and HS students. She has numerous JH/HS quiz bowl meets set up in the months of March and April for our kids to participate in as well.

**Honor Band:** We have students attending on March 12, 2024 in Gordon-Rushville.

**High School Choir:** We had some students attend the Scottsbluff Panhandle choral clinic at the end of February. They worked with a conductor all day and performed that night with more than 200 students around the panhandle. MAC music is coming up on March 26th, 2024 in Garden County. They are working hard to prepare. District music will be coming up in the middle of April as well for our choir and band students.

**Boys Golf:** First competition on April 9th in Mitchell. They began practice last week with the rules of the game. He has interest from 4-6 student athletes.

**Track & Field:** First competition is March 16, 2024 at CSC starting at 9 am. Our First home Track Meet will be March 28, 2024. 16 Girls and 14 Boys are out for Track and Field this season.

**Spring Practices:** They could have started February 26, 2024. With the basketball season going later this year they began practice on March 5th, 2024.

I am currently working on a spreadsheet with all activities and athletics with participation numbers from the 2023-2024 school year and some numbers that can be accurately estimated for the 2024-2025 school year.

## **Engagement**

***The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.***

*Our commitment to the intentional and effective use of resources to optimize the educational experience of students, staff, families, and community members.*

- We hosted community members and students for Ashley Garza to sign to play college softball.
- Students showcase will be coming up April 16th. We hope to showcase our students in many different ways to all our community members in the old gym.
- Some freshmen and sophomores attended Discover day at WNCC in February to look at different careers and the college.
- Some freshmen and sophomores will be attending colleges in North Platte, Curtis, Grand Island, and Kearney March 21st and 22nd to get a good feel for their colleges. They will be doing campus visits during that time.

## **Community**

*Our commitment to programs and services that support the growth and development of the whole child (academic, social, emotional, physical, and nutritional).*

- The Youth Boys Basketball team of Bayard competed in the Lions club tournament.
- Youth Volleyball starts this week. They will be practicing Mondays and Thursdays.
- The elementary is doing a Bingo night for the community on March 21st.
- Matt Erdman working with a group Ameritas has been working with us to come give back to our school to help our students increase their speed as part of our strength and conditioning programs. They will also be tested as part of this program, our students will be given drills, and staff will be given instruction on how to continue to help our kids be faster as part of their strength and conditioning.
- I have attached a possible sponsorship poster with letter for activity groups to be looking into sponsorships for not only the activities program as a whole, but also the possibility of specific projects needed for our different groups.

***The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.***

## Supt. Report

While below is a very brief outline of a report each of these areas will probably take a couple of minutes for me to elaborate on and may spark questions for the Board which should be addressed to the best of my ability within open session. I anticipate that this report will most like last in the area of 10 minutes and may exceed that contingent on questions raised.

1. On-going conversations with Carl Dietz. Bobbie has and continues to provide expenses, receipts, and anticipated changes based on negotiated agreements, and Federal wage requirements. We have also provided current and anticipated enrollment numbers, special services needed, and current duty assignments of staff as well as additional services provided for by ESU 13.
2. Conservation with select neighboring school districts concerning potential partnerships.
3. On-going conservation with school finance, accreditation, and certification as it relates to expenditures, funding streams, endorsements and a strict interpretation of Rule 10 as it relates to accreditation.
4. Further exploration concerning grant funding and partnerships for vocational programs. This includes work with ESU 13 and appropriate school/community/regional entities designed to meet Federal requirement in line for the next 5 year cycle of Perkins Vocational Funding and possible Perkins Revision funding.
5. Phone conferences with former and current Supt. that have engaged in creating or operating a Unified School District. Also, conservations with Superintendent concerning extended or hybrid cooperative programs.
6. Individual and group meeting with staff concerning our current and anticipated financial condition, culture with the school, partnerships we are cultivating and possible changes within the district concerning duty assignments and how we go about prioritizing program etc. in making those decisions concerning duty assignments.



## **8000 Series – Philosophy and General**

### **POLICY NO. 8001 - NON-DISCRIMINATION IN EDUCATION PROGRAMS AND ACTIVITIES**

It is the policy of the Bayard Public Schools, not to discriminate on the basis of race, color, national origin, creed, age, marital status, sex or disability in its educational programs, activities, or employment policies as required by Title VI and VII of the 1964 Civil Rights Act, Title IX of the 1972 Education Amendments, the Section 504 Rehabilitation Act of 1973 and the Nebraska Equal Educational Opportunity Act.

Any person who believes she or he has been discriminated against, denied a benefit, or been excluded from participation in any district education program or activity on the basis of sex, race or handicap in violation of this policy may grieve such matters using the adopted grievance procedures of this district. Such procedures shall provide for prompt and equitable resolution of complaints alleging acts of discrimination.

