

## Board of Education Regular Meeting

Friend Site - Media Center

501 Main Street

Friend, NE 68359-0067

Monday, January 5, 2026 7:30 PM

Tyler Bartels: Present  
Adam Erdkamp: Present  
Kendra Jansky: Present  
Eric Milton: Present  
Tiffany Shonerd: Present  
Jamie Tuttle: Present

1. Call to Order and Roll Call
2. Notice of Open Meeting Act - Posted
3. Motion to excuse absent board members
4. Pledge of Allegiance
5. Election of Officers
  - 5.1. Election of Board President

Move to nominate Adam Erdkamp as BOE President. Passed with a motion by Tyler Bartels and a second by Tiffany Shonerd.

Adam Erdkamp: Abstain (With Conflict), Tyler Bartels: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea  
Yea: 5, Nay: 0, Abstain (With Conflict): 1

- 5.2. Election of Board Vice President

Move to nominate Jamie Tuttle as Vice President Passed with a motion by Eric Milton and a second by Kendra Jansky.

Jamie Tuttle: Abstain (With Conflict), Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea  
Yea: 5, Nay: 0, Abstain (With Conflict): 1

- 5.3. Election of Board Treasurer

Move to nominate Eric Milton as Board Treasurer Passed with a motion by Jamie Tuttle and a second by Tyler Bartels.

Eric Milton: Abstain (With Conflict), Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra

Jansky: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea  
Yea: 5, Nay: 0, Abstain (With Conflict): 1

## 6. Approval of the agenda

Motion to approve agenda as presented, Passed with a motion by Tyler Bartels and a second by Tiffany Shonerd.

Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea

Yea: 6, Nay: 0

## 7. Consent Agenda

Move to approve the Consent Agenda as presented, Passed with a motion by Tiffany Shonerd and a second by Kendra Jansky.

Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea

Yea: 6, Nay: 0

### 7.1. Hold for discussion and for possible action approval of the following items:

7.1.1. Minutes of prior meeting(s)

7.1.2. Treasurer's Report

7.1.3. Receipts

7.1.4. Expenditures

7.1.5. Claims for Payment

### 8. Public Comment:

None

## 9. Reports

### 9.1. Committee:

9.1.1. Policy

Committee met 12-22-25 to discuss the policies listed below in the agenda. Shonerd reviewed the additions and updates to each.

9.1.2. Building and Grounds

Committee met 1-5-26 to discuss bids received for the Exeter building demolition. Broken Arrow submitted a bid of \$306,780 and Lincoln Demolition submitted \$275,620. Bartels contacted both companies to discuss their bids. The main difference was the estimate on

landfill disposition, and both said their billings would be based on actual costs. More research will be done on the two submitted bids, and this will be discussed further at the next board meeting. The committee also briefly discussed HVAC Rooftop unit replacement.

## 9.2. Administration

### 9.2.1. Elementary Principal's Report

Mrs. Kroll discussed the activities at the elementary school. Administration has organized a School Improvement Team with an emphasis on improving writing skills K-12. Winter MAP testing has been completed.

### 9.2.2. Secondary Principal's Report

Mrs. Stutzman reviewed the activities of the first semester. She reflected on the many positive outcomes of the first semester of our new school. School year improvements, activities, and transportation all have impacted by the consolidation, and she feels our staff has risen to the challenge.

### 9.2.3. Superintendent

Mr. Anderson discussed upcoming NRCSA conference, strategic plan work session, and work based learning updates. Fitness Center in Exeter is now open for use.

## 10. Discussion Items

### 10.1. Consolidation Discussion

Strategic Plan discussions for the new district will continue. Pfeiffer and White attended a recent SRC Conference meeting. This has begun the process of adding those teams to our regular season scheduling.

### 10.2. Superintendent Goal Setting

Erdkamp reported that he and Tuttle met with Mr. Anderson this afternoon to review his annual evaluation. Goal setting may include Organizational Leadership, Culture and Communication; Educational and Professional Leadership; and Mission, Vision and Goals. Mr. Anderson will draft his final ideas for three goals, and the Board members will also submit ideas. They will be compiled, and voted on at the next monthly meeting.

## 11. Action Items

### 11.1. Approve to elect Michele Johnson-Clouse as Secretary

Approve Michele Johnson-Clouse as the Board Secretary Passed with a motion by Jamie Tuttle and a second by Tiffany Shonerd.

Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany

Shonerd: Yea, Jamie Tuttle: Yea  
Yea: 6, Nay: 0

- 11.2. Approve Michele Johnson-Clouse and Derek Anderson as being authorized to transact all business for the school district.

Approve Derek Anderson and Michele Johnson-Clouse as authorized to transact all business for the school district, Passed with a motion by Eric Milton and a second by Kendra Jansky.  
Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea  
Yea: 6, Nay: 0

- 11.3. Approval to recognize the Friend Sentinel and/or Lincoln Journal Star as the newspaper of record for the school district.

Recognize the Friend Sentinel and/or Lincoln Journal Star as the newspaper(s) of record for the school district Passed with a motion by Tiffany Shonerd and a second by Kendra Jansky.  
Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea  
Yea: 6, Nay: 0

- 11.4. Approval to appoint Perry Law Firm as legal counsel to the Board of Education

Appoint Perry Law Firm as the legal counsel for the Board of Education Passed with a motion by Tyler Bartels and a second by Eric Milton.  
Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea  
Yea: 6, Nay: 0

- 11.5. Approval to appoint Citizens State Bank, Generations Bank and Farmers and Merchants Bank as official depositories of record for the school district.

Appoint Citizens State Bank, Generations Bank, and Farmers & Merchants Bank as the official depositories of record for the school district Passed with a motion by Tyler Bartels and a second by Jamie Tuttle.  
Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea  
Yea: 6, Nay: 0

- 11.6. Approve the retirement of Jim Pfeiffer effective at the end of the 2025-26 school year.

Accept the resignation of Jim Pfeiffer at the end of the 25-26 school year Passed with a motion by Jamie Tuttle and a second by Tiffany Shonerd.  
Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea  
Yea: 6, Nay: 0

- 11.7. Approval of Superintendent goals for the next evaluation cycle.

Move to table Action Item 11.7 - "Approval of Superintendent Goals" to next month Passed with a motion by Eric Milton and a second by Tiffany Shonerd.

Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea

Yea: 6, Nay: 0

11.8. Consideration and possible action and review of policies 3131, 3132, and 8151.

Approve review of BOE Policies 3131, 3132, and 8151 Passed with a motion by Kendra Jansky and a second by Jamie Tuttle.

Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea

Yea: 6, Nay: 0

11.9. Approve the creation of policy 4300 - Hiring Process.

Approve adoption of BOE Policy 4300 - Hiring Process Passed with a motion by Tyler Bartels and a second by Eric Milton.

Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea

Yea: 6, Nay: 0

11.10. Approve the EMF Master Agreement for the 2026-27 and 2027-28 school years.

Approve the EMF Master Agreement for the 2026-27 and 2027-28 school years, as presented, Passed with a motion by Tiffany Shonerd and a second by Kendra Jansky.

Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea

Yea: 6, Nay: 0

12. Next Meeting

Next meeting will be February 9th at 8:00 pm at Exeter Site.

13. Adjournment

Motion to adjourn at 8:37 pm Passed with a motion by Tyler Bartels and a second by Jamie Tuttle.

Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea

Yea: 6, Nay: 0

Posted Locations:

Lincoln Journal Star  
Post Office - Friend  
Post Office - Exeter  
Post Office - Milligan

Generations Bank - Exeter  
Farmers & Merchants Bank - Milligan  
Citizens State Bank - Friend  
First Bank Utica - Friend  
Qwik6 Convenience Store

Posted Date: 12-24-2025

**Board of Education Regular Meeting**

Exeter Site - Community Classroom

318 S River Avenue

Exeter, NE 68351

Monday, December 8, 2025 7:30 PM

Tyler Bartels: Present  
Adam Erdkamp: Present  
Kendra Jansky: Present  
Eric Milton: Present  
Tiffany Shonerd: Present  
Jamie Tuttle: Present

1. Call to Order and Roll Call
2. Notice of Open Meeting Act - Posted
3. Motion to excuse absent board members
4. Pledge of Allegiance
5. Approval of the agenda

Move to approve the agenda as presented, Passed with a motion by Tyler Bartels and a second by Jamie Tuttle.

Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea  
Yea: 6, Nay: 0

6. Consent Agenda

Approve the consent agenda, as presented, Passed with a motion by Kendra Jansky and a second by Eric Milton.

Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea  
Yea: 6, Nay: 0

6.1. Hold for discussion and for possible action approval of the following items:

6.1.1. Minutes of prior meeting(s)

6.1.2. Treasurer's report

6.1.3. Receipts

6.1.4. Expenditures

#### 6.1.5. Claims for payment

#### 7. Public Comment:

No public comment.

#### 8. Reports

##### 8.1. Committee:

##### 8.1.1. Negotiations Committee

Committee met with the teacher representatives, and the agreement is close to being finalized. We plan for a two year Master Agreement.

##### 8.1.2. Policy Committee

Committee met 12-2-25. They reviewed the 8000's BOE policies. Discussed multi-lingual credit. Will review the various Transportation policies.

##### 8.2. Administration

##### 8.2.1. Elementary Principal's Report

Mrs. Kroll discussed the activities at the elementary school this month.

##### 8.2.2. Secondary Principal's Report

Mrs. Stutzman reported on the middle and high school happenings.

##### 8.2.3. Superintendent

Mr. Anderson discussed strategic plan, NRCSA conference, and work-based learning program. School improvement planning will begin soon. The Exeter fitness center will hopefully be open in the next week or so. Surplus vehicles are being sold.

#### 9. Discussion Items

##### 9.1. Consolidation Discussion

We will continue to evaluate all aspects of the new district, including communications, transportation, and the lunch programs.

##### 9.2. Superintendent Evaluation

All board members have the evaluations in hand. Erdkamp and Tuttle will condense the comments and key takeaways, and the board members will review those ideas next month. They will also review the findings with Mr. Anderson.

## 10. Action Items

10.1. Approve the move district to move to the Southern Nebraska Conference starting the 2026-27 school year.

Approve the move to the Southern Nebraska Conference beginning with the 2026-27 school year. Passed with a motion by Tyler Bartels and a second by Jamie Tuttle.

Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea

Yea: 6, Nay: 0

10.2. Consideration and Possible Action and Review of policies 8232-8347

Approve review and updates on BOE 8000 Policies Passed with a motion by Eric Milton and a second by Kendra Jansky.

Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea

Yea: 6, Nay: 0

10.3. Adopt policy 6216 - Competency Based Credit for World Languages

Move to adopt BOE Policy 6216 -Competency Based Credit for World Languages. Passed with a motion by Tiffany Shonerd and a second by Tyler Bartels.

Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea

Yea: 6, Nay: 0

10.4. Approve the contract of Jill Choyeski as the 6-12 Counselor beginning the 2026-27 school year.

Approve new contract for Jill Choyeski as 6-12 Counselor beginning with the 2026-27 school year. Passed with a motion by Tyler Bartels and a second by Eric Milton.

Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea

Yea: 6, Nay: 0

## 11. Next Meeting:

Next BOE regular meeting will be held Monday, January 5th, at 7:30 pm at Friend.

## 12. Adjournment

Motion to adjourn at 8:56 pm. Passed with a motion by Tyler Bartels and a second by Jamie Tuttle.

Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea

Yea: 6, Nay: 0

Posted Locations:

- Friend Sentinel
- Post Office - Friend
- Post Office - Exeter
- Post Office - Milligan
- Generations Bank - Exeter
- Farmers & Merchants Bank - Milligan
- Citizens State Bank - Friend
- First Bank Utica - Friend
- Qwik6 Convenience Store

Posted Date: 11/26/2025

# E-M-F Public School

## Account Summary Report

## REVENUES

Cycle: FY25-26; Begin Date: 12/01/2025; End Date: 12/31/2025; Account Type: Revenue; Created On: 1/2/2026 11:54:53 AM

Account Code	Description	Actual - DEC	Budget (YTD)	Actual (YTD)	% of Budget
<b>GENERAL FUND</b>					
01-1-01100-000-000	LOCAL - RE & PP Taxes Levied	(\$4,373.96)	(\$7,517,182.00)	(\$1,210,894.90)	16.10
01-1-01115-000-000	LOCAL - Carline Taxes	\$0.00	(\$1,800.00)	(\$308.78)	17.15
01-1-01125-000-000	LOCAL - Motor Vehicle Taxes	(\$25,988.39)	(\$375,000.00)	(\$105,729.71)	28.19
01-1-01140-000-000	LOCAL - Penalties & Interest on Taxes Levied by District	(\$222.04)	\$0.00	(\$2,026.64)	0.00
01-1-01510-000-000	LOCAL - Interest on Investments	(\$1,346.24)	(\$25,000.00)	(\$24,614.64)	98.45
01-1-01911-000-000	LOCAL - Local License Fees	(\$1,440.00)	(\$1,000.00)	(\$3,340.00)	334.00
01-1-01990-000-000	LOCAL - Miscellaneous Local Revenue	(\$1,524.70)	(\$4,000.00)	(\$1,524.70)	38.11
01-1-02110-000-000	INTERMEDIATE - County Fines & License Fees	(\$2,499.28)	(\$20,000.00)	(\$8,754.75)	43.77
01-1-02210-000-000	INTERMEDIATE - ESU Receipts	\$0.00	(\$4,500.00)	(\$972.80)	21.61
01-1-03110-000-000	STATE - STATE AID	(\$128,958.00)	(\$644,789.00)	(\$257,916.00)	40.00
01-1-03120-000-000	STATE - SPED (SCHOOL AGE)	(\$46,098.00)	(\$750,000.00)	(\$46,098.00)	6.14
01-1-03133-000-000	STATE - NAMEPLATE CAPACITY	\$0.00	(\$180,000.00)	\$0.00	0.00
01-1-03180-000-000	STATE - PRO-RATE MOTOR VEHICLE	\$0.00	(\$9,000.00)	(\$1,231.14)	13.67
01-1-03400-000-000	STATE - STATE APPORTIONMENT	\$0.00	(\$55,000.00)	\$0.00	0.00
01-1-03535-000-000	STATE - PAYMENTS FOR HIGH ABILITY LEARNERS	\$0.00	(\$3,000.00)	(\$2,342.00)	78.06
01-1-03551-000-000	STATE - Career Ed CTE Grant	\$0.00	(\$7,500.00)	(\$6,931.00)	92.41
01-1-04105-000-000	FEDERAL - UNIVERSAL SERVICES FUND (E-RATE)	\$0.00	(\$69,500.00)	\$0.00	0.00
01-1-04310-000-000	FEDERAL - REAP	(\$5,898.00)	(\$66,229.00)	(\$5,898.00)	8.90
01-1-04505-000-000	FEDERAL - TITLE I, PART A ESSA	\$0.00	(\$52,000.00)	\$0.00	0.00
01-1-04512-000-000	FEDERAL - IDEA PART B (611) BASE	\$0.00	(\$139,890.00)	\$0.00	0.00
01-1-04516-000-000	FEDERAL - IDEA PRESCHOOL (619)	\$0.00	(\$6,500.00)	\$0.00	0.00
01-1-04518-000-000	FEDERAL - IDEA BASE - EP	\$0.00	\$0.00	(\$22,799.00)	0.00
01-1-04521-000-000	FEDERAL - IDEA PART B PROPORTIONATE SHARE	\$0.00	(\$3,610.00)	\$0.00	0.00
01-1-04530-000-000	FEDERAL - OTHER FEDERAL CATAGORICAL RECEIPTS	\$0.00	(\$8,000.00)	\$0.00	0.00
01-1-04708-000-000	FEDERAL - MEDICAID IN PUBLIC SCHOOLS (MIPS)	(\$2,089.10)	(\$15,000.00)	(\$8,356.40)	55.70
01-1-04709-000-000	FEDERAL - MEDICAID ADMIN ACTIVITIES (MAAPS)	\$0.00	(\$1,000.00)	(\$678.64)	67.86
01-1-05300-000-000	OTHER FINANCING - PROCEEDS- DISPOSAL OF REAL OR PP	\$0.00	\$0.00	(\$427.00)	0.00
01-1-05301-000-000	OTHER FINANCING - INSURANCE ADJUSTMENTS	\$0.00	(\$4,000.00)	\$0.00	0.00
01-1-05610-000-000	OTHER FINANCING - Trsf from Merged School District	\$0.00	(\$500,000.00)	(\$2,734,772.53)	546.95
01-1-05690-000-000	OTHER FINANCING - OTHER NON-REVENUE RECEIPTS	\$0.00	\$0.00	(\$1,439.22)	0.00
01-1-09003-000-000	NON-PROGRAM RECEIPTS - Interfund Loan from Special Bldg Fund	\$7,626.84	\$0.00	\$0.00	0.00
01-1-09005-903-000	NON-PROGRAM RECEIPTS - Interfund Loan from Nutrition Fund	\$2,457.69	\$0.00	\$0.00	0.00
01-1-09006-902-000	NON-PROGRAM RECEIPTS - Interfund Loan from Activity Fund	\$22,358.12	\$0.00	\$0.00	0.00
<b>Subtotal of Element: [Fund] 01 - GENERAL FUND</b>		<b>(\$187,995.06)</b>	<b>(\$10,463,500.00)</b>	<b>(\$4,447,055.85)</b>	<b>43%</b>
<b>DEPRECIATION FUND</b>					
02-1-01510-000-000	DEPR -- Interest on Investments	(\$3,127.79)	(\$30,000.00)	(\$12,147.54)	40.49
02-1-05200-000-000	DEPR - Other Financing Sources - Trsf from General Fund	\$0.00	(\$200,000.00)	\$0.00	0.00
02-1-05610-000-000	DEPR - Trsf cash bal from merged district	\$0.00	(\$1,650,000.00)	(\$1,655,387.49)	100.32
<b>Subtotal of Element: [Fund] 02 - Depreciation Fund</b>		<b>(\$3,127.79)</b>	<b>(\$1,880,000.00)</b>	<b>(\$1,667,535.03)</b>	<b>89%</b>