Inquiries regarding compliance with Title IX, Section 504, Title VI or the Nebraska Equal Opportunity in Education Act may be directed to the Secondary Principal, Bayard High School, (308)586-1700 or in the case of Title IX and Section 504 Rehabilitation Act to the Director of the Region VII Office for Civil Rights, 10220 North Executive Hills Boulevard, 8<sup>th</sup> Floor, Kansas City, Missouri 64153 or call (816) 891-8026.

Adopted: 8-8-94

Reviewed: 8-9-10, 3-13-17

## **POLICY NO. 8001-A - STATEMENT OF EDUCATIONAL PHILOSOPHY**

As a school corporation of Nebraska, the Bayard Public School District, acting through its School Board, is dedicated to promoting an equally opportunity for a quality public education to its students within the limitations of the school district's ability and willingness to furnish financial support to provide for students in cooperation with their parents and the school district community, the opportunity to develop a healthy social, intellectual, emotional, and physical self-concept in a learning environment that provides guidance to and encourages critical thinking in the students for a lifetime.

The board endeavors through the dedication of the school district's resources, to encourage students, who come to the school district from a variety of backgrounds, to look forward to the time when they will have jobs, homes, families, places in the school district community, and attain recognition as individuals. In order to achieve this goal, the board will seek qualified employees dedicated to development of their professional skills for the betterment of the educational program and for the expertise for educational productivity.

Instruction and curriculum are the key elements of a public education. Critical thinking and problem-solving skills that will assist the students' preparation for life shall be instructed as part of a sequentially coordinated curriculum. The school district strives to prepare students for employment, to discover and nurture creative talent and to prepare them to meet and cope with social change in an atmosphere conducive to learning.

The support and involvement of the home and the school district community are essential to achieve educational excellence in the school district. The school district strives to maintain an active relationship with the home and the school district community to create within the students an awareness of dignity and worth of the individual, civic responsibility and respect for authority.

Legal Reference: Neb. Statutes 79-526  
79-701

Adopted: 8-17-76

Reviewed: 8-9-10

Revised: 9-13-10, 3-13-17

**POLICY NO. 8002 - PURPOSE OF THE BOARD OF EDUCATION**

The purpose of a Board of Education is to provide education of the highest feasible character for the residents of the district in which the board operates, taking into account the wishes of the people of the district and their ability and willingness to support such a program of education.

Adopted: 8-17-76

Reviewed: 8-9-10, 3-13-17

## POLICY NO. 8003 - FUNCTIONS OF THE BOARD OF EDUCATION

Since the Board of Education is the governing body of the School District, with full control over all the many phases of the school program, its attention is necessarily directed to planning, evaluating, and policy-making. The following tasks are then included among its major functions:

### a) Personnel

- Adoption of pay schedules
- Election or rejection of new employees recommended by the executive officer
- Adoption of such policies as leave provisions, promotional provisions, etc.

### b) Curriculum

- Decisions as to the general scope and nature of educational offerings
- Enforcement of the rules and regulations of the State Board of Education with respect to the instructional program.

### c) Financial

- Approval and adoption of an annual budget
- Approval of current expenditures
- Adoption of regulations concerning accounting for school funds
- Decisions as to time, size, and sale of bonds, and the investment of monies
- Preparation of policies for the purchasing and distribution of supplies and equipment

### d) Plant

- Decisions as to where, what, and how to build
- Employment of architects
- Purchasing, holding and sale of sites
- Employment of contractors
- Provision for custodial and maintenance services
- Provision of adequate furnishings for buildings

### e) Public Relations

- Representation of the school to the community and the community to the school
- Upholding the schools before individuals and groups
- Working for adequate financial support from all sources
- Making buildings and facilities available to community groups

### f) Pupils

- Determination of policies concerning age of entrance, requirements for graduation, health and personnel services, school lunches, and discipline.

- Fixing of tuition charges and terms of admission for non-resident pupils, and waiving of tuition if necessary for the welfare of child

g) General

- Determination of school calendar
- Determination of the years or grades to be taught
- Employment of an executive officer, auditor, and attorney, and evaluation of their services.
- Delegation of the interpretation of policy and the administration of regulations to the professional staff
- Requirement of frequent, thorough reports on the management and operation of the schools
- Annual revision of handbook of policies and procedures, during July or August.

Adopted: 8-17-76

Reviewed: 8-9-10, 3-13-17

**POLICY NO. 8101 – COMMITTEE ON AMERICAN CIVICS**

At the beginning of each calendar year a committee on American Civics shall be chosen from the Board.

Adopted: 8-17-76

Reviewed: 8-9-10, 3-13-17

Revised: 3-8-21

## **POLICY NO. 8201 - LIMITATIONS OF BOARD MEMBERS**

The decisions and actions of a single member of the Board of Education cannot be binding on the entire Board. As an individual, he/she has no legal status. He/She has no right to commit the other members of the Board or the administration to any request made directly to him/her.

The Board can exercise its powers and duties only in properly called meetings where a majority of the Board constitutes a quorum to transact business.

Adopted: 8-17-76

Reviewed: 8-9-10, 3-13-17

Revised: 3-8-21

## POLICY NO. 8202 - REIMBURSEMENT FOR TRAVEL EXPENSES

Recognizing that travel to certain educational conferences and conventions provides school personnel with an opportunity to keep abreast of the latest developments and trends in the field of education which ultimately result in an improved program of instruction for the local school system, and that in the course of conducting school business, certain expenses are incurred, the Board of Education authorizes the reimbursement of expenses incurred therein.

Reimbursement regulations shall be as follows:

### A. Meals and Lodging

1. Cost of meals must be itemized by date
2. Hotel bills should be filed with expense report
3. Reimbursement for tips will be allowed

### B. Transportation

1. When school representatives are attending a conference or conducting school business and a private car is used mileage will be allowed at the current IRS Mileage Rate.
2. Parking and storage charges will be allowed
3. Transportation by public carrier will be reimbursed at the actual cost of the fare minus the federal tax. (Travel or school district business by public carrier is exempt from Federal Tax.)

Adopted: 8-17-76

Revised: 1-14-80, 7-13-81; 9-13-10, 3-8-21

Reviewed: 8-9-10, 3-13-17

## **POLICY NO. 8203 - COMPLIMENTARY TICKETS TO BOARD MEMBERS**

All past, present, and future Board of Education members and their spouses are given complimentary tickets to all school-sponsored events.

Adopted: 8-17-76

Reviewed: 8-9-10, 3-13-17

**POLICY NO. 8204 - MEALS, PLAQUES, CERTIFICATES OF ACHIEVEMENT, AND ITEMS OF VALUE**

Recognizing that Board of Education member participation in committee meetings and recognition events provides the Board of Education with an opportunity to keep abreast of the latest developments in the district and promotes harmonious relations between the Board and school personnel, the Board of Education authorizes the expenditure of funds for the following purposes:

**Meals:**

1. Provision of meals and nonalcoholic beverages to individuals attending committee meetings and work sessions of the Board of Education,
2. Provision of meals and nonalcoholic beverages to individuals attending school personnel meetings such as professional development workshops,
3. Provision of up to one recognition dinner (such as the traditional Board/Staff steak fry) each year held for elected and appointed officials, employees, or volunteers of the local government. The maximum cost per person for such dinner shall not exceed twenty-five dollars.

**Plaques, Certificates of Achievement, or Items of Value:**

1. Provision of plaques, certificates of achievement, or items of value awarded to elected or appointed officials, employees, or volunteers, including persons serving on local government boards or commissions. The maximum cost per person of any plaque, certificate of achievement, or item of value to be awarded shall not exceed two-hundred dollars.

This policy, following its initial adoption, shall not be amended or altered more than once in any twelve-month period.

Legal reference: Neb. Rev. Stat 13-2203

Adopted: 7-9-12

Reviewed: 3-13-17

## **POLICY NO. 8301 - FORMULATION OF POLICIES**

The Board of Education shall reserve to itself the function of providing guides for the discretionary action of those to whom it delegates authority. These guides for discretionary action shall constitute the policies governing the operation of the school system. They shall be recorded in writing.

The formulation and adoption of these written policies shall constitute the basic method by which the Board of Education shall exercise its leadership in the operation of the school system. The study and evaluation of reports concerning the execution of its written policies shall constitute the basic method by which the Board of Education shall exercise its control over the operation of the school system.

The formal adoption of policies shall be recorded in the minutes of the Board of Education. Only those written statements so adopted and so recorded shall be regarded as official Board Policy.

Adopted: 8-17-76

Reviewed: 8-9-10, 3-13-17

## **POLICY NO. 8305 - GRIEVANCES AND COMPLAINTS**

Grievance or complaint procedures for certificated and classified employees are found in the negotiated agreement for certificated employees and other board policy as applicable. In the absence of a grievance or complaint procedure in a negotiated agreement or other board policy which applies to a particular employee in a particular situation, the employee shall use the grievance procedure set forth in Policy 8305-A.