<b>EMPLOYEE BENEFIT FUND</b>					
03-1-01510-000-000	EBF - Interest Income	(\$12.64)	(\$200.00)	(\$23.84)	11.92
03-1-05200-000-000	EBF - Alloc from Gen Fund	(\$2,675.34)	(\$16,500.00)	(\$18,201.36)	110.31
03-1-05610-000-000	EBF - Trsf from Merged School Distirt	(\$5,341.67)	(\$46,000.00)	(\$7,196.21)	15.64
<b>Subtotal of Element: [Fund] 03 - Employee Benefit Fund</b>		<b>(\$8,029.65)</b>	<b>(\$62,700.00)</b>	<b>(\$25,421.41)</b>	<b>41%</b>
<b>ACTIVITY FUND</b>					
05-1-01510-000-000	ACT - Interest Income	(\$166.11)	(\$400.00)	(\$676.11)	169.02
05-1-01710-000-000	ACT - DISTRICT ACTIVITIES - ADMISSIONS	(\$4,050.00)	(\$50,000.00)	(\$25,234.75)	50.46
05-1-01730-000-000	ACT - Student Dues	\$0.00	(\$8,000.00)	\$0.00	0.00
05-1-01740-000-000	ACT - Fees	(\$2,100.00)	(\$5,000.00)	(\$2,100.00)	42.00
05-1-01790-000-000	ACT - LOCAL - MISC LOCAL REVENUE	(\$10,850.74)	(\$234,600.00)	(\$92,290.26)	39.33
05-1-01920-000-000	ACT - Donations & Grants	(\$3,084.32)	(\$5,000.00)	(\$8,471.63)	169.43
<b>Subtotal of Element: [Fund] 05 - Activity Fund</b>		<b>(\$26,251.17)</b>	<b>(\$575,000.00)</b>	<b>(\$384,193.39)</b>	<b>67%</b>
<b>SCHOOL NUTRITION FUND</b>					
06-1-01510-000-000	SN - Interest	\$0.00	(\$500.00)	\$0.00	0.00
06-1-01611-000-000	SN - DAILY SALES - SCHOOL LUNCH PROGRAM	(\$14,382.55)	(\$124,500.00)	(\$83,406.91)	66.99
06-1-01620-000-000	SN - DAILY SALES - STAFF	(\$497.50)	(\$5,000.00)	(\$3,659.50)	73.19
06-1-05200-000-000	SN - OTHER FINANCING SOURCES - Support from Gen Fund	(\$27,500.00)	(\$330,000.00)	(\$110,000.00)	33.33
06-1-05610-000-000	SN -Trsf Cash Bal from Merged Dist	\$0.00	(\$40,000.00)	(\$50,405.18)	126.01
06-1-05690-000-000	SN - OTHER NON-REVENUE RECEIPTS	(\$17.65)	\$0.00	(\$36.19)	0.00
06-1-09001-000-000	SN - Non Pgm Rcpts - Interfund Loan from GF	\$25,159.32	\$0.00	\$0.00	0.00
<b>Subtotal of Element: [Fund] 06 - Lunch Fund</b>		<b>(\$17,238.38)</b>	<b>(\$500,000.00)</b>	<b>(\$247,507.78)</b>	<b>50%</b>
<b>BOND FUND</b>					
07-1-01100-000-000	BF - LOCAL - RE & PP TAXES LEVIED	(\$457.91)	(\$469,062.00)	(\$116,313.13)	24.79
07-1-01115-000-000	BF - LOCAL - CARLINE TAXES	\$0.00	(\$250.00)	(\$27.58)	11.03
07-1-01140-000-000	BF - LOCAL - Penalties & Interest on Taxes	(\$23.14)	(\$1,700.00)	(\$205.83)	12.10
07-1-01510-000-000	BF - LOCAL - INTEREST ON INVESTMENTS	(\$197.42)	(\$4,000.00)	(\$1,882.43)	47.06
07-1-03133-000-000	BF - STATE - NAMEPLATE CAPACITY	\$0.00	(\$4,000.00)	\$0.00	0.00
07-1-03180-000-000	BF - STATE - PRO-RATE MOTOR VEHICLE	\$0.00	(\$1,200.00)	(\$99.11)	8.25
07-1-05610-000-000	BF - OTHER FINAN SOURCES - Trsf from merged school district	\$0.00	(\$224,000.00)	(\$224,713.81)	100.31
07-1-09001-000-000	BF - NON-PROGRAM RECEIPTS - Interfund Loan from General Fund	(\$148,100.00)	\$0.00	(\$148,100.00)	0.00
<b>Subtotal of Element: [Fund] 07 - Bond Fund</b>		<b>(\$148,778.47)</b>	<b>(\$704,212.00)</b>	<b>(\$491,341.89)</b>	<b>70%</b>
<b>SPECIAL BUILDING FUND</b>					
08-1-01100-000-000	SB - LOCAL - RE & PP Taxes Levied	(\$389.46)	(\$430,000.00)	(\$128,057.63)	29.78
08-1-01115-000-000	SB - LOCAL - Carline Taxes	\$0.00	(\$100.00)	(\$28.63)	28.63
08-1-01140-000-000	SB - LOCAL - Penalties & Interest on Taxes	(\$19.40)	(\$5,000.00)	(\$198.16)	3.96
08-1-01510-000-000	SB - LOCAL - Interest Income	(\$4,513.69)	(\$10,000.00)	(\$21,343.54)	213.43
08-1-01910-000-000	SB - LOCAL - Rental of land	(\$1,293.58)	\$0.00	(\$2,574.48)	0.00
08-1-03133-000-000	SB - STATE - NAMEPLATE CAPACITY	\$0.00	(\$2,000.00)	\$0.00	0.00
08-1-03180-000-000	SB - STATE - PRO-RATE MOTOR VEHICLE	\$0.00	(\$500.00)	(\$120.90)	24.18
08-1-05610-000-000	SB - Transfer from merged school district	\$0.00	(\$3,025,000.00)	(\$2,894,629.70)	95.69
<b>Subtotal of Element: [Fund] 08 - Special Building Fund</b>		<b>(\$6,216.13)</b>	<b>(\$3,472,600.00)</b>	<b>(\$3,046,953.04)</b>	<b>88%</b>

# E-M-F Public School

## Account Summary Report

## EXPENDITURES

Cycle: FY25-26; Begin Date: 12/01/2025; End Date: 12/31/2025; Account Type: Expenditure; Created On: 1/2/2026 12:05:35 PM

Account Code	Description	Actual DEC	Budget (YTD)	Actual (YTD)	% of Budget
<b>General Fund</b>					
01-2-01100-111-001-00	REG INST - Salaries - Teachers - HS	\$89,637.23	\$1,013,213.00	\$357,490.06	35.28
01-2-01100-111-002-00	REG INST - Salaries - Teachers MS	\$16,716.08	\$257,276.00	\$66,864.32	25.98
01-2-01100-111-003-00	REG INST - Salaries - Teachers - Elem	\$68,128.20	\$821,436.00	\$273,815.71	33.33
01-2-01100-112-003-00	REG INST - Salaries - Paras - Elem	\$11,401.43	\$131,540.00	\$46,307.13	35.20
01-2-01100-122-003-00	REG INST - Salaries - Substitute Paras - Elem	\$128.00	\$0.00	\$128.00	0.00
01-2-01100-123-001-00	REG INST - Salaries - Substitute Teachers - HS	\$3,725.16	\$50,000.00	\$16,189.22	32.37
01-2-01100-123-002-00	REG INST - Salaries - Substitute Teachers - MS	\$328.00	\$20,000.00	\$1,804.00	9.02
01-2-01100-123-003-00	REG INST - Salaries - Substitute Teachers - Elem	\$6,105.73	\$60,000.00	\$25,076.69	41.79
01-2-01100-151-001-00	REG INST - Addl Comp - Teachers - Extra Duty, Class Coverage -	\$10,894.99	\$154,980.00	\$45,537.45	29.38
01-2-01100-151-002-00	REG INST - Addl Comp - Teachers - Extra Duty, Class Coverage -	\$2,560.01	\$0.00	\$10,760.04	0.00
01-2-01100-151-003-00	REG INST - Addl Comp - Teachers - Extra Duty, Class Coverage -	\$68.33	\$0.00	\$573.32	0.00
01-2-01100-152-001-00	REG INST - Addl Comp - NonCert Coaches - Extra Duty Pay - HS	\$5,193.33	\$42,230.00	\$19,188.33	45.43
01-2-01100-152-002-00	REG INST - Addl Comp - NonCert Coaches - Extra Duty Pay - MS	\$1,981.67	\$0.00	\$8,541.67	0.00
01-2-01100-211-001-00	REG INST - Group Insurance - BCBS - Teachers - HS	\$24,928.96	\$297,745.00	\$99,715.84	33.49
01-2-01100-211-001-01	REG INST - Group Insurance - LTD - Teachers - HS	\$402.36	\$5,172.00	\$1,519.96	29.38
01-2-01100-211-002-00	REG INST - Group Insurance - BCBS - Teachers - MS	\$4,123.62	\$60,909.00	\$16,494.48	27.08
01-2-01100-211-002-01	REG INST - Group Insurance - LTD - Teachers - MS	\$96.87	\$1,360.00	\$387.48	28.49
01-2-01100-211-003-00	REG INST - Group Insurance - BCBS - Teachers - Elem	\$23,611.25	\$307,297.00	\$95,025.15	30.92
01-2-01100-211-003-01	REG INST - Group Insurance - LTD - Teachers - Elem	\$364.45	\$4,408.00	\$1,457.80	33.07
01-2-01100-212-003-01	REG INST - Group Insurance - LTD - Paras - Elem	\$46.30	\$450.00	\$152.73	33.94
01-2-01100-221-001-00	REG INST - Social Security - Teachers - HS	\$7,554.08	\$92,579.00	\$32,408.48	35.00
01-2-01100-221-002-00	REG INST - Social Security - Teachers - MS	\$1,466.11	\$20,748.00	\$5,905.76	28.46
01-2-01100-221-003-00	REG INST - Social Security - Teachers - Elem	\$5,075.83	\$62,840.00	\$20,425.73	32.50
01-2-01100-222-001-00	REG INST - Social Security - Paras - HS	\$397.31	\$0.00	\$1,467.94	0.00
01-2-01100-222-002-00	REG INST - Social Security - Paras - MS	\$151.59	\$0.00	\$653.43	0.00
01-2-01100-222-003-00	REG INST - Social Security - Paras - Elem	\$872.15	\$10,070.00	\$3,513.91	34.89
01-2-01100-223-001-00	REG INST - Social Security - Substitute Teachers - HS	\$284.98	\$3,802.00	\$1,238.49	32.57
01-2-01100-223-002-00	REG INST - Social Security - Substitute Teachers - MS	\$25.08	\$1,553.00	\$138.01	8.88
01-2-01100-223-003-00	REG INST - Social Security - Substitute Teachers - Elem	\$467.10	\$4,590.00	\$1,918.41	41.79
01-2-01100-231-001-00	REG INST - Retirement - Teachers - HS	\$7,463.03	\$94,390.00	\$29,904.25	31.68
01-2-01100-231-002-00	REG INST - Retirement - Teachers - MS	\$1,430.96	\$21,915.00	\$5,761.65	26.29
01-2-01100-231-003-00	REG INST - Retirement - Teachers - Elem	\$5,038.22	\$66,372.00	\$20,352.68	30.66
01-2-01100-232-003-00	REG INST - Retirement - Paras - Elem	\$846.37	\$10,680.00	\$3,371.05	31.56
01-2-01100-233-003-00	REG INST - Retirement - Substitute Teachers - Elem	\$300.21	\$3,313.00	\$1,220.27	36.83

01-2-01100-237-001-00	REG INST - Retirement Increase - HS	\$652.16	\$0.00	\$2,645.56	0.00
01-2-01100-237-002-00	REG INST - Retirement Increase - MS	\$127.18	\$0.00	\$513.52	0.00
01-2-01100-237-003-00	REG INST - Retirement Increase - Elem	\$549.63	\$0.00	\$2,179.73	0.00
01-2-01100-239-001-00	REG INST - Early Retire or Term - HS	\$0.00	\$27,775.00	\$27,775.00	100.00
01-2-01100-271-001-00	REG INST - Workers Comp - Teachers - HS	\$0.00	\$4,042.00	\$3,505.00	86.71
01-2-01100-271-002-00	REG INST - Workers Comp - Teachers - MS	\$0.00	\$1,030.00	\$1,245.00	120.87
01-2-01100-271-003-00	REG INST - Workers Comp - Teachers - Elem	\$0.00	\$3,241.00	\$3,133.00	96.66
01-2-01100-272-003-00	REG INST - Workers Comp - Paras - Elem	\$0.00	\$500.00	\$550.00	110.00
01-2-01100-281-001-00	REG INST - Health Benefits HSAs-- Teachers	\$0.00	\$0.00	\$7,651.48	0.00
01-2-01100-281-002-00	REG INST - Health Benefits HSAs-- Teachers - MS	\$0.00	\$0.00	\$539.18	0.00
01-2-01100-281-003-00	REG INST - Health Benefits HSAs-- Teachers - Elem	\$0.00	\$0.00	\$8,776.04	0.00
01-2-01100-291-001-00	REG INST - Other Employee Benefits - Teachers - HS	\$20.61	\$0.00	\$3,770.61	0.00
01-2-01100-291-003-00	REG INST - Other Employee Benefits - Teachers - Elem	\$0.00	\$0.00	\$3,750.00	0.00
01-2-01100-320-001-00	REG INST - Prof Educ Services - HS	\$0.00	\$800.00	\$1,010.00	126.25
01-2-01100-320-002-00	REG INST - Prof Educ Services - MS	\$0.00	\$700.00	\$375.00	53.57
01-2-01100-320-003-00	REG INST - Prof Educ Services - Elem	\$0.00	\$1,500.00	\$1,250.00	83.33
01-2-01100-330-001-00	REG INST - Employee Training - HS	\$50.00	\$1,500.00	\$100.00	6.66
01-2-01100-330-002-00	REG INST - Employee Training - MS	\$50.00	\$1,000.00	\$475.00	47.50
01-2-01100-330-003-00	REG INST - Employee Training - Elem	\$110.00	\$3,000.00	\$360.00	12.00
01-2-01100-431-001-MU	REG INST - Repairs to Musical Instruments - HS	\$0.00	\$1,500.00	\$0.00	0.00
01-2-01100-431-002-MU	REG INST - Repairs to Musical Instruments - MS	\$0.00	\$0.00	\$120.00	0.00
01-2-01100-440-001-00	REG INST - Rentals - Non-Instructional - HS	\$0.00	\$200.00	\$0.00	0.00
01-2-01100-443-001-00	REG INST - Lease/Usage - Copier - HS	\$478.54	\$10,000.00	\$2,822.77	28.22
01-2-01100-443-002-00	REG INST - Lease/Usage - Copier - MS	\$478.54	\$10,000.00	\$1,588.66	15.88
01-2-01100-443-003-00	REG INST - Lease/Usage - Copier - Elem	\$651.90	\$20,000.00	\$2,013.70	10.06
01-2-01100-565-001-00	REG INST - Tuition to PostSecondary Schools - HS	\$0.00	\$25,000.00	\$10,378.94	41.51
01-2-01100-580-001-00	REG INST - Travel - HS	\$181.00	\$1,500.00	\$297.31	19.82
01-2-01100-580-002-00	REG INST - Travel - MS	\$698.64	\$1,000.00	\$2,962.54	296.25
01-2-01100-580-003-00	REG INST - Travel - Elem	\$0.00	\$2,000.00	\$0.00	0.00
01-2-01100-610-001-00	REG INST - Teaching Supplies - HS	\$0.00	\$166,225.00	\$1,264.85	0.76
01-2-01100-610-001-AG	REG INST - Supplies - Agri - HS	\$0.00	\$4,000.00	\$904.54	22.61
01-2-01100-610-001-AR	REG INST - Supplies - Art - HS	\$0.00	\$1,500.00	\$579.00	38.60
01-2-01100-610-001-FC	REG INST - Supplies - FACS - HS	\$776.97	\$5,000.00	\$6,017.63	120.35
01-2-01100-610-001-LA	REG INST - Supplies - Lang Arts - HS	\$141.52	\$1,500.00	\$747.15	49.81
01-2-01100-610-001-MA	REG INST - Supplies - Math - HS	\$0.00	\$500.00	\$0.00	0.00
01-2-01100-610-001-MU	REG INST - Supplies - Music - HS	\$259.44	\$1,500.00	\$514.64	34.30
01-2-01100-610-001-PE	REG INST - Supplies - PE/Health - HS	\$0.00	\$1,500.00	\$0.00	0.00
01-2-01100-610-001-SC	REG INST - Supplies - Science - HS	\$0.00	\$6,000.00	\$67.24	1.12
01-2-01100-610-001-SH	REG INST - Supplies - Shop - HS	\$188.41	\$9,000.00	\$3,445.38	38.28
01-2-01100-610-001-SP	REG INST - Supplies - Spanish - HS	\$0.00	\$1,500.00	\$0.00	0.00
01-2-01100-610-001-SS	REG INST - Supplies - Social Studies - HS	\$0.00	\$500.00	\$0.00	0.00
01-2-01100-610-001-TE	REG INST - Supplies - Tech Classes - HS	\$68.22	\$5,590.00	\$121.11	2.16
01-2-01100-610-002-00	REG INST - Teaching Supplies - MS	\$109.98	\$50,000.00	\$1,234.15	2.46
01-2-01100-610-002-LA	REG INST - Supplies - Lang Arts - MS	\$0.00	\$0.00	\$32.67	0.00
01-2-01100-610-002-MU	REG INST - Supplies - Music - MS	\$0.00	\$0.00	\$55.80	0.00

01-2-01100-610-002-SC	REG INST - Supplies - Science - MS	\$42.16	\$0.00	\$101.36	0.00
01-2-01100-610-003-00	REG INST - Teaching Supplies - Elem	\$118.50	\$180,000.00	\$9,415.22	5.23
01-2-01100-610-003-AR	REG INST - Supplies - Art - Elem	\$0.00	\$500.00	\$723.96	144.79
01-2-01100-610-003-LA	REG INST - Supplies - Lang Arts - Elem	\$1,569.00	\$0.00	\$1,569.00	0.00
01-2-01100-610-003-MU	REG INST - Supplies - Music - Elem	\$267.61	\$500.00	\$303.75	60.75
01-2-01100-610-003-PE	REG INST - Supplies - PE/Health - Elem	\$0.00	\$600.00	\$0.00	0.00
01-2-01100-640-001-00	REG INST - Books and Periodicals - HS	\$0.00	\$40,000.00	\$2,005.96	5.01
01-2-01100-640-001-FC	REG INST - Books and Periodicals - FACS - HS	\$0.00	\$0.00	\$4,391.38	0.00
01-2-01100-640-001-MU	REG INST - Books and Periodicals - Music - HS	\$0.00	\$0.00	\$435.00	0.00
01-2-01100-640-001-SC	REG INST - Books and Periodicals - Science - HS	\$0.00	\$0.00	\$884.83	0.00
01-2-01100-640-002-00	REG INST - Books and Periodicals - MS	\$0.00	\$30,000.00	\$0.00	0.00
01-2-01100-640-003-00	REG INST - Books and Periodicals - Elem	\$0.00	\$35,000.00	\$0.00	0.00
01-2-01100-640-003-LA	REG INST - Books and Periodicals - Lang Arts - Elem	\$0.00	\$0.00	\$5,459.82	0.00
01-2-01100-640-003-MA	REG INST - Books and Periodicals - Math - Elem	\$0.00	\$0.00	\$434.36	0.00
01-2-01100-640-003-SS	REG INST - Books and Periodicals - Social Studies - Elem	\$0.00	\$0.00	\$304.92	0.00
01-2-01100-643-001-00	REG INST - Web/Cloud Based Software - HS	\$0.00	\$20,000.00	\$3,555.50	17.77
01-2-01100-643-001-TE	REG INST - Web Based Curric - Tech	\$0.00	\$0.00	\$4,490.00	0.00
01-2-01100-643-002-00	REG INST - Web/Cloud Based Software - MS	\$0.00	\$10,000.00	\$0.00	0.00
01-2-01100-643-003-00	REG INST - Web/Cloud Based Software - Elem	\$0.00	\$10,000.00	\$5,376.50	53.76
01-2-01100-650-001-00	REG INST - Tech Supplies - HS	\$2,949.00	\$10,000.00	\$3,475.99	34.75
01-2-01100-650-001-AG	REG INST - Tech Supplies - Ag - HS	\$3,577.40	\$0.00	\$3,577.40	0.00
01-2-01100-650-002-00	REG INST - Supplies - Tech Related - MS	\$0.00	\$0.00	\$3,055.00	0.00
01-2-01100-650-002-LA	REG INST - Tech Supplies - LA - MS	\$79.08	\$0.00	\$79.08	0.00
01-2-01100-650-003-00	REG INST - Supplies - Tech Related - Elem	\$3,724.00	\$0.00	\$4,001.34	0.00
01-2-01100-733-001-00	REG INST - Furniture and Fixtures - HS	\$0.00	\$0.00	\$22,057.00	0.00
01-2-01100-734-001-00	REG INST - Tech-Related Hardware - HS	\$0.00	\$15,000.00	\$0.00	0.00
01-2-01100-734-002-00	REG INST - Tech-Related Hardware - MS	\$0.00	\$15,000.00	\$0.00	0.00
01-2-01100-810-001-00	REG INST - Dues and Fees Staff - HS	\$0.00	\$3,000.00	\$288.43	9.61
01-2-01100-810-001-01	REG INST - Field Trips - HS	\$0.00	\$0.00	\$75.00	0.00
01-2-01100-810-001-AG	REG INST - Dues & Fees - Agri - HS	\$0.00	\$0.00	\$30.00	0.00
01-2-01100-810-001-MU	REG INST - Dues & Contest Fees - Music - HS	\$135.00	\$0.00	\$278.00	0.00
01-2-01100-810-002-00	REG INST - Dues and Fees Staff - MS	\$0.00	\$595.00	\$318.00	53.44
01-2-01100-810-002-MU	REG INST - Dues & Contest Fees - Music - MS	\$0.00	\$0.00	\$90.00	0.00
01-2-01100-810-003-00	REG INST - Dues and Fees Staff - Elem	\$0.00	\$3,000.00	\$243.00	8.10
01-2-01100-810-003-01	REG INST - Field Trips - Elem	\$0.00	\$2,000.00	\$0.00	0.00
01-2-01150-112-002-00	ELL - Para Wages - MS	\$975.63	\$13,360.00	\$7,070.57	52.92
01-2-01150-112-003-00	ELL - Para Wages - Elem	\$975.62	\$13,375.00	\$2,393.98	17.89
01-2-01150-212-002-01	ELL - Group Ins - LTD - Paras Elem - MS	\$9.36	\$95.00	\$37.44	39.41
01-2-01150-222-002-00	ELL - Social Security - MS	\$72.15	\$1,022.00	\$524.65	51.33
01-2-01150-222-003-00	ELL - Social Security - Elem	\$71.44	\$1,023.00	\$176.80	17.28
01-2-01150-232-002-00	ELL - NPERS Contrib - Paras - MS	\$72.43	\$1,080.00	\$524.84	48.59
01-2-01150-232-003-00	ELL - NPERS Contrib - Paras - Elem	\$72.42	\$1,080.00	\$177.71	16.45
01-2-01150-237-002-00	ELL - NPERS Incr - Paras - MS	\$6.46	\$0.00	\$46.65	0.00
01-2-01150-237-003-00	ELL - NPERS Incr - Paras - Elem	\$6.41	\$0.00	\$15.72	0.00
01-2-01150-272-002-00	ELL - Workers Comp - Paras - Elem - MS	\$0.00	\$100.00	\$93.00	93.00

01-2-01150-330-002-00	ELL - Employee Training	\$0.00	\$0.00	\$50.00	0.00
01-2-01150-610-002-00	ELL - Supplies - MS	\$0.00	\$500.00	\$0.00	0.00
01-2-01150-610-003-00	ELL - Supplies - Elem	\$0.00	\$500.00	\$18.69	3.73
01-2-01190-111-003-00	EARLY - Salaries - Teachers EX - Elem	\$3,852.33	\$46,228.00	\$15,409.32	33.33
01-2-01190-111-004-00	EARLY - Salaries - Teachers - PK	\$4,142.75	\$49,713.00	\$16,571.00	33.33
01-2-01190-112-003-00	EARLY - Salaries - Paras EX - Elem	\$0.00	\$27,442.00	\$0.00	0.00
01-2-01190-112-004-00	EARLY - Salaries - Paras - PK	\$4,805.91	\$26,734.00	\$20,573.75	76.95
01-2-01190-121-004-00	EARLY - Salaries - Subs - Teachers - PK	\$0.00	\$0.00	\$164.00	0.00
01-2-01190-211-003-00	EARLY - Group Insurance - BCBS Teachers EX - Elem	\$1,522.92	\$18,275.00	\$6,091.68	33.33
01-2-01190-211-003-01	EARLY - Group Insurance - LTD - Teachers EX - Elem	\$16.42	\$245.00	\$65.68	26.80
01-2-01190-211-004-00	EARLY - Group Insurance - BCBS Teachers - PK	\$1,982.53	\$27,655.00	\$7,930.12	28.67
01-2-01190-211-004-01	EARLY - Group Insurance - LTD - Teachers - PK	\$0.00	\$294.00	\$0.00	0.00
01-2-01190-212-003-01	EARLY - Group Insurance - LTD - Paras EX - Elem	\$9.60	\$96.00	\$38.40	40.00
01-2-01190-212-004-01	EARLY - Group Insurance - LTD - Paras - PK	\$31.93	\$94.00	\$127.72	135.87
01-2-01190-221-003-00	EARLY - Social Security - Teachers EX - Elem	\$293.90	\$3,536.00	\$1,175.61	33.24
01-2-01190-221-004-00	EARLY - Social Security - Teachers - PK	\$310.65	\$3,803.00	\$1,257.05	33.05
01-2-01190-222-003-00	EARLY - Social Security - Paras EX - Elem	\$0.74	\$2,099.00	\$2.96	0.14
01-2-01190-222-004-00	EARLY - Social Security - Paras - PK	\$370.05	\$2,045.00	\$1,583.50	77.43
01-2-01190-231-003-00	EARLY - Retirement - Teachers EX - Elem	\$285.98	\$3,735.00	\$1,143.81	30.62
01-2-01190-231-004-00	EARLY - Retirement - Teachers - PK	\$307.54	\$4,017.00	\$1,228.35	30.57
01-2-01190-232-003-00	EARLY - Retirement - Paras EX - Elem	\$0.00	\$2,217.00	\$0.71	0.03
01-2-01190-232-004-00	EARLY - Retirement - Paras - PK	\$356.77	\$2,160.00	\$1,528.12	70.74
01-2-01190-237-003-00	EARLY - Retirement Increase EX - Elem	\$25.46	\$0.00	\$101.84	0.00
01-2-01190-237-004-00	EARLY - Retirement Increase - PK	\$58.96	\$0.00	\$244.70	0.00
01-2-01190-271-003-00	EARLY - Workers Comp - Teachers EX - Elem	\$0.00	\$176.00	\$142.00	80.68
01-2-01190-271-004-00	EARLY - Workers Comp - Teachers - PK	\$0.00	\$189.00	\$173.00	91.53
01-2-01190-272-003-00	EARLY - Workers Comp - Paras EX - Elem	\$0.00	\$104.00	\$95.00	91.34
01-2-01190-272-004-00	EARLY - Workers Comp - Paras - PK	\$0.00	\$102.00	\$93.00	91.17
01-2-01190-281-004-00	EARLY - Health Benefits - HSA Teachers - PK	\$0.00	\$0.00	\$1,288.08	0.00
01-2-01190-330-003-00	EARLY - Employee Training EX - Elem	\$0.00	\$500.00	\$170.00	34.00
01-2-01190-330-004-00	EARLY - Employee Training - PK	\$0.00	\$0.00	\$690.00	0.00
01-2-01190-610-003-00	EARLY - General Supplies EX - Elem	\$91.17	\$2,955.00	\$626.72	21.20
01-2-01190-610-004-00	EARLY - General Supplies - PK	\$0.00	\$2,955.00	\$93.43	3.16
01-2-01300-111-003-00	SUMMER - Salaries - Teachers - Elem	\$0.00	\$2,000.00	\$0.00	0.00
01-2-01300-221-003-00	SUMMER - Social Security - Teachers - Elem	\$0.00	\$160.00	\$0.00	0.00
01-2-01300-231-003-00	SUMMER - Retirement - Teachers - Elem	\$0.00	\$170.00	\$0.00	0.00
01-2-01300-610-003-00	SUMMER - General Supplies - Elem	\$0.00	\$500.00	\$0.00	0.00
	<b>Regular Education</b>	<b>\$340,597.01</b>	<b>\$4,629,000.00</b>	<b>\$1,486,841.04</b>	<b>0.32</b>
01-2-01200-111-001-00	SPED SA - Salaries - Teachers - HS	\$5,740.00	\$34,440.00	\$17,220.00	50.00
01-2-01200-111-002-00	SPED SA - Salaries - Teachers - MS	\$0.00	\$34,440.00	\$5,740.00	16.66