Cross Reference: Policy 4003 Anti-Discrimination, Anti-Harassment, Anti-Retaliation  
Policy 8473 Sexual-Ethnic Harassment  
Policy 4111 Sexual-Ethnic Harassment

Adopted: 8-17-76

Reviewed: 8-9-10, 4-10-17

Revised 2-8-16

## POLICY NO. 8305-A - GRIEVANCE PROCEDURES FOR EMPLOYEES

### Explanations

1. **Grievance** - A grievance is a dispute or difference of opinion raised by an employee or group of employees involving the meaning, interpretation or application of established district policies; and/or civil rights legislation such as Title IV of the Civil Rights Act of 1964, Title IX of the Educational Amendments of 1972, and Section 504 of the Rehabilitation Act of 1973.
2. **Grievant** – Any employee or group of employees of the district submitting a grievance in their own behalf.
3. **Days** – Days shall consist of all workdays, Monday through Friday.

### Due Process

1. **Right to Representation** – Grievant(s) have the right to be represented.
2. **Right to present Witnesses and Evidence** – Grievant(s) shall be allowed to present the grievance with relevant evidence and pertinent witnesses. Both parties shall have the opportunity for hearing and questioning witnesses.
3. **Time Limits** – All participants shall adhere to the time limits prescribed for each level. Failure by the administration at any step of the procedure to communicate the decision on a grievance within the specified time limit shall permit the grievant(s) to appeal the decision to the next step within the specified time limits. The number of days indicated at each level should be considered as a maximum and every effort should be made to expedite the process. Time limits may be extended by mutual agreement.
4. **Right to Information** – Unless state laws and right-to-privacy laws apply, all relevant records with names and identifying information must be available to the grievant(s) for use as evidence in the grievance issue.
5. **Reprisals – Retaliation** – Participants in a grievance submitted in this district shall not be subjected to reprisals, retaliation or different treatment because of such participation. Participation shall not be recorded in the personnel file(s) or used to

affect equal opportunity in employment.

6. ***Advanced Step Filing:*** The grievance shall be initially filed at the level where the decision resulting in the grievance was made.

#### Procedure

**Informal Level:** The grievant shall first, through informal communications, attempt to resolve the problem with the supervisor or administrator whose decision gave rise to the grievance.

**Formal Level:** If a grievance remains unresolved after a meeting at the informal level, then the grievance shall be processed through the step by step process as set forth below. The formal grievance shall be presented at the appropriate step in writing. The written grievance shall indicate (a) a description of the grievance; (b) a list of facts giving rise to the grievance, including names of the persons who made decisions giving rise to the grievance and the dates of the facts giving rise to the grievance; (c) all potential witnesses who need to be interviewed related to the grievance; (d) the grievant's desired result; and (e) a description of the efforts the grievant made to resolve the grievance at the informal level. If a grievant wishes to change his or her written grievance, he or she must re start the step-by-step formal grievance process.

**Step 1:** The grievant shall present the grievance in writing to the employee's supervisor. A hearing shall be held within five (5) working days after the grievance is presented. Within five (5) working days of the hearing the supervisor shall provide a written answer to the grievance.

**Step 2:** If not resolved at Step 1, the grievant may appeal the decision to the Superintendent within five (5) working days after the decision rendered in Step 1. The Superintendent shall arrange for a hearing with the grievant within five (5) working days of the Superintendent's receipt of the appeal. Each party shall have the right to call such witnesses as deemed necessary to develop the facts pertinent to the grievance. The superintendent will have five (5) working days from the date of the hearing to provide the grievant and the Association a written decision. If the grievance involves a matter in which could be an issue at a hearing which the Board of Education may be required to conduct under Nebraska law, then the Superintendent's decision on the grievance shall be final and the grievant shall have the right to skip to Step 4. Otherwise, the grievant shall proceed to Step 3.

**Step 3:** If the grievance is not resolved at Step 2, and an appeal to the Board is allowed, then the grievant may appeal the grievance in writing to the Board president within five (5) working days after the decision rendered in Step 2. Within ten (10) working days from the date the appeal is received, the Board president shall schedule a hearing on the grievance before the Board of Education. The hearing shall be held not later than forty-five (45) days from the Board President's receipt of the appeal. Each party shall have the right to call such witnesses, as it

deems necessary to develop facts pertinent to the grievance, provided that the facts and witnesses presented by grievance were set forth in the grievant's written grievance. If the grievant wishes to present additional evidence or witnesses, the Board may require the grievant to restart the grievance procedure allowing administration to resolve the grievance with such additional facts and evidence, or the

Board may, in its discretion allow additional evidence or witnesses to be presented at the hearing. The Board shall have ten (10) working days from the date of the hearing to notify, in writing, the grievant and the Association of the Board's decision.

Step 4: If the grievant is not satisfied with the disposition of the grievance in Step 3 (or Step 2 as applicable), the grievant may proceed through the appropriate legal channels.

Adopted: 8-8-94

Reviewed: 8-9-10. 4-10-17

Revised: 2-8-16

## **POLICY NO. 8450 - EXTRA-CURRICULAR ACTIVITIES**

The Bayard Board of Education will develop and support a program of extra-curricular activities. The programs will provide equal opportunities for self-development of the individual student in areas outside the academic classroom. These activities will be developed and supported for the well being of the students. The activities should nurture leadership, sportsmanship, cooperation, self-responsibility, communication skills, pride, self-confidence and self-discipline. However, at no time or under any circumstance will the activity program be allowed to detract from or erode support from the academic programs.

Adopted: 8-11-86

Reviewed: 8-9-10, 4-10-17

## **POLICY NO. 8460 - AIDS EDUCATION**

AIDS education shall be included in the Bayard School Health Curriculum at all grade levels K-10. (Information and materials will be age and grade appropriate.) Suggested curriculum guides issued by the Nebraska Department of Education and the U.S. Department of Health and Human Services Center for Disease Control will be used as guides in developing AIDS educational plans.

Adopted: 8-8-88

Reviewed: 8-9-10, 4-10-17

Revised: 9-13-10

**POLICY NO. 8470 - DRUG AND ALCOHOL EDUCATION AND PREVENTION PROGRAM**

PURSUANT TO P.L. 101-226 AND 34 C.F.R., PART 86

It shall be the policy of Bayard Public School District to provide age appropriate, developmentally based drug and alcohol education and prevention program for all students of the schools. It shall be the policy of the District to require instruction at each grade level concerning the adverse effects resulting from the use of illicit drugs and alcohol. Such instruction shall be designed by affected classroom teachers or as otherwise directed by the Board to be appropriate to the age of the student exposed to such instruction. Such instruction should be described in any curriculum guides of the District and should have as one of its primary objectives preventing the use of illicit drugs and alcohol by such students. It shall further be the policy of the District to encourage the use of outside resource personnel such as law enforcement officers, medical personnel, and experts on the subject of drug and alcohol abuse, so that its economic, social, educational, and physiological consequences may be made known to the students of the district.

It shall further be the policy of the district through the instruction earlier herein referred to as well as by information and consistent enforcement of the Board's policy pertaining to a student conduct as it relates to the use of illicit drugs and the unlawful possession and use of alcohol, that drug and alcohol abuse is wrong and is harmful both to the student and the District, and its educational programs.

Adopted: 8-13-90

Reviewed: 8-9-10, 4-10-17

## **POLICY NO. 8471 - INFORMATION TO STUDENTS**

It shall be the policy of Bayard Public School District to provide each student of the District a copy of the standards of conduct for student behavior in the District which prohibit the unlawful possession, use, or distribution of illicit drugs and alcohol on school premises or as a part of any of the school's activities. Such standards of conduct and the District's policy of disciplinary sanctions that may be taken for violation of such standards of conduct shall be given to each student and his or her parent or parents or guardian prior to the commencement of each school year on a form to be developed by the administration.

Adopted: 8-13-90

Reviewed: 8-9-10, 4-10-17

**POLICY NO. 8472 - STANDARDS OF STUDENT CONDUCT PERTAINING TO THE UNLAWFUL POSSESSION, USE, OR DISTRIBUTION OF ILLICIT DRUGS OR ALCOHOL ON SCHOOL PREMISES OR AS A PART OF ANY OF THE SCHOOL'S ACTIVITIES**

It shall be the policy of Bayard Public School District, in addition to standards of student conduct elsewhere adopted by board policy or administrative regulation, to absolutely prohibit the unlawful possession, use, or distribution of illicit drugs or alcohol on school premises or as a part of any of the school's activities. This shall include such unlawful possession, use, or distribution of illicit drugs and alcohol by any student of the District during regular school hours or after school hours at school sponsored activities on school premises, at school sponsored activities off school premises.

Conduct prohibited at places and activities as hereinabove described shall include, but not limited to, the following:

1. Possession of any controlled substance, possession of which is prohibited by law.
2. Possession of any prescription drug in an unlawful fashion.
3. Possession of alcohol on school premises or as a part of any of the school's activities.
4. Use of any illicit drug.
5. Distribution of any illicit drug.
6. Use of any drug in an unlawful fashion.
7. Distribution of any drug or controlled substance when such distribution is unlawful.
8. The possession, use, or distribution of alcohol.