01-2-01200-111-003-00	SPED SA - Salaries - Teachers - Elem	\$9,232.13	\$106,805.00	\$36,928.46	34.57
01-2-01200-112-003-00	SPED SA - Salaries - Paras - Elem	\$2,169.31	\$26,750.00	\$14,207.21	53.11
01-2-01200-123-001-00	SPED SA - Salaries - Subs - Teachers - HS	\$164.00	\$3,000.00	\$164.00	5.46
01-2-01200-123-003-00	SPED SA - Salaries - Subs - Teachers - Elem	\$0.00	\$3,000.00	\$0.00	0.00
01-2-01200-211-001-00	SPED SA - Group Insurance - BCBS - Teachers - HS	\$1,982.53	\$13,827.00	\$5,947.59	43.01
01-2-01200-211-001-01	SPED SA - Group Insurance LTD Teachers - HS	\$28.40	\$370.00	\$113.60	30.70
01-2-01200-211-002-00	SPED SA - Group Insurance - BCBS - Teachers - MS	\$0.00	\$13,827.00	\$1,982.53	14.33
01-2-01200-211-002-01	SPED SA - Group Insurance LTD Teachers - MS	\$23.43	\$0.00	\$93.72	0.00
01-2-01200-211-003-00	SPED SA - Group Insurance - BCBS - Teachers - Elem	\$2,304.55	\$27,655.00	\$9,218.20	33.33
01-2-01200-211-003-01	SPED SA - Group Insurance LTD Teachers - Elem	\$28.66	\$373.00	\$114.64	30.73
01-2-01200-212-003-00	SPED SA - Group Insurance LTD Paras - Elem	\$0.00	\$95.00	\$36.94	38.88
01-2-01200-221-001-00	SPED SA - Social Security - Teachers - HS	\$435.15	\$2,666.00	\$1,283.58	48.14
01-2-01200-221-002-00	SPED SA - Social Security - Teachers - MS	\$1.79	\$2,666.00	\$420.54	15.77
01-2-01200-221-003-00	SPED SA - Social Security - Teachers - Elem	\$682.28	\$8,118.00	\$3,456.90	42.58
01-2-01200-222-003-00	SPED SA - Social Security - Aides - Elem	\$165.96	\$2,050.00	\$1,087.76	53.06
01-2-01200-223-001-00	SPED SA - Social Security - Subs - HS	\$12.55	\$230.00	\$12.55	5.45
01-2-01200-223-003-00	SPED SA - Social Security - Subs - Elem	\$0.00	\$230.00	\$0.00	0.00
01-2-01200-231-001-00	SPED SA - Retirement - Teachers - HS	\$426.11	\$2,816.00	\$1,278.24	45.39
01-2-01200-231-002-00	SPED SA - Retirement - Teachers - MS	\$0.00	\$2,816.00	\$427.75	15.18
01-2-01200-231-003-00	SPED SA - Retirement - Teachers - Elem	\$685.35	\$8,628.00	\$2,740.25	31.75
01-2-01200-232-003-00	SPED SA - Retirement - Aides - Elem	\$161.04	\$2,650.00	\$1,054.55	39.79
01-2-01200-237-001-00	SPED SA - Retirement Increase - HS	\$37.87	\$0.00	\$113.61	0.00
01-2-01200-237-002-00	SPED SA - Retirement Increase - MS	\$0.16	\$0.00	\$38.51	0.00
01-2-01200-237-003-00	SPED SA - Retirement Increase - Elem	\$75.03	\$0.00	\$336.66	0.00
01-2-01200-239-003-00	SPED - Early Retire or Term - Elem	\$0.00	\$9,500.00	\$9,500.00	100.00
01-2-01200-271-001-00	SPED SA - Workers Comp- Teachers - HS	\$0.00	\$265.00	\$239.00	90.18
01-2-01200-271-002-00	SPED SA - Workers Comp- Teachers - MS	\$0.00	\$0.00	\$279.00	0.00
01-2-01200-271-003-00	SPED SA - Workers Comp- Teachers - Elem	\$0.00	\$275.00	\$245.00	89.09
01-2-01200-272-003-00	SPED SA - Workers Comp - Aides - Elem	\$0.00	\$100.00	\$0.00	0.00
01-2-01200-281-001-00	SPED SA - Health Benefits -HSA Teachers Sec	\$0.00	\$0.00	\$634.32	0.00
01-2-01200-281-002-00	SPED SA - Health Benefits -HSA Teachers Sec - MS	\$0.00	\$0.00	\$634.33	0.00
01-2-01200-330-001-00	SPED SA - Employee Training - HS	\$0.00	\$1,000.00	\$60.00	6.00
01-2-01200-330-003-00	SPED SA - Employee Training - Elem	\$0.00	\$1,000.00	\$240.00	24.00
01-2-01200-562-001-00	SPED SA - Tuition to Other School Districts in State (SPED) - HS	\$0.00	\$168,190.00	\$0.00	0.00
01-2-01200-562-003-00	SPED SA - Tuition to Other School Districts in State (SPED) - Elem	\$0.00	\$84,095.00	\$0.00	0.00
01-2-01200-563-002-00	SPED SA - Tuition to Private Schools - MS	\$0.00	\$60,000.00	\$0.00	0.00
01-2-01200-563-003-00	SPED SA - Tuition to Private Schools - Elem	\$0.00	\$40,000.00	\$0.00	0.00
01-2-01200-569-002-00	SPED SA - Tuition to Private Schools - MS	\$4,420.00	\$0.00	\$18,980.00	0.00
01-2-01200-569-003-00	SPED SA - Tuition to Private Schools - Elem	\$4,420.00	\$0.00	\$11,700.00	0.00
01-2-01200-580-001-00	SPED SA - Travel - HS	\$0.00	\$500.00	\$0.00	0.00
01-2-01200-580-003-00	SPED SA - Travel - Elem	\$164.25	\$0.00	\$164.25	0.00
01-2-01200-810-001-00	SPED SA - Dues and Fees - HS	\$0.00	\$1,000.00	\$0.00	0.00
01-2-01200-810-003-00	SPED SA - Dues and Fees - Elem	\$0.00	\$1,000.00	\$0.00	0.00
01-2-02141-111-003-00	PSYCH - School Psych - Salaries - Elem	\$2,844.85	\$35,265.00	\$11,435.72	32.42
01-2-02141-221-003-00	PSYCH - School Psych - FICA - Elem	\$217.05	\$2,650.00	\$873.06	32.94

01-2-02141-231-003-00	PSYCH - School Psych - NPERS - Elem	\$211.18	\$2,896.00	\$848.17	29.28
01-2-02141-237-003-00	PSYCH - School Psych - NPERS Incr - Elem	\$18.67	\$0.00	\$75.06	0.00
01-2-02141-591-001-00	PSYCH - Psych Eval Services Purch from ESU6 - SA - HS	\$0.00	\$7,500.00	\$0.00	0.00
01-2-02141-591-002-00	PSYCH - Psych Eval Services Purch from ESU6 - SA - MS	\$0.00	\$7,500.00	\$0.00	0.00
01-2-02141-591-003-00	PSYCH - Psych Eval Services Purch from ESU6 - SA - Elem	\$0.00	\$15,000.00	\$0.00	0.00
01-2-02141-610-003-00	PSYCH - Testing supplies	\$75.15	\$0.00	\$1,109.55	0.00
01-2-02141-810-002-00	PSYCH - Dues & Fees - MS	\$0.00	\$500.00	\$0.00	0.00
01-2-02142-111-004-00	PSYCH - School Psych - Salaries - PS	\$502.03	\$5,427.00	\$1,951.74	35.96
01-2-02142-221-004-00	PSYCH - School Psych - FICA - PS	\$38.30	\$415.00	\$148.99	35.90
01-2-02142-231-004-00	PSYCH - School Psych - NPERS - PS	\$37.27	\$438.00	\$144.77	33.05
01-2-02142-237-004-00	PSYCH - School Psych - NPERS Incr - PS	\$3.30	\$0.00	\$12.82	0.00
01-2-02151-340-001-00	SPEECH - Prof Services - Speech Therapy - SA - HS	\$0.00	\$50,000.00	\$7,477.18	14.95
01-2-02151-340-002-00	SPEECH - Prof Services - Speech Therapy - SA - MS	\$0.00	\$50,000.00	\$1,993.72	3.98
01-2-02151-340-003-00	SPEECH - Prof Services - Speech Therapy - SA - Elem	\$0.00	\$100,000.00	\$29,488.70	29.48
01-2-02151-591-001-01	SPEECH - Deaf/HOH Therapy Purch from ESU6 - HS	\$0.00	\$25,000.00	\$0.00	0.00
01-2-02151-610-001-00	SPEECH - General Supplies - SA - HS	\$38.57	\$0.00	\$38.57	0.00
01-2-02151-610-003-00	SPEECH - General Supplies - SA - Elem	\$0.00	\$361.00	\$0.00	0.00
01-2-02152-340-003-00	SPEECH - Prof Services - Speech Therapy- Age 3-5 - Elem	\$0.00	\$0.00	\$5,414.95	0.00
01-2-02152-591-003-02	SPEECH - Homebased Therapy Purch From ESU6 - Age 3-5 - Elem	\$0.00	\$51,048.00	\$0.00	0.00
01-2-02153-340-003-00	SPEECH - Prof Services - Speech Therapy- Age 0-2 - Elem	\$0.00	\$0.00	\$2,368.50	0.00
01-2-02161-340-001-00	OT - Prof Services - Occup Therapy - SA - HS	\$0.00	\$8,000.00	\$2,238.98	27.98
01-2-02161-340-002-00	OT - Prof Services - Occup Therapy - SA - MS	\$0.00	\$4,000.00	\$1,533.72	38.34
01-2-02161-340-003-00	OT - Prof Services - Occup Therapy - SA - Elem	\$0.00	\$8,000.00	\$6,132.41	76.65
01-2-02161-610-003-00	OT - Occup Therapy Supplies - Elem	\$0.00	\$0.00	\$36.35	0.00
01-2-02162-340-003-00	OT - Prof Services - Occup Therapy - Age 3-5 - Elem	\$0.00	\$0.00	\$420.00	0.00
01-2-02163-340-003-00	OT - Prof Services - Occup Therapy - Age 0-2 - Elem	\$0.00	\$0.00	\$852.40	0.00
01-2-02171-340-001-00	PT - Prof Services - Physical Therapy - SA - HS	\$0.00	\$10,000.00	\$1,403.40	14.03
01-2-02171-340-003-00	PT - Prof Services - Physical Therapy - SA - Elem	\$0.00	\$10,000.00	\$907.60	9.07
01-2-02172-340-003-00	PT - Prof Services - Physical Therapy - Age 3-5 - Elem	\$0.00	\$0.00	\$381.00	0.00
01-2-02173-340-003-00	PT - Prof Services - Physical Therapy Age 0-2 - Elem	\$0.00	\$0.00	\$2,882.10	0.00
01-2-02181-340-001-00	VISION - Prof Services - Vision Therapy - HS	\$0.00	\$3,000.00	\$196.88	6.56
	<b>Special Education</b>	<b>\$41,620.65</b>	<b>\$1,434,000.00</b>	<b>\$244,905.40</b>	<b>0.17</b>
01-2-02120-111-001-00	GUIDANCE - Salaries - Counselor - HS	\$3,386.88	\$40,163.00	\$13,517.51	33.65
01-2-02120-111-002-00	GUIDANCE - Salaries - Counselor - MS	\$3,346.87	\$40,163.00	\$13,397.49	33.35
01-2-02120-111-003-00	GUIDANCE - Salaries - Counselor - Elem	\$5,565.50	\$66,786.00	\$22,262.00	33.33
01-2-02120-211-001-00	GUIDANCE - Group Insurance - BCBS - Counselor- HS	\$418.91	\$5,027.00	\$1,675.64	33.33
01-2-02120-211-001-01	GUIDANCE - Group Insurance LTD - Counselor- HS	\$25.47	\$332.00	\$101.88	30.68
01-2-02120-211-002-00	GUIDANCE - Group Insurance - BCBS - Counselor- MS	\$418.91	\$0.00	\$1,675.64	0.00
01-2-02120-211-003-00	GUIDANCE - Group Insurance - BCBS - Counselor- - Elem	\$723.58	\$10,054.00	\$2,894.32	28.78
01-2-02120-211-003-01	GUIDANCE - Group Insurance LTD - Counselor- - Elem	\$24.91	\$324.00	\$99.64	30.75
01-2-02120-221-001-00	GUIDANCE - Social Security - Counselor- HS	\$258.79	\$2,956.00	\$1,031.31	34.88
01-2-02120-221-002-00	GUIDANCE - Social Security - Counselor- MS	\$253.80	\$2,956.00	\$1,018.29	34.44

01-2-02120-221-003-00	GUIDANCE - Social Security - Counselor- Elem	\$427.08	\$4,950.00	\$1,708.31	34.51
01-2-02120-231-001-00	GUIDANCE - Retirement - Counselor- HS	\$251.42	\$3,122.00	\$1,003.39	32.13
01-2-02120-231-002-00	GUIDANCE - Retirement - Counselor- MS	\$248.46	\$3,122.00	\$994.50	31.85
01-2-02120-231-003-00	GUIDANCE - Retirement - Counselor- - Elem	\$413.15	\$5,225.00	\$1,652.73	31.63
01-2-02120-237-001-00	GUIDANCE - Retirement Increase - HS	\$22.41	\$0.00	\$89.26	0.00
01-2-02120-237-002-00	GUIDANCE - Retirement Increase - MS	\$21.97	\$0.00	\$88.12	0.00
01-2-02120-237-003-00	GUIDANCE - Retirement Increase - Elem	\$36.70	\$0.00	\$146.80	0.00
01-2-02120-271-001-00	GUIDANCE - Workers Comp - Counselor - HS	\$0.00	\$294.00	\$265.00	90.13
01-2-02120-271-003-00	GUIDANCE - Workers Comp - Counselor - Elem	\$0.00	\$286.00	\$244.00	85.31
01-2-02120-281-003-00	GUIDANCE - Health Benefits --HSA Counselor - Elem	\$0.00	\$0.00	\$392.56	0.00
01-2-02120-320-001-00	GUIDANCE - Student Workshops - HS	\$0.00	\$4,000.00	\$325.00	8.12
01-2-02120-320-003-00	GUIDANCE - Student Workshops - Elem	\$50.00	\$2,000.00	\$50.00	2.50
01-2-02120-330-001-00	GUIDANCE - Employee Training - HS	\$0.00	\$1,000.00	\$60.00	6.00
01-2-02120-330-003-00	GUIDANCE - Employee Training - Elem	\$0.00	\$1,000.00	\$60.00	6.00
01-2-02120-333-001-00	GUIDANCE - Mileage Paid to Staff - HS	\$0.00	\$100.00	\$0.00	0.00
01-2-02120-580-001-00	GUIDANCE - Travel - HS	\$0.00	\$500.00	\$0.00	0.00
01-2-02120-610-001-00	GUIDANCE - General Supplies- Secondary - HS	\$53.96	\$3,000.00	\$258.57	8.61
01-2-02120-610-002-00	GUIDANCE - General Supplies- Secondary - MS	\$0.00	\$3,000.00	\$0.00	0.00
01-2-02120-610-003-00	GUIDANCE - General Supplies- Secondary - Elem	\$8.95	\$3,810.00	\$54.49	1.43
01-2-02120-643-001-00	GUIDANCE - Web/Cloud Based Software - HS	\$0.00	\$1,000.00	\$0.00	0.00
01-2-02120-643-002-00	GUIDANCE - Web/Cloud Based Software - MS	\$0.00	\$1,000.00	\$0.00	0.00
01-2-02120-643-003-00	GUIDANCE - Web/Cloud Based Software - Elem	\$0.00	\$2,000.00	\$0.00	0.00
01-2-02120-810-001-00	GUIDANCE - Dues and Fees - HS	\$0.00	\$500.00	\$0.00	0.00
01-2-02120-810-003-00	GUIDANCE - Dues and Fees - Elem	\$0.00	\$500.00	\$0.00	0.00
01-2-02130-116-001-00	NURSE - Salaries - HS	\$854.17	\$10,250.00	\$3,416.68	33.33
01-2-02130-116-002-00	NURSE - Salaries - MS	\$854.17	\$10,250.00	\$3,416.68	33.33
01-2-02130-116-003-00	NURSE - Salaries - Elem	\$1,708.33	\$20,500.00	\$6,833.32	33.33
01-2-02130-126-003-00	NURSE - Salaries - Nurse Subs - Elem	\$0.00	\$500.00	\$0.00	0.00
01-2-02130-216-001-00	NURSE - Group Insurance BCBS - HS	\$495.64	\$6,913.00	\$1,982.56	28.67
01-2-02130-216-001-01	NURSE - Group Insurance LTD - HS	\$0.00	\$120.00	\$0.00	0.00
01-2-02130-216-002-00	NURSE - Group Insurance BCBS - MS	\$495.63	\$6,912.00	\$1,982.52	28.68
01-2-02130-216-003-00	NURSE - Group Insurance BCBS - Elem	\$991.26	\$13,825.00	\$3,965.04	28.68
01-2-02130-216-003-01	NURSE - Group Insurance LTD - Elem	\$20.02	\$120.00	\$80.08	66.73
01-2-02130-226-001-00	NURSE - Social Security - Nurse - HS	\$65.34	\$800.00	\$261.37	32.67
01-2-02130-226-002-00	NURSE - Social Security - Nurse - MS	\$65.34	\$800.00	\$261.35	32.66
01-2-02130-226-003-00	NURSE - Social Security - Nurse - Elem	\$132.22	\$1,600.00	\$528.88	33.05
01-2-02130-236-001-00	NURSE - Retirement - Nurse - HS	\$63.41	\$1,012.00	\$253.24	25.02
01-2-02130-236-002-00	NURSE - Retirement - Nurse - MS	\$63.41	\$1,013.00	\$253.24	24.99
01-2-02130-236-003-00	NURSE - Retirement - Nurse - Elem	\$126.82	\$2,025.00	\$507.95	25.08
01-2-02130-237-001-00	NURSE - Retirement Increase - HS	\$5.61	\$0.00	\$22.44	0.00
01-2-02130-237-002-00	NURSE - Retirement Increase - MS	\$5.60	\$0.00	\$22.40	0.00
01-2-02130-237-003-00	NURSE - Retirement Increase - Elem	\$11.35	\$0.00	\$45.40	0.00
01-2-02130-276-001-00	NURSE - Workers Comp - Nurse - HS	\$0.00	\$590.00	\$71.00	12.03
01-2-02130-276-003-00	NURSE - Workers Comp - Nurse - Elem	\$0.00	\$0.00	\$71.00	0.00
01-2-02130-281-001-00	NURSE - Other Health Benefits - HS	\$0.00	\$0.00	\$320.15	0.00

01-2-02130-281-002-00	NURSE - Other Health Benefits - MS	\$0.00	\$0.00	\$320.14	0.00
01-2-02130-281-003-00	NURSE - Other Health Benefits - Elem	\$0.00	\$0.00	\$647.79	0.00
01-2-02130-330-003-00	NURSE - Employee Training - Elem	\$0.00	\$300.00	\$0.00	0.00
01-2-02130-580-003-00	NURSE - Travel - Elem	\$0.00	\$100.00	\$0.00	0.00
01-2-02130-610-001-00	NURSE - General Supplies - HS	\$33.99	\$2,000.00	\$562.99	28.14
01-2-02130-610-002-00	NURSE - General Supplies - MS	\$0.00	\$2,000.00	\$528.00	26.40
01-2-02130-610-003-00	NURSE - General Supplies - Elem	\$0.00	\$9,000.00	\$1,057.28	11.74
01-2-02130-810-003-00	NURSE - Dues and Fees - Elem	\$0.00	\$200.00	\$168.00	84.00
01-2-02140-340-002-00	PSYCH NON-SPED - Mental Health Counseling - Contr - MS	\$2,364.58	\$0.00	\$5,485.84	0.00
01-2-02140-340-003-00	PSYCH NON-SPED - Mental Health Counseling - Contr - EL	\$2,364.59	\$0.00	\$10,593.34	0.00
	<b>Support - Pupils</b>	<b>\$26,679.20</b>	<b>\$300,000.00</b>	<b>\$108,725.13</b>	<b>0.36</b>
01-2-02211-320-000-00	SCHOOL IMPROV - Professional Ed Services	\$0.00	\$1,000.00	\$0.00	0.00
01-2-02211-610-000-00	SCHOOL IMPROV - General Supplies	\$0.00	\$1,500.00	\$0.00	0.00
01-2-02211-810-000-00	SCHOOL IMPROV - Dues and Fees	\$0.00	\$500.00	\$0.00	0.00
01-2-02220-111-001-00	LIB MEDIA - Salaries - Teachers - HS	\$753.80	\$9,045.00	\$3,015.20	33.33
01-2-02220-111-002-00	LIB MEDIA - Salaries - Teachers - MS	\$753.81	\$9,045.00	\$3,015.24	33.33
01-2-02220-111-003-00	LIB MEDIA - Salaries - Teachers - Elem	\$1,507.60	\$18,090.00	\$6,030.40	33.33
01-2-02220-112-001-00	LIB MEDIA - Salaries - Regular - Paras - HS	\$2,523.28	\$27,450.00	\$10,252.03	37.34
01-2-02220-211-001-00	LIB MEDIA - Group Insurance - BCBS - Teachers - HS	\$288.07	\$3,544.00	\$1,152.28	32.51
01-2-02220-211-001-01	LIB MEDIA - Group Insurance - LTD - Teachers - HS	\$32.96	\$429.00	\$131.84	30.73
01-2-02220-211-002-00	LIB MEDIA - Group Insurance - BCBS - Teachers - MS	\$288.08	\$3,544.00	\$1,152.32	32.51
01-2-02220-211-003-00	LIB MEDIA - Group Insurance - BCBS - Teachers - Elem	\$576.13	\$7,088.00	\$2,304.52	32.51
01-2-02220-212-001-01	LIB MEDIA - Group Insurance - LTD - Paras - HS	\$9.60	\$96.00	\$38.40	40.00
01-2-02220-221-001-00	LIB MEDIA - Social Security - Teachers - HS	\$56.84	\$692.00	\$227.71	32.90
01-2-02220-221-002-00	LIB MEDIA - Social Security - Teachers - MS	\$54.46	\$692.00	\$218.16	31.52
01-2-02220-221-003-00	LIB MEDIA - Social Security - Teachers - Elem	\$108.93	\$1,384.00	\$436.34	31.52
01-2-02220-222-001-00	LIB MEDIA - Social Security - Aides - HS	\$193.77	\$2,100.00	\$787.21	37.48
01-2-02220-231-001-00	LIB MEDIA - Retirement - Teachers - HS	\$55.95	\$731.00	\$225.97	30.91
01-2-02220-231-002-00	LIB MEDIA - Retirement - Teachers - MS	\$55.96	\$731.00	\$223.55	30.58
01-2-02220-231-003-00	LIB MEDIA - Retirement - Teachers - Elem	\$111.92	\$1,462.00	\$447.11	30.58
01-2-02220-232-001-00	LIB MEDIA - Retirement - Paras - HS	\$187.32	\$2,710.00	\$761.00	28.08
01-2-02220-237-001-00	LIB MEDIA - Retirement Increase - HS	\$21.80	\$0.00	\$88.23	0.00
01-2-02220-237-002-00	LIB MEDIA - Retirement Increase - MS	\$4.95	\$0.00	\$19.80	0.00
01-2-02220-237-003-00	LIB MEDIA - Retirement Increase - Elem	\$9.89	\$0.00	\$39.57	0.00
01-2-02220-271-001-00	LIB MEDIA - Workers Comp - Teachers - HS	\$0.00	\$322.00	\$300.00	93.16
01-2-02220-272-001-00	LIB MEDIA - Workers Comp - Aides - HS	\$0.00	\$105.00	\$95.00	90.47
01-2-02220-330-001-00	LIB MEDIA - Employee Training - HS	\$0.00	\$0.00	\$50.00	0.00
01-2-02220-443-001-00	LIB MEDIA - Lease - Copier - HS	\$0.00	\$3,000.00	\$57.93	1.93
01-2-02220-443-003-00	LIB MEDIA - Lease - Copier - Elem	\$0.00	\$3,000.00	\$0.00	0.00
01-2-02220-610-001-00	LIB MEDIA - General Supplies - HS	\$0.00	\$1,870.00	\$256.63	13.72

01-2-02220-610-002-00	LIB MEDIA - General Supplies - MS	\$0.00	\$1,870.00	\$157.90	8.44
01-2-02220-610-003-00	LIB MEDIA - General Supplies - Elem	\$0.00	\$2,000.00	\$215.68	10.78
01-2-02220-640-001-00	LIB MEDIA - Books and Periodicals - HS	\$0.00	\$1,000.00	\$0.00	0.00
01-2-02220-640-002-00	LIB MEDIA - Books and Periodicals - MS	\$0.00	\$1,000.00	\$0.00	0.00
01-2-02220-640-003-00	LIB MEDIA - Books and Periodicals - Elem	\$0.00	\$3,000.00	\$568.16	18.93
01-2-02220-641-001-00	LIB MEDIA - E-Books - HS	\$0.00	\$0.00	\$156.76	0.00
01-2-02220-641-002-00	LIB MEDIA - E-Books - MS	\$0.00	\$0.00	\$156.76	0.00
01-2-02220-641-003-00	LIB MEDIA - E-Books - Elem	\$0.00	\$0.00	\$156.75	0.00
01-2-02220-643-001-00	LIB MEDIA - Web/Cloud Based Software - HS	\$0.00	\$1,000.00	\$528.00	52.80
01-2-02220-643-002-00	LIB MEDIA - Web/Cloud Based Software - MS	\$0.00	\$1,000.00	\$528.00	52.80
01-2-02220-643-003-00	LIB MEDIA - Web/Cloud Based Software - Elem	\$0.00	\$2,000.00	\$2,070.97	103.54
01-2-02220-733-003-00	LIB MEDIA - Furniture and Fixtures - Elem	\$0.00	\$0.00	\$8,932.94	0.00
01-2-02230-432-000-00	TECH - Tech-Related Repairs and Maint	\$0.00	\$5,000.00	\$0.00	0.00
01-2-02230-530-000-00	TECH - Communications	\$3,758.05	\$75,000.00	\$25,528.98	34.03
01-2-02230-591-000-00	TECH - Tech Support - On Site - Purch From ESU6	\$9,577.33	\$125,000.00	\$35,417.99	28.33
01-2-02230-591-000-01	TECH - Tech - Hosted Services - Purch From ESU6	\$651.72	\$15,000.00	\$2,860.42	19.06
01-2-02230-643-000-00	TECH - Web/Cloud Based Software	\$411.84	\$50,000.00	\$30,682.47	61.36
01-2-02230-650-000-00	TECH - Supplies - Technology Related	\$59.31	\$15,000.00	\$3,759.32	25.06
01-2-02230-734-000-00	TECH - Technology-Related Hardware	\$0.00	\$40,000.00	\$14,375.00	35.93
01-2-02230-735-000-00	TECH - Technology Software	\$0.00	\$5,000.00	\$0.00	0.00
	<b>Support - Staff</b>	<b>\$22,053.37</b>	<b>\$443,000.00</b>	<b>\$157,422.54</b>	<b>0.36</b>
01-2-02310-310-000-00	BOE - Official/Administrative Services	\$0.00	\$1,500.00	\$0.00	0.00
01-2-02310-340-000-00	BOE - Other Professional Services	\$0.00	\$4,000.00	\$1,575.99	39.39
01-2-02310-520-000-00	BOE - Insurance	\$0.00	\$13,500.00	\$13,550.00	100.37
01-2-02310-540-000-00	BOE - Advertising	\$559.54	\$4,000.00	\$1,628.63	40.71
01-2-02310-580-000-00	BOE - Travel	\$959.00	\$4,500.00	\$959.00	21.31
01-2-02310-610-000-00	BOE - General Supplies	\$0.00	\$500.00	\$0.00	0.00
01-2-02310-643-000-00	BOE - Web/Cloud Based Software	\$0.00	\$2,000.00	\$0.00	0.00
01-2-02310-810-000-00	BOE - Dues and Fees	\$404.00	\$6,000.00	\$671.00	11.18
	<b>Board of Education</b>	<b>\$1,922.54</b>	<b>\$36,000.00</b>	<b>\$18,384.62</b>	<b>0.51</b>
01-2-02320-105-000-00	SUPER - Salaries - Superintendent	\$12,750.00	\$153,000.00	\$51,000.00	33.33
01-2-02320-110-000-00	SUPER - Salaries - Regular - Admin Asst	\$2,588.53	\$41,200.00	\$10,860.26	26.35
01-2-02320-210-000-00	SUPER - Group Insurance - BCBS Admin Asst	\$1,724.40	\$20,693.00	\$6,897.60	33.33
01-2-02320-210-000-01	SUPER - Group Insurance - LTD Admin Asst	\$18.04	\$216.00	\$72.16	33.40
01-2-02320-215-000-00	SUPER - Group Insurance - BCBS - Superintendents	\$2,040.36	\$28,349.00	\$8,161.44	28.78
01-2-02320-215-000-01	SUPER - Group Insurance - LTD - Superintendents	\$52.89	\$689.00	\$211.56	30.70
01-2-02320-220-000-00	SUPER - Social Security - Admin Asst	\$195.36	\$3,150.00	\$821.53	26.08
01-2-02320-225-000-00	SUPER - Social Security - Superintendents	\$977.49	\$11,705.00	\$3,911.88	33.42