It shall further be the policy of the District that violation of any of the above prohibited acts will result in disciplinary sanctions being taken within the bounds of applicable law, up to and including short term suspension, long term suspension, expulsion, and referral to appropriate authorities for criminal prosecution.

Adopted: 8-13-90

Reviewed: 8-9-10, 4-10-17

## POLICY NO. 8473 - SEXUAL/ETHNIC HARASSMENT POLICY

The Bayard Public School's Board of Education strongly endorses, and will comply with the provisions of Title VII of the Civil Rights Act of 1972, as amended; Title IX of the Education Amendments of 1972; and the Nebraska Equal Opportunity and Education Act. Therefore, it is the policy of the Bayard Public Schools to prohibit any and all discrimination based on race, color, sex, or national origin.

Sexual/ethnic harassment of any employee, certificated or non-certificated, or student by an individual under the jurisdiction of the Bayard Public Schools is, therefore, strictly prohibited. Persons determined to have engaged in either "Quid Pro Quo" sexual harassment or "Hostile Environment" sexual/ethnic harassment shall be subject to disciplinary sanctions as set forth herein.

Regarding school district employees, unwelcomed sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature shall constitute "Quid Pro Quo" sexual harassment when:

1. Submission to sexual conduct is made either explicitly or implicitly a term or condition of an individual's employment.
2. Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting that individual.
3. Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

It is also prohibited for any school district employee or student to verbalize on school district property any racial, ethnic, or gender harassing jokes or stories, or to bring or store on school property any sexual, racial, or ethnic epitaphs or jokes. School district employees and students are also prohibited from defacing any school district property with any racial, ethnic or sexual epitaphs or jokes.

If an individual's conduct, epitaphs, or jokes are so excessive, severe, or pervasive so as to create a threatening or uncomfortable working environment, and it adversely affects the ability of another employee to accomplish their work, that employee(s) shall have created and can be responsible for creating a "Hostile Environment" when:

1. The individual harassed belongs to a protected class;

2. The individual was subjected to unwelcomed sexual/ethnic harassment;
3. The harassment was based upon sex, race, or national origin; or
4. The harassment affected a term, condition, or privilege of employment.

Regarding students, unwelcomed sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual/ethnic nature shall constitute sexual/ethnic harassment when:

1. Submission of such conduct is made either explicitly or implied a term or condition of an individual's enrollment, participation, or affiliation with a course, activity, or other school-sanctioned program.
2. Submission to or rejection of such conduct by individuals is used as a basis for any decision that may affect the educational standing of that individual.
3. Such conduct has the purpose or effect of unreasonable interfering with an individual's educational performance or creating an intimidating, hostile or offensive environment.

## RESPONSIBILITY

All Bayard Public School employees and students shall have the responsibility of keeping school administrators informed, through the most confidential and direct means possible, of any alleged acts and/or complaints of sexual/ethnic harassment. It is the responsibility of each school district administrator, principal, department head, and supervisor to provide a working and academic environment free of sexual/ethnic harassment or sexual/ethnic intimidation. The school district will take prompt action to investigate an act upon all reported instances of alleged sexual/ethnic harassment.

All complaints and allegations of either sexual or ethnic harassment will be thoroughly investigated by a member of the Bayard Public Schools administrative team. The team shall consist of: Administrators, Principals and Assistant Principals and the Superintendent.

The Bayard Public Schools will utilize a three phase process to investigate all allegations of sexual or ethnic harassment:

## PHASE I: COMPLAINT

Any individual who believes that he or she has been either sexually or ethnically harassed, or any individual having knowledge of any incident of alleged sexual or ethnic harassment (hereinafter referred to as "complainant"), should notify a member of the administrative team. Such notification shall be by the most direct means possible and will be considered confidential. The complaint should be made as soon as possible after the alleged incident.

The administrative team member who received a report of alleged sexual/ethnic harassment shall notify the Superintendent, unless the Superintendent is alleged to be the school district employee engaged in sexual/ethnic harassment. If the complaint is made against the Superintendent, the information is to be brought to the attention of the President of the Board of Education. He/she shall, in turn, contact the school district's attorney to conduct an investigation of the allegation.

If the complaint is made by a student, his or her parent(s) or legal guardian(s) shall be notified immediately in writing, by certified mail, by the individual assigned to conduct the investigation. If the person accused of sexual/ethnic harassment is a student, that student's parent(s) or legal guardian(s) will be notified both telephonically and in writing, by certified mail, of the alleged complaint, and they shall be present when the accused student is interviewed.

## PHASE II: INVESTIGATION

Every effort shall be made to maintain full confidentiality throughout the entire investigation. The investigation phase will be directed towards securing signed statements about the complaint itself. Minimally, it shall include the name(s) of the complainant(s) and person(s) accused of sexual/racial harassment; the date(s), time(s), locations(s), description of the incident(s), witness(es), and the respective signed statement(s).