01-2-02320-230-000-00	SUPER - Retirement - Admin Asst	\$192.16	\$4,066.00	\$806.11	19.82
01-2-02320-235-000-00	SUPER - Retirement - Superintendents	\$946.50	\$12,362.00	\$3,785.65	30.62
01-2-02320-237-000-00	SUPER - Retirement Increase	\$101.16	\$0.00	\$407.97	0.00
01-2-02320-270-000-00	SUPER - Workers Comp - Admin Asst	\$0.00	\$593.00	\$143.00	24.11
01-2-02320-275-000-00	SUPER - Workers Comp - Superintendent	\$0.00	\$2,203.00	\$532.00	24.14
01-2-02320-285-000-00	SUPER - Health Benefits - Superintendents	\$0.00	\$0.00	\$1,288.08	0.00
	<b>Superintendent</b>	<b>\$24,467.39</b>	<b>\$305,000.00</b>	<b>\$92,745.67</b>	<b>0.30</b>
01-2-02330-317-000-00	LEGAL - Contracted Legal Fees	\$0.00	\$10,000.00	\$582.60	5.82
	<b>District Legal</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$582.60</b>	<b>0.06</b>
01-2-02410-110-001-00	PRIN - Salaries - Admin Asst - HS	\$2,587.09	\$34,000.00	\$10,670.55	31.38
01-2-02410-110-003-00	PRIN - Salaries - Admin Asst - Elem	\$6,286.90	\$75,733.00	\$25,437.77	33.58
01-2-02410-111-001-00	PRIN - Salaries - Principal - HS	\$4,458.33	\$53,500.00	\$17,833.32	33.33
01-2-02410-111-002-00	PRIN - Salaries - Principal - MS	\$4,458.33	\$53,500.00	\$17,833.32	33.33
01-2-02410-111-003-00	PRIN - Salaries - Principal - Elem	\$9,750.00	\$117,000.00	\$39,000.00	33.33
01-2-02410-210-001-01	PRIN - Group Insurance - LTD - Admin Asst - HS	\$11.92	\$120.00	\$47.68	39.73
01-2-02410-210-003-00	PRIN - Group Insurance - BCBS - Admin Asst	\$1,724.40	\$20,693.00	\$6,897.60	33.33
01-2-02410-210-003-01	PRIN - Group Insurance - LTD - Admin Asst - Elem	\$28.12	\$370.00	\$112.48	30.40
01-2-02410-211-001-00	PRIN - Group Insurance -BCBS - Principal - HS	\$1,020.18	\$14,174.00	\$4,080.72	28.79
01-2-02410-211-001-01	PRIN - Group Insurance LTD - Principal - HS	\$39.72	\$520.00	\$158.88	30.55
01-2-02410-211-002-00	PRIN - Group Insurance -BCBS - Principal - MS	\$1,020.18	\$14,174.00	\$4,080.72	28.79
01-2-02410-211-003-00	PRIN - Group Insurance -BCBS - Principal - Elem	\$1,519.52	\$21,112.00	\$6,078.08	28.78
01-2-02410-211-003-01	PRIN - Group Insurance LTD - Principal - Elem	\$40.28	\$525.00	\$161.12	30.68
01-2-02410-220-001-00	PRIN - Social Security - Admin Asst - HS	\$196.89	\$2,605.00	\$814.14	31.25
01-2-02410-220-003-00	PRIN - Social Security - Admin Asst - Elem	\$452.87	\$5,793.00	\$1,833.98	31.65
01-2-02410-221-001-00	PRIN - Social Security - Principal - HS	\$340.29	\$4,124.00	\$1,362.11	33.02
01-2-02410-221-002-00	PRIN - Social Security - Principal - MS	\$337.26	\$4,124.00	\$1,350.01	32.73
01-2-02410-221-003-00	PRIN - Social Security - Principal - Elem	\$748.27	\$8,950.00	\$2,993.09	33.44
01-2-02410-230-001-00	PRIN - Retirement - Admin Asst - HS	\$192.05	\$3,365.00	\$792.05	23.53
01-2-02410-230-003-00	PRIN - Retirement - Admin Asst - Elem	\$466.71	\$7,480.00	\$1,888.19	25.24
01-2-02410-231-001-00	PRIN - Retirement - Principal - HS	\$330.97	\$4,356.00	\$1,325.23	30.42
01-2-02410-231-002-00	PRIN - Retirement - Principal - MS	\$330.96	\$4,356.00	\$1,322.25	30.35
01-2-02410-231-003-00	PRIN - Retirement - Principal - Elem	\$723.79	\$9,453.00	\$2,894.90	30.62
01-2-02410-237-001-00	PRIN - Retirement Increase - HS	\$46.59	\$0.00	\$188.49	0.00
01-2-02410-237-002-00	PRIN - Retirement Increase - MS	\$29.27	\$0.00	\$117.08	0.00
01-2-02410-237-003-00	PRIN - Retirement Increase - Elem	\$105.73	\$0.00	\$424.82	0.00
01-2-02410-270-001-00	PRIN - Workers Comp - Admin Asst - HS	\$0.00	\$500.00	\$118.00	23.60
01-2-02410-270-003-00	PRIN - Workers Comp - Admin Asst - Elem	\$0.00	\$1,075.00	\$263.00	24.46
01-2-02410-271-001-00	PRIN - Workers Comp - Principal - HS	\$0.00	\$1,000.00	\$186.00	18.60
01-2-02410-271-002-00	PRIN - Workers Comp - Principal - MS	\$0.00	\$1,000.00	\$186.00	18.60
01-2-02410-271-003-00	PRIN - Workers Comp - Principal - Elem	\$0.00	\$1,236.00	\$407.00	32.92

01-2-02410-281-001-00	PRIN - Health Benefits - Principal - HS	\$0.00	\$0.00	\$642.00	0.00
01-2-02410-281-002-00	PRIN - Health Benefits - Principal - MS	\$0.00	\$0.00	\$636.33	0.00
01-2-02410-281-003-00	PRIN - Health Benefits - Principal - Elem	\$0.00	\$0.00	\$959.20	0.00
01-2-02410-330-001-00	PRIN - Employee Training - Principal - HS	\$0.00	\$500.00	\$60.00	12.00
01-2-02410-330-003-00	PRIN - Employee Training - Principal - Elem	\$0.00	\$500.00	\$60.00	12.00
01-2-02410-580-001-00	PRIN - Travel - HS	\$0.00	\$1,000.00	\$0.00	0.00
01-2-02410-580-003-00	PRIN - Travel - Elem	\$0.00	\$1,000.00	\$0.00	0.00
01-2-02410-610-001-00	PRIN - General Supplies - HS	\$96.68	\$7,500.00	\$2,152.75	28.70
01-2-02410-610-002-00	PRIN - General Supplies - MS	\$0.00	\$7,500.00	\$1,367.00	18.22
01-2-02410-610-003-00	PRIN - General Supplies - Elem	\$9.99	\$7,162.00	\$544.23	7.59
01-2-02410-643-002-00	PRIN - Web/Cloud Based Software - MS	\$0.00	\$2,000.00	\$0.00	0.00
01-2-02410-643-003-00	PRIN - Web/Cloud Based Software - Elem	\$0.00	\$2,000.00	\$0.00	0.00
01-2-02410-650-002-00	PRIN - Supplies - Technology Related - MS	\$0.00	\$500.00	\$0.00	0.00
01-2-02410-650-003-00	PRIN - Supplies - Technology Related - Elem	\$0.00	\$500.00	\$150.00	30.00
01-2-02410-810-001-00	PRIN - Dues and Fees - HS	\$190.00	\$2,500.00	\$190.00	7.60
01-2-02410-810-003-00	PRIN - Dues and Fees - Elem	\$0.00	\$2,500.00	\$710.00	28.40
	<b>Principal</b>	<b>\$37,543.29</b>	<b>\$500,000.00</b>	<b>\$158,330.09</b>	<b>0.32</b>
01-2-02510-116-000-00	FISCAL SVCS - Salaries - Business	\$6,043.50	\$72,522.00	\$24,174.00	33.33
01-2-02510-216-000-00	FISCAL SVCS - Group Insurance -BCBS - Business	\$1,724.40	\$20,693.00	\$6,897.60	33.33
01-2-02510-216-000-01	FISCAL SVCS - Group Insurance - LTD - Business	\$27.19	\$325.00	\$108.76	33.46
01-2-02510-226-000-00	FISCAL SVCS - Social Security - Business	\$447.66	\$5,548.00	\$1,791.33	32.28
01-2-02510-236-000-00	FISCAL SVCS - Retirement - Business	\$448.64	\$7,164.00	\$1,794.38	25.04
01-2-02510-237-000-00	FISCAL SVCS - Retirement Increase	\$39.85	\$0.00	\$159.40	0.00
01-2-02510-276-000-00	FISCAL SVCS - Workers Comp -Business	\$0.00	\$1,044.00	\$252.00	24.13
01-2-02510-315-000-00	FISCAL SVCS - Accounting/Auditing Services	\$19,700.00	\$20,000.00	\$22,220.00	111.10
01-2-02510-443-000-00	FISCAL SVCS - Lease - Copier	\$0.00	\$250.00	\$30.31	12.12
01-2-02510-530-000-00	FISCAL SVCS - Communications	\$969.43	\$13,000.00	\$3,389.91	26.07
01-2-02510-531-000-00	FISCAL SVCS - Postage	\$110.82	\$10,000.00	\$1,461.35	14.61
01-2-02510-580-000-00	FISCAL SVCS - Travel	\$0.00	\$200.00	\$0.00	0.00
01-2-02510-610-000-00	FISCAL SVCS - General Supplies	\$0.00	\$1,754.00	\$431.05	24.57
01-2-02510-643-000-00	FISCAL SVCS - Web/Cloud Based Software	\$90.72	\$45,000.00	\$24,276.72	53.94
01-2-02510-810-000-00	FISCAL SVCS - Dues and Fees	\$250.00	\$2,000.00	\$250.00	12.50
01-2-02510-890-000-00	FISCAL SVCS - Misc Expense	\$0.00	\$500.00	\$0.00	0.00
	<b>Fiscal Services</b>	<b>\$29,852.21</b>	<b>\$200,000.00</b>	<b>\$87,236.81</b>	<b>0.44</b>
01-2-02610-410-001-00	OPERATIONS - Utility Services - Water & Sewage - FR	\$491.25	\$12,000.00	\$3,382.80	28.19
01-2-02610-410-001-01	OPERATIONS - Utility Services - Culligan- FR	\$244.25	\$2,000.00	\$572.00	28.60
01-2-02610-410-003-00	OPERATIONS - Utility Services - Water & Sewer - EX	\$499.00	\$11,000.00	\$2,192.10	19.92
01-2-02610-410-003-01	OPERATIONS - Utility Services - Culligan - EX	\$103.00	\$2,000.00	\$412.00	20.60
01-2-02610-420-001-00	OPERATIONS - Garbage Service - FR	\$687.55	\$7,500.00	\$2,275.65	30.34
01-2-02610-420-003-00	OPERATIONS - Garbage Service - EX	\$427.00	\$7,500.00	\$1,708.00	22.77

01-2-02610-431-001-00	OPERATIONS - Repairs and Maint - FR	\$0.00	\$1,000.00	\$0.00	0.00
01-2-02610-431-003-00	OPERATIONS - Repairs & Maint - EX	\$0.00	\$1,000.00	\$0.00	0.00
01-2-02610-441-000-00	OPERATIONS - Rental Storage Bldg	\$140.00	\$0.00	\$140.00	0.00
01-2-02610-490-001-00	OPERATIONS - Other Purch Property Svcs - FR	\$545.84	\$11,000.00	\$2,555.61	23.23
01-2-02610-490-003-00	OPERATIONS - Other Purch Property Svcs - EX	\$0.00	\$11,000.00	\$0.00	0.00
01-2-02610-520-000-00	OPERATIONS - Insurance - Property	\$0.00	\$58,510.00	\$58,509.00	99.99
01-2-02610-610-001-01	OPERATIONS - Janitorial Supplies- FR	\$252.85	\$13,000.00	\$5,456.35	41.97
01-2-02610-610-003-01	OPERATIONS - Janitorial Suplies - EX	\$735.23	\$10,000.00	\$2,682.64	26.82
01-2-02610-621-001-00	OPERATIONS - Utility Energy Svcs - FR	\$6,037.03	\$70,000.00	\$15,629.48	22.32
01-2-02610-621-003-00	OPERATIONS - Utility Energy Svcs - EX	\$2,226.46	\$70,000.00	\$17,338.77	24.76
01-2-02620-110-001-00	MAINT BLDG - Salaries - Maint & Cust - FR	\$13,315.22	\$185,000.00	\$51,539.59	27.85
01-2-02620-110-003-00	MAINT BLDG - Salaries - Main & Cust - EX	\$9,658.66	\$140,000.00	\$41,266.72	29.47
01-2-02620-210-001-00	MAINT BLDG - Group Ins - BCBS - FR	\$3,285.80	\$41,000.00	\$13,143.20	32.05
01-2-02620-210-001-01	MAINT BLDG - Group Ins - LTD - FR	\$60.15	\$800.00	\$240.60	30.07
01-2-02620-210-003-00	MAINT BLDG - Group Insur - BCBS - EX	\$4,286.62	\$63,000.00	\$17,146.48	27.21
01-2-02620-210-003-01	MAINT BLDG - Group Ins - LTD - EX	\$63.95	\$700.00	\$255.80	36.54
01-2-02620-220-001-00	MAINT BLDG - Social Security - FR	\$1,017.80	\$15,000.00	\$3,940.89	26.27
01-2-02620-220-003-00	MAINT BLDG - Social Security - EX	\$739.11	\$11,000.00	\$3,156.79	28.69
01-2-02620-230-001-00	MAINT BLDG - Retirement - FR	\$988.46	\$14,000.00	\$3,770.75	26.93
01-2-02620-230-003-00	MAINT BLDG - Retirement - EX	\$717.01	\$12,000.00	\$3,064.26	25.53
01-2-02620-237-001-00	MAINT BLDG - Retirement Incr - FR	\$87.81	\$0.00	\$335.07	0.00
01-2-02620-237-003-00	MAINT BLDG - Retirement Incr - EX	\$63.83	\$0.00	\$272.61	0.00
01-2-02620-270-001-00	MAINT BLDG - Workers Comp FR	\$0.00	\$5,700.00	\$5,604.00	98.31
01-2-02620-270-003-00	MAINT BLDG - Workers Comp - EX	\$0.00	\$5,000.00	\$5,157.00	103.14
01-2-02620-281-001-00	MAINT BLDG - Health Benefits - HSA - FR	\$0.00	\$0.00	\$456.96	0.00
01-2-02620-431-000-03	MAINT BLDG - Repairs & Maint - EX	\$0.00	\$50,000.00	\$6,644.67	13.28
01-2-02620-431-001-00	MAINT BLDG - Repairs & Maint - FR	\$0.00	\$50,000.00	\$3,226.43	6.45
01-2-02620-442-000-00	MAINT BLDG - Rentals of Equipment	\$0.00	\$0.00	\$75.00	0.00
01-2-02620-490-001-00	MAINT BLDG - Other Purch Property Svcs - FR	\$0.00	\$24,440.00	\$6,063.60	24.81
01-2-02620-490-003-00	MAINT BLDG - Other Purch Property Svcs - EX	\$0.00	\$24,000.00	\$1,417.99	5.90
01-2-02620-530-003-00	MAINT BLDG - Cell Phone - EX	\$152.50	\$1,800.00	\$605.50	33.63
01-2-02620-610-001-00	MAINT BLDG - Supplies - FR	\$267.85	\$10,000.00	\$1,663.16	16.63
01-2-02620-610-003-00	MAINT BLDG - Supplies - EX	\$298.55	\$10,000.00	\$2,575.03	25.75
01-2-02630-420-000-00	GROUNDNS - Mowing - Contracted	\$0.00	\$6,000.00	\$1,900.00	31.66
01-2-02630-420-000-01	GROUNDNS - Snow Removal - Contracted	\$0.00	\$3,000.00	\$0.00	0.00
01-2-02630-420-000-02	GROUNDNS - Lawn Care - Contracted	\$1,900.00	\$18,000.00	\$1,900.00	10.55
01-2-02630-431-000-00	GROUNDNS - Repairs and Maintenance Services	\$30.00	\$1,000.00	\$78.00	7.80
01-2-02630-442-000-00	GROUNDNS - Rental of Equipment	\$3,500.00	\$0.00	\$3,500.00	0.00
01-2-02630-490-000-00	GROUNDNS - Other Purchased Property Services	\$950.00	\$3,000.00	\$4,100.00	136.66
01-2-02630-610-000-00	GROUNDNS - General Supplies	\$0.00	\$10,000.00	\$7.83	0.07
01-2-02630-626-000-00	GROUNDNS - Gasoline	\$58.40	\$1,500.00	\$366.00	24.40
01-2-02650-431-000-00	STAFF VEH - Repairs & Maint	\$150.49	\$3,000.00	\$252.99	8.43
01-2-02650-626-000-00	STAFF VEH - Gasoline	\$86.00	\$4,000.00	\$608.30	15.20
01-2-02650-732-000-00	STAFF VEH - Vehicles	\$0.00	\$15,000.00	\$0.00	0.00
01-2-02660-340-000-00	SAFETY - Safety Audits	\$0.00	\$1,050.00	\$625.00	59.52

01-2-02660-490-000-00	SAFETY - Other Purch Property Svcs	\$0.00	\$500.00	\$977.00	195.40
01-2-02660-610-000-00	SAFETY - Supplies	\$0.00	\$500.00	\$591.80	118.36
01-2-02660-650-000-00	SAFETY - Technology	\$0.00	\$2,500.00	\$6,119.40	244.77
	<b>Operations, Maint &amp; Grounds</b>	<b>\$54,067.67</b>	<b>\$1,020,000.00</b>	<b>\$305,502.82</b>	<b>0.30</b>
01-2-02710-110-001-00	BUSING - Salaries - HS	\$80.00	\$3,000.00	\$660.00	22.00
01-2-02710-220-001-00	BUSING - Social Security - HS	\$6.11	\$250.00	\$49.17	19.66
01-2-02710-230-001-00	BUSING - Retirement - HS	\$5.93	\$250.00	\$48.96	19.58
01-2-02710-237-001-00	BUSING - Retirement Increase - HS	\$0.52	\$0.00	\$4.31	0.00
01-2-02710-520-001-00	BUSING - Insurance - Buses and Vans - HS	\$0.00	\$9,000.00	\$9,005.00	100.05
01-2-02710-520-003-00	BUSING - Insurance - Buses and Vans - Elem	\$0.00	\$9,000.00	\$9,003.00	100.03
01-2-02710-610-001-00	BUSING - General Supplies - HS	\$0.00	\$2,000.00	\$54.92	2.74
01-2-02710-610-002-00	BUSING - General Supplies - MS	\$0.00	\$3,000.00	\$0.00	0.00
01-2-02710-610-003-00	BUSING - General Supplies - Elem	\$0.00	\$3,000.00	\$313.00	10.43
01-2-02710-626-001-00	BUSING - Gasoline - HS	\$1,058.16	\$0.00	\$4,253.45	0.00
01-2-02710-626-003-00	BUSING - Gasoline - Elem	\$4,824.54	\$70,000.00	\$21,171.09	30.24
01-2-02712-519-001-00	SPED BUSING - Contracted Busing - HS	\$6,361.40	\$75,000.00	\$27,691.00	36.92
01-2-02712-519-002-00	SPED BUSING - Contracted Busing - MS	\$2,609.70	\$40,000.00	\$15,994.12	39.98
01-2-02712-519-003-00	SPED BUSING - Contracted Busing - ELEM	\$2,609.70	\$35,000.00	\$9,350.38	26.71
01-2-02712-610-003-00	SPED BUSING - General Supplies - Elem	\$0.00	\$0.00	\$1,116.81	0.00
01-2-02730-431-000-00	BUSING - Repairs & Maint Service	\$512.82	\$6,000.00	\$3,040.36	50.67
01-2-02730-610-000-00	BUSING - General Supplies	\$0.00	\$1,000.00	\$0.00	0.00
01-2-02790-510-001-00	BUSING - OTHER - Contracted - HS	\$10,684.80	\$112,500.00	\$48,861.29	43.43
01-2-02790-510-002-00	BUSING - OTHER - Contracted - MS	\$10,911.60	\$112,500.00	\$40,460.94	35.96
01-2-02790-510-003-00	BUSING - OTHER - Contracted - Elem	\$22,395.20	\$225,000.00	\$88,685.35	39.41
	<b>Pupil Transportation</b>	<b>\$62,060.48</b>	<b>\$706,500.00</b>	<b>\$279,763.15</b>	<b>0.40</b>
01-2-04700-720-001-00	FACILITIES - Building Improve - HS	\$0.00	\$100,000.00	\$3,685.00	3.68
01-2-04700-720-002-00	FACILITIES - Building Improve - MS	\$0.00	\$100,000.00	\$0.00	0.00
	<b>Facilities</b>	<b>\$0.00</b>	<b>\$200,000.00</b>	<b>\$3,685.00</b>	<b>0.02</b>
01-2-03535-151-002-00	HAL - Extra Duty - Teachers- MS	\$102.50	\$1,230.00	\$410.00	33.33
01-2-03535-221-002-00	HAL - FICA - Teacher MS	\$7.82	\$100.00	\$31.34	31.34
01-2-03535-231-002-00	HAL - Retirement - Teachers - MS	\$7.61	\$100.00	\$31.80	31.80
01-2-03535-237-002-00	HAL - Incr Retirement -Teacher - MS	\$0.67	\$0.00	\$1.34	0.00
01-2-03535-610-002-00	HAL - General Supplies - MS	\$0.00	\$2,570.00	\$0.00	0.00
01-2-03535-810-002-00	HAL - Dues and Fees - MS	\$0.00	\$500.00	\$0.00	0.00
01-2-03551-610-001-00	CATEG GRANT - Career Ed Supplies - HS	\$4,907.68	\$7,500.00	\$11,446.68	152.62
01-2-03599-734-000-00	CATEG GRANT - Technology Hdwe	\$0.00	\$16,000.00	\$17,466.60	109.16
01-2-06200-111-003-00	TITLE - Salaries - Teachers - Elem	\$5,885.25	\$70,623.00	\$23,541.00	33.33
01-2-06200-211-003-00	TITLE - Group Insurance - BCBS - Teachers - Elem	\$1,311.65	\$18,275.00	\$5,246.60	28.70

01-2-06200-211-003-01	TITLE - Group Insur - LTD - Teacher - Elem	\$25.93	\$338.00	\$103.72	30.68
01-2-06200-221-003-00	TITLE - Social Security - Teachers - Elem	\$448.25	\$5,403.00	\$1,794.98	33.22
01-2-06200-231-003-00	TITLE - Retirement - Teachers - Elem	\$436.89	\$5,706.00	\$1,747.48	30.62
01-2-06200-237-003-00	TITLE - Retirement Increase - Elem	\$38.81	\$0.00	\$155.22	0.00
01-2-06200-271-003-00	TITLE - Workers Comp - Teachers - Elem	\$0.00	\$268.00	\$239.00	89.17
01-2-06200-281-003-00	TITLE - Health Benefits -HAS_ Teachers - Elem	\$0.00	\$0.00	\$845.08	0.00
01-2-06200-330-003-00	TITLE - Employee Training - Elem	\$0.00	\$500.00	\$55.40	11.08
01-2-06200-610-003-00	TITLE - General Supplies - Elem	\$90.00	\$500.00	\$90.00	18.00
01-2-06406-591-003-00	IDEA PS - Speech Cont Svc Purch - ESU6 - Elem	\$0.00	\$6,500.00	\$0.00	0.00
01-2-06408-561-001-00	IDEA BASE EP - Tuition paid to SUCCESS - HS	\$0.00	\$52,128.00	\$0.00	0.00
01-2-06408-561-002-00	IDEA BASE EP - Tuition paid to SUCCESS - MS	\$0.00	\$52,129.00	\$0.00	0.00
01-2-06408-591-003-00	IDEA BASE EP - Speech Svcs Contracted thru ESU6 - Elem	\$0.00	\$12,000.00	\$0.00	0.00
01-2-06992-650-001-00	REAP - Supplies - Technology Related- Secondary - HS	\$5,898.00	\$25,630.00	\$5,898.00	23.01
	<b>Federal &amp; State Programs</b>	<b>\$19,161.06</b>	<b>\$278,000.00</b>	<b>\$69,104.24</b>	<b>0.25</b>
01-2-08000-912-000-00	Fund Transfers to School Nutrition Fund	\$27,500.00	\$330,000.00	\$110,000.00	33.33
01-2-08000-913-000-00	Fund Transfers to Activities Fund	\$6,000.00	\$72,000.00	\$24,000.00	33.33
	<b>IntraFund Support</b>	<b>\$33,500.00</b>	<b>\$402,000.00</b>	<b>\$134,000.00</b>	<b>0.33</b>
	<b>DECEMBER TOTALS</b>	<b>\$693,524.87</b>	<b>\$10,463,500.00</b>	<b>\$3,147,229.11</b>	<b>0.30</b>
	<b>Intrafund Transfers</b>				
01-2-09000-912-000-00	NON-PGM EXPENDITURES - Fund Trsf to Nutrition Fund	\$415.08	\$0.00	\$0.00	0.00
01-2-09002-001-000-00	NON-PGM EXPENDITURES - Interfund Loan to Bond Fund	\$148,100.00	\$0.00	\$148,100.00	0.00
01-2-09003-001-000-00	NON-PGM EXPENDITURES - Interfund Loan to Special Building	(\$7,626.84)	\$0.00	\$0.00	0.00
01-2-09005-000-000-00	NON-PGM EXPENDITURES - Interfund loan to Nutrition Fund	\$972.12	\$0.00	\$0.00	0.00
01-2-09006-000-000-00	NON-PGM EXPENDITURES - Interfund Loan to Activity Fund	(\$21,488.17)	\$0.00	\$0.00	0.00
01-2-09006-220-000-00	NON-PGM EXPENDITURES - Interfund Loan to Activity Fund FICA	(\$473.82)	\$0.00	\$0.00	0.00
01-2-09006-230-000-00	NON-PGM EXPENDITURES - Interfund Loan to Activity Fund RET	(\$457.04)	\$0.00	\$0.00	0.00
01-2-09006-237-000-00	-Increased Retirement Contributions	(\$40.27)	\$0.00	\$0.00	0.00
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$812,925.93</b>	<b>\$10,463,500.00</b>	<b>\$3,295,329.11</b>	<b>0.31</b>
	<b>Depreciation Fund</b>				
02-2-02900-450-001-00	DEPR - Construction Svcs - HS	\$0.00	\$1,000,000.00	\$0.00	0.00
02-2-02900-450-002-00	DEPR - Construction Svcs - MS	\$0.00	\$300,000.00	\$0.00	0.00
02-2-02900-450-003-00	DEPR - Construction Svcs - Elem	\$0.00	\$50,000.00	\$0.00	0.00
02-2-02900-490-001-00	DEPR - Purch Property Services - HS	\$0.00	\$50,000.00	\$0.00	0.00
02-2-02900-490-002-00	DEPR - Purch Property Services - MS	\$0.00	\$50,000.00	\$0.00	0.00

02-2-02900-490-003-00	DEPR - Purch Property Services - Elem	\$0.00	\$50,000.00	\$0.00	0.00
02-2-02900-610-001-00	DEPR - General Supplies - HS	\$0.00	\$0.00	\$2,102.00	0.00
02-2-02900-610-003-00	DEPR - General Supplies - Elem	\$0.00	\$0.00	\$610.00	0.00
02-2-02900-732-001-00	DEPR - Vehicles - HS	\$0.00	\$60,000.00	\$0.00	0.00
02-2-02900-733-003-00	DEPR - Furniture & Fixtures - Elem	\$0.00	\$0.00	\$10,253.00	0.00
02-2-02900-739-001-00	DEPR - Equipment - HS	\$0.00	\$160,000.00	\$0.00	0.00
02-2-02900-739-002-00	DEPR - Equipment - MS	\$0.00	\$160,000.00	\$0.00	0.00
<b>TOTAL DEPRECIATION FUND</b>		<b>\$0.00</b>	<b>\$1,880,000.00</b>	<b>\$12,965.00</b>	<b>0.01</b>

<b>EMPLOYEE BENEFIT FUND</b>					
03-2-02900-290-000-00	EBF - Employee FSA Benefits	\$5,715.64	\$60,000.00	\$10,123.25	16.87
03-2-02900-890-000-00	EBF - Other Misc Expense	\$546.90	\$2,700.00	\$711.90	26.36
<b>Subtotal of Element: [Fund] 03 - Employee Benefit Fund</b>		<b>\$6,262.54</b>	<b>\$62,700.00</b>	<b>\$10,835.15</b>	<b>17%</b>

<b>Activity Fund</b>					
05-2-02900-340-001-00	ACT - Purchased Services - HS	\$14,501.53	\$100,000.00	\$37,620.99	37.62
05-2-02900-340-002-00	ACT - Purchased Services - MS	\$0.00	\$20,000.00	\$0.00	0.00
05-2-02900-440-001-00	ACT - Rental of equip	\$0.00	\$0.00	\$3,150.00	0.00
05-2-02900-580-001-00	ACT - Travel - HS	\$3,187.87	\$20,000.00	\$17,597.07	87.98
05-2-02900-580-002-00	ACT - Travel - MS	\$0.00	\$10,000.00	\$0.00	0.00
05-2-02900-610-001-00	ACT - General Suppliesondary - HS	\$11,350.77	\$325,000.00	\$70,539.98	21.70
05-2-02900-610-002-00	ACT - General Suppliesondary - MS	\$0.00	\$50,000.00	\$0.00	0.00
05-2-02900-739-000-00	ACT - Other Equip	\$0.00	\$10,000.00	\$0.00	0.00
05-2-02900-810-001-00	ACT - Dues & Entry Feesondary - HS	\$1,466.40	\$10,000.00	\$28,110.67	281.10
05-2-02900-810-002-00	ACT - Dues & Entry Feesondary - MS	\$0.00	\$5,000.00	\$445.00	8.90
05-2-02900-810-003-00	ACT - Dues & Entry Feesondary - Elem	\$0.00	\$0.00	\$145.00	0.00
05-2-02900-890-001-00	ACT - Miscellaneous Expendituresondary - HS	\$0.00	\$10,000.00	\$0.00	0.00
05-2-02900-890-002-00	ACT - Miscellaneous Expendituresondary - MS	\$0.00	\$10,000.00	\$0.00	0.00
05-2-02900-890-003-00	ACT - Miscellaneous Expendituresondary - Elem	\$0.00	\$5,000.00	\$0.00	0.00
<b>TOTAL ACTIVITY FUND</b>		<b>\$30,506.57</b>	<b>\$575,000.00</b>	<b>\$157,608.71</b>	<b>0.27</b>