Additionally, signed statement(s) by the person(s) accused of sexual/ethnic harassment shall be obtained where possible. The person(s) accused of sexual/ethnic harassment will be advised of due process rights at the time of being informed of the allegation. The intent of this phase is to investigate all of the facts and to corroborate evidence either for or against the complaint.

## PHASE III: ACTION TAKEN

In determining whether conduct constitutes sexual/ethnic harassment, the individual conducting the investigation will examine the record as a whole and the totality of the

circumstances, such as the nature of the alleged sexual advancements and the context in which the alleged incident occurred. The determination will be on case-by-case basis. The individual conducting the investigation will review all information with the Superintendent. The Superintendent may take whatever disciplinary action is deemed appropriate. In any case where the disciplinary action of a school employee or student is subject to the due process procedures set forth in law, they will be followed as required.

If the Superintendent is the alleged individual, the school district's attorney will provide the evidence to the Board of Education, and they will determine the action to be taken.

The Superintendent will inform all parties of any disciplinary action taken by the Superintendent. The record of the investigation will be kept in a confidential file. If the complaint involves the Superintendent, the file will be kept in the office of the school attorney. A simple statement indicating that a complaint has been filed and the action taken, if any, will be placed in the individual's personnel/student file. However, where the complaint is found to be without merit, the complaint will be placed in a separate sexual/ethnic harassment file, which shall be confidential and not placed in the individual's personnel/student file.

If deemed necessary, the academic or employment situation of the complainant may be changed to provide for a non-intimidating or non-hostile atmosphere. These changes may occur but are not limited to: a transfer of work situation, change of instructor, and, if pertinent, waiver of academic requirements. Decisions concerning such action must consider that the complainant is not to be inadvertently or otherwise punished because he or she has allegedly been sexually/ethnically harassed.

Any employee who is found to have engaged in sexual/ethnic harassment of a subordinate, co-worker, or student will be subject to disciplinary sanctions, which may include, but are not limited to: written reprimand, probation, demotion, transfer, required professional counseling, or termination of employment. Where required by law any disciplinary action taken shall be subject to the due process procedures set forth in Sections 79-12, 107 to 79-12, 121, as amended.

A student, who is found to have engaged in sexual/ethnic harassment against either an employee or another student, will be subject to disciplinary sanctions which may include, but is not limited to: written reprimand, disciplinary probation, suspension, and/or expulsion. Where required by law any disciplinary action taken shall be subject to the due process procedures set forth in the Student Suspension or Expulsion Act, Sections 79-4, 170 to 79-4, 205, as amended.

If the complainant or accused is not satisfied with final action taken by the Superintendent, they may request that the Board of Education review the decision and action taken by placing it on the regular Board of Education meeting agenda as a personnel/student matter. Such a request will be held in executive Session unless the accused individual chooses otherwise. The decision by the Board of Education will be the final administrative act. Likewise, any person accused of

sexual/ethnic harassment may appeal the Superintendent's disciplinary action taken by filing a grievance through the established grievance procedures of the Bayard Public Schools as specified in Board Policy.

Adopted: 1-11-93

Reviewed: 8-9-10, 4-10-17

## **POLICY NO. 8474 - MISSION STATEMENT AND VISION STATEMENT**

### **MISSION STATEMENT**

The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.

### **VISION STATEMENT**

Bayard Public Schools will effectively provide and adapt its programs to meet the needs of its students, today and in the future.

Adopted: 1-11-93

Reviewed: 8-9-10, 4-10-17

Revised: 9-13-21

# Bayard Public Schools

## Option Enrollment Resolution

### 2024-2025 School Year

Pursuant to Sec. 79-232-79-246 Rule 19, Bayard Public Schools does hereby adopt the following specific standard for acceptance and rejection.

Bayard Public Schools has determined based upon the criteria set forth in Sec. 79-238 that the maximum number of students per classroom, grade level, or program is as follows:

<b>Regular Instruction in Elementary Grades</b>	<b>Per Grade</b>	<b>Projected Enrollment</b>	<b>Maximum Number of Available Seats to Option Students</b>
Kindergarten	40	20	20
Grade 1	40	23	17
Grade 2	40	23	17
Grade 3	40	17	23
Grade 4	40	19	21
Grade 5	44	19	21
Grade 6	44	23	17