<b>School Nutrition Fund</b>					
06-2-03100-110-001-00	SN - Salaries - Regular - Kitchen - HS	\$4,105.23	\$46,000.00	\$16,837.08	36.60
06-2-03100-110-002-00	SN - Salaries - Regular - Kitchen - MS	\$4,105.24	\$46,000.00	\$14,061.03	30.56
06-2-03100-110-003-00	SN - Salaries - Regular - Kitchen - Elem	\$7,407.40	\$85,000.00	\$31,918.04	37.55
06-2-03100-120-001-00	SN - Salaries - Subs - Kitchen - HS	\$0.00	\$7,000.00	\$3,784.40	54.06
06-2-03100-120-003-00	SN - Salaries - Subs - Kitchen - Elem	\$0.00	\$2,300.00	\$0.00	0.00
06-2-03100-210-001-01	SN - Group Ins - LTD - Kitchen - HS	\$39.32	\$300.00	\$103.73	34.57
06-2-03100-210-002-01	SN - Group Ins - LTD - Kitchen - MS	\$0.00	\$300.00	\$0.00	0.00

06-2-03100-210-003-01	SN - Group Ins - LTD - Kitchen - Elem	\$19.71	\$300.00	\$78.84	26.28
06-2-03100-220-001-00	SN - Soc Sec - Kitchen - HS	\$316.39	\$4,000.00	\$1,583.44	39.58
06-2-03100-220-002-00	SN - Soc Sec - Kitchen - MS	\$313.35	\$4,000.00	\$1,073.59	26.83
06-2-03100-220-003-00	SN - Soc Sec - Kitchen - Elem	\$563.13	\$7,000.00	\$2,428.64	34.69
06-2-03100-230-001-00	SN - Retirement - Kitchen - HS	\$270.13	\$3,200.00	\$968.01	30.25
06-2-03100-230-002-00	SN - Retirement - Kitchen - MS	\$270.11	\$3,200.00	\$966.37	30.19
06-2-03100-230-003-00	SN - Retirement - Kitchen - Elem	\$522.94	\$6,700.00	\$2,285.89	34.11
06-2-03100-237-001-00	SN - Retirement Increase - HS	\$24.15	\$0.00	\$86.23	0.00
06-2-03100-237-002-00	SN - Retirement Increase - MS	\$23.88	\$0.00	\$85.53	0.00
06-2-03100-237-003-00	SN - Retirement Increase - Elem	\$46.38	\$0.00	\$202.80	0.00
06-2-03100-270-001-00	SN - Workers Comp - Kitchen - HS	\$0.00	\$2,725.00	\$2,722.00	99.88
06-2-03100-270-003-00	SN - Workers Comp - Kitchen - Elem	\$0.00	\$1,975.00	\$1,975.00	100.00
06-2-03100-610-001-00	SN - General Supplies - HS	\$693.18	\$8,000.00	\$5,393.89	67.42
06-2-03100-610-003-00	SN - General Supplies - Elem	\$879.15	\$7,000.00	\$2,306.00	32.94
06-2-03100-630-001-00	SN - Food - HS	\$12,435.32	\$67,500.00	\$62,049.60	91.92
06-2-03100-630-002-00	SN - Food - MS	\$0.00	\$67,500.00	\$0.00	0.00
06-2-03100-630-003-00	SN - Food - Elem	\$7,657.98	\$130,000.00	\$36,687.50	28.22
06-2-09001-000-000-00	SN - Non Pgm Exp - Interfund with GF	(\$27,572.20)	\$0.00	\$0.00	0.00
06-2-09005-000-000-00	SN - Non Pgm Exp - Activity	(\$1,432.01)	\$0.00	\$0.00	0.00
<b>TOTAL NUTRITION FUND</b>		<b>\$10,688.78</b>	<b>\$500,000.00</b>	<b>\$187,597.61</b>	<b>0.38</b>
<b>Bond Fund</b>					
07-2-05000-830-000-00	BF - Fees	\$0.00	\$190,312.00	\$0.00	0.00
07-2-05000-831-000-00	BF - Redemption of Principal	\$465,000.00	\$465,000.00	\$465,000.00	100.00
07-2-05000-832-000-00	BF - Interest on Long-Term Debt	\$25,730.85	\$48,900.00	\$25,730.85	52.61
<b>TOTAL BOND FUND</b>		<b>\$490,730.85</b>	<b>\$704,212.00</b>	<b>\$490,730.85</b>	<b>0.70</b>
<b>Special Building Fund</b>					
08-2-02610-441-000-00	SB - Rental of Building	\$0.00	\$60,000.00	\$60,000.00	100.00
08-2-04300-340-003-00	SB - Prof Services - Elem	\$4,232.50	\$0.00	\$8,097.50	0.00
08-2-04700-450-001-00	SB - Bldg Improvements - Construc - HS	\$0.00	\$212,600.00	\$0.00	0.00
08-2-04700-450-002-00	SB - Bldg Improvements - Construc - MS	\$0.00	\$200,000.00	\$0.00	0.00
08-2-04700-450-003-00	SB - Bldg Improvements - Construc - Elem	\$46,151.65	\$1,000,000.00	\$687,454.12	68.74
08-2-04700-610-003-00	SB - Bldg Improv - Supplies - Elem	\$0.00	\$0.00	\$1,021.69	0.00
08-2-04700-720-001-00	SB - Buildings incl HVAC - HS	\$0.00	\$500,000.00	\$0.00	0.00
08-2-04700-720-002-00	SB - Buildings incl HVAC - MS	\$0.00	\$500,000.00	\$0.00	0.00
<b>TOTAL SPECIAL BUILDING FUND</b>		<b>\$50,386.15</b>	<b>\$3,472,600.00</b>	<b>\$771,762.11</b>	<b>0.22</b>

# Exeter-Milligan-Friend

## Bank Account Reconcile Report

*Nutrition Fund-  
Bills Paid December*

[Cycle Name]: "FY25-26", [Status]: Equals Cleared; Outstanding; ; Created On: 12/29/2025 10:06:58 AM

Source	Source Reference	Date	Description	Withdrawal Amount
AP Warrant	530	12/03/2025	Hiland Dairy	\$ 2,251.22
AP Warrant	529	12/03/2025	General Fund EMF	\$ 135.74
AP Warrant	532	12/03/2025	Jess, Morgan	\$ 30.71
AP Warrant	527	12/03/2025	Andreassen, Cynthia	\$ 21.24
AP Warrant	ACH	12/03/2025	Sysco Lincoln	\$ 15,116.71
AP Warrant	528	12/03/2025	Cash-Wa Distributing	\$ 4,315.91
AP Warrant	531	12/03/2025	Jackson Services Inc	\$ 183.90
AP Warrant	533	12/05/2025	Gregs Market	\$ 128.11

\$ 22,183.54

## E-M-F Public School

### Board of Education - Payments to be Approved

1/5/2026

#### **Manual Checks/Funds Transfers done in Dec**

##### **GENERAL FUND**

Payroll	December payroll (Gen Fund portion)	\$ 495,501.11
Bond Fund	loan funds	\$ 148,100.00
		<u>\$ 643,601.11</u>

##### **NUTRITION FUND**

Payroll	December payroll (Nutrition portion)	\$ 14,182.47
Accounts Payable	December bills (separate listing)	\$ 22,183.54
		<u>\$ 36,366.01</u>

##### **SPECIAL BLDG FUND**

Architectural Design Assoc	elem renovations - 25-053 Appl #13	\$ 1,932.50
		<u>\$ 1,932.50</u>

#### **January Presentations**

##### **GENERAL FUND**

A&M	busing for December	\$ 56,691.40
Activity Fund	January support	\$ 6,000.00
Belle Prairie Electric	kitchen repairs - EX	\$ 150.00
Black Hills Energy	natural gas	\$ 1,780.31
Blick	art supplies	\$ 46.80
Capital Business Systems	copier lease	\$ 58.00
Charles M Hroch	boiler inspection EX	\$ 200.00
Constellation	natural gas - FR	\$ 5,449.71
Culligan of York	rental - reverse osmosis	\$ 103.00
DAS State Acctg - State of Nebraska	internet service -nov	\$ 317.87
Eakes	copier/printer usage; janitorial	\$ 3,050.56
Ekeler Repair Automative	replace van tire	\$ 51.50
ESU6	Tech, SPED contracted services Q1	\$ 129,915.21
Facility Advocates	HVAC service agreement - EX Year 2 of 3	\$ 8,494.00
Farmers Coop - Dorchester	fuel	\$ 3,731.73
Farmers Coop - Parts City	supplies	\$ 150.91
GO Physical Therapy	SPED contracted services	\$ 17,536.05
Harris	tax forms	\$ 272.80
Hometown Leasing	copier/printer lease	\$ 1,550.98
Jaymar Business Forms	tax forms	\$ 54.08
JourneyEd	MSOffice subscription	\$ 1,725.50
JW Pepper	music	\$ 67.99
McBride Trucking & Excavating	rock delivered to west parking lots - FR	\$ 1,110.21
Menards - Lincoln South	shop supplies	\$ 104.08
Mid-American Research Chemical	gym floor finish	\$ 1,520.00
Nebr Center for Ed of Children - BVI	SPED contracted services	\$ 1,108.80
Nebraska Leadership Seminar	registration - student conf	\$ 300.00
Nutrition Fund	January support	\$ 27,500.00
Perennial	electricity EX	\$ 1,806.31
Perry Law	legal services	\$ 1,170.00
Presto-X	exterminator	\$ 221.17
Quadient Finance	refill postage meter	\$ 200.00
Qwik6	fuel	\$ 2,177.33
Seward County Independent	publish legals	\$ 55.23
Shred-It	paper shredding,recycle	\$ 166.32
SparqData Solutions	Sparq Meeting subscription	\$ 2,700.00

Sports Facility Maintenance	inspection of backstops, curtains in FR west gym	\$	3,844.50
TK Elevator	monthly maint agree	\$	243.67
USBank VISA	activity purchases	\$	7,600.88
USBank VISA	nutrition purchases	\$	33.76
USBank VISA	Dollar General - supplies	\$	60.50
USBank VISA	Column Software - publish legals	\$	8.48
USBank VISA	Qwik6 - fuel for vans	\$	153.05
USBank VISA	Walmart, Qwik6 - food for FCS projects	\$	852.62
USBank VISA	Amazon - tech supplies	\$	3,565.53
USBank VISA	Amazon - janitorial	\$	129.99
USBank VISA	Amazon - general supplies	\$	231.05
USBank VISA	Voip - telephone service	\$	50.00
USBank VISA	Qwik6 - supplies - ag	\$	33.41
USBank VISA	Formative.com - curriculum - 4th gr	\$	144.00
USBank VISA	Cornhusker Garage - parking	\$	3.00
USBank VISA	Walmart, Colby Ridge - supplies for semester celebrations, awards	\$	958.49
Verizon	cell phone- Briske	\$	152.50
VVS	supplies	\$	54.99
Vyhnalek, Lori	reimb fuel for school van	\$	46.46
White, Darcy	mileage to game	\$	35.00
WoodRiver Energy	natural gas - EX	\$	2,227.27
Zaner-Bloser	teaching supplies	\$	107.25
			<u>\$ 298,074.25</u>
<b>Late Presentations:</b>			
Beaver Hardware	supplies	\$	564.82
Black Hills Energy	natural gas	\$	342.40
City of Friend	water & sewer	\$	473.40
Constellation	natural gas	\$	919.90
Culligan of Crete	water softener FR	\$	35.00
Eakes	paper, janitorial	\$	1,777.13
Fillmore County Hospital	mental health counseling	\$	4,729.17
Kopchos	garbage - EX	\$	427.00
Mid-American Research Chemical	gym floor finish	\$	4,262.50
Nebr Middle Level Ed Assoc	workshop registration	\$	150.00
NCS Pearson	SPED testing supplies	\$	66.48
Segra	WAN lease	\$	3,440.18
Seward County Independent	publish legals	\$	4.55
Time Management	time clock monthly contract	\$	93.96
Waste Connections	garbage service FR	\$	362.16
Windstream	telephone	\$	471.06
			<u><u>\$ 316,193.96</u></u>



Monday, January 5, 2026 At Friend @ 7:30



**Items of Interest**



**Upcoming Events**



**Staff/Student  
Shoutouts**

Food Drive Pizza Party 12/10 - Kinders

School Improvement

- Improving writing across all curricular areas
- 3 Fridays scheduled to meet with team and staff

Winter Concert

Winter MAP Testing

BRC - Jan 19

School Improvement

Team:

Amanda Pettygrove

Kary Archer

Steph Svehla

Madalynn Fousek

Paula Andersen

Khrystyne Wade

Matt Nicholas

Kirsten Fike



## *Mrs. Stutzman's Principal Report*

# January

### *What has happened...*

- *End of semester (report cards, celebrations, etc)*
- *Academic Pep Rally- Prizes voted on by the students*
- *Bobcat Buddies (Minute to Win it Games)*
- *State Principals Conference*
- *Winter Concerts*

### *What is coming up...*

- *Staff Work Day*
- *Monthly Mentee meeting*
- *11<sup>th</sup> Grade Practice ACT*
- *Cohort (January 19<sup>th</sup> in Dorchester)*
- *SIP work*

***"Better Together"***



## Exeter-Milligan-Friend Public Schools

501 S. Main Street/ P.O. Box 67, Friend, NE 68359

Phone: 402-947-2781 Fax: 402-947-2026

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

### Administration

Superintendent: Derek Anderson

K-5 Principal: Laura Kroll

6-12 Principal: Liz Stutzman

To: Board of Education

CC: Principals

From: Derek Anderson, Superintendent

Date: January 5, 2026

RE: Monthly Report

#### **Board Items**

- 1) Dates to keep in mind...
  - a) NRCSA Spring Conference - March 18-20
  - b) Will make reservations next week
- 2) Strategic Plan
  - a) Working to get a date for a work session.

#### **Staff/Student Items**

- 1) Work Based Learning Update
  - a) Miranda plans to address Sophomore class
    - i) Help them understand what WBL will be
    - ii) Working to have plans for a class next year with the intention of getting kids into businesses Spring semester next year.
- 2) Jim Pfeiffer has decided to retire at the end of the school year.

#### **Facility & Finance Items**

- 1) The Fitness Center in Exeter is open.
- 2) Past Championship, Runner-up and Third Place board will be installed tomorrow
- 3) Greenhouse sign
  - a) Getting delivered this week
- 4) We are 33% through the fiscal year and have spent 31% of the budget.



December 16<sup>th</sup>, 2025

Dear Mr. Anderson and EMF BOE,

Please accept this letter as formal notification that I am resigning from my position as a secondary science teacher/activities director at Exeter Milligan Friend Public Schools at the end of the 25-26 school year.

Thank you for the opportunity to work in this position for the past 34 years. I have greatly enjoyed and appreciated the opportunities as both a teacher and a coach. The opportunities my family and I have had during my tenure at Friend have been memorable, and I will look fondly on the memories for the rest of my life. I have truly enjoyed the experiences and colleagues while working here and will always cherish the time at FPS/EMF.

I wish you continued success as you move forward with the EMF district, and I wish the very best for EMF and you in the future.

Sincerely,

  
Jim Pfeiffer

Business OperationsInternal Controls

The District will develop and maintain internal control procedures as required by law and in accordance with sound fiscal monitoring practices that will ensure appropriate oversight of state and federal funds. The following internal control procedures will be utilized for all federal grants:

Generally: If the District receives federal awards, grants, or other funds, the District will:

- 1) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the District manages the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The District will endeavor to develop