<b>Regular Instruction in Secondary Grades</b>	<b>Per Grade</b>	<b>Projected Enrollment</b>	<b>Maximum Number of Available Seats to Option Students</b>
Grade 7	50	29	21
Grade 8	50	35	15
Grade 9	50	22	23
Grade 10	50	16	34
Grade 11	50	22	23
Grade 12	50	29	21

<b>Special Education Optimal Numbers</b>	<b>Per 1.0 FTE Certified Teacher or Contracted Medical Service</b>	<b>Projected Enrollment per Certified Teacher or Contracted Medical Service</b>	<b>Maximum Number of Available Seats to Option Students</b>
Resource	10	51	0
Speech	20	35	0
Occupational Therapy	4	14	0
Physical Therapy	4	11	0

The Board specifically finds that no additional option students will be accepted due to classroom capacity. The Board directs that previous academic achievement, athletic, or other extracurricular ability, handicap conditions, proficiency in the English language, or previous disciplinary proceedings (except as provided in 79-266.01) shall not be considered in determining whether a student be accepted or rejected.

Capacity shall be determined by setting a maximum number of option students that a district will accept in any program, class, grade level, or school building, based upon available staff, facilities, projected enrollment of resident students, projected number of students with which the option school district will contract based on existing contractual arrangements, and availability of appropriate special education programs.

\_\_\_\_\_  
Kim Burry, Board President

\_\_\_\_\_  
Date

# BAYARD PUBLIC SCHOOLS



## 2024-2025 DISTRICT CALENDAR



### 2024

AUGUST 2024						
S	M	T	W	TH	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

SEPTEMBER 2024						
S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

OCTOBER 2024						
S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER 2024						
S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

DECEMBER 2024						
S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### 2025

JANUARY 2025						
S	M	T	W	TH	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY 2025						
S	M	T	W	TH	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

MARCH 2025						
S	M	T	W	TH	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL 2025						
S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY 2025						
S	M	T	W	TH	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

#### School Hours

High School  
8:00 am to 3:31 pm  
Elementary  
8:00 am to 3:25 pm  
Pathfinders  
3:30 pm to 6:00 pm  
Early Dismissals  
12:30 pm

NOTE: Proposed in-service dates are subject to revision, pending the availability of consultants and/or district needs. Half day Preschool will not be in session on half days or late starts due to inclement weather. Breakfast will not be served on late starts due to inclement weather.

NOTE: This calendar does not allow for any inclement weather days as forgiven days. Depending upon time of year and calendar status, days missed due to inclement weather, contagious disease, pandemic flu, or other Acts of God, may or may not be re-scheduled as make-up days, subject to administrative discretion. If make-up days are added to the end of the year, the last day for students(May) and the last day for teachers(May) will be later than noted herein.

<p><b>August</b> 8th - Concussion Mtg @ 6:30 pm 9th - Teacher In-Service Swing Day 12th-14th - Teacher In-Services 13th - K/12 Open House 4pm - 7pm 15th - 1st Day of School for Students Early Dismissal @ 12:30 22nd - 1st Day of Pre-School</p>
<p><b>September</b> 2nd - No School Staff/Students. Labor Day 30th - No School Students (Teacher In-Services)</p>
<p><b>October</b> 10th - Early out 12:30pm Parent-Teacher Conferences 1pm-7pm 11th - No School Staff/Students 11th - End of the 1st Quarter 21st - No School Students (Teacher In-Services)</p>
<p><b>November</b> 27th-29th - No School Staff/Students Thanksgiving Break</p>
<p><b>December</b> 2nd - No School Students (Teacher In-Services) 20th - End of the 2nd Quarter/1st Semester 20th - Possible Food Drive Incentive Day 23rd-31st - No School Staff/Students Holiday Break</p>
<p><b>January</b> 1st-3rd - No School Staff/Students 6th-7th - No School Students (Teacher In-Services) 8th - 1st Day Back for Students 24th - Early out 12:30pm Hosting Morrill County Spelling Bee</p>
<p><b>February</b> 21st - No School Staff/Students 24th - No School Students (Teacher in-services)</p>
<p><b>March</b> 7th - No School Staff/Students 10th - Early Out @ 12:30 Parent-Teacher Conferences 1pm-7pm 13th - End of the 3rd Quarter 14th - No School Staff/Students</p>
<p><b>April</b> 17th - Early out @ 12:30 pm Spring Break 18th-21st - No School Staff/Students Spring Break</p>
<p><b>May</b> 9th - No School Students - Teacher In-Services 10th - Graduation Class of 2025 @ 2:00pm 14th - Pre-School Last Day 15th - Early Out @ 12:30 pm (Last Day for Students) 15th - End of 4th Quarter/2nd Semester 16th - Teacher In-Services/Checkout 19th - Swing Day for Teachers/Checkout</p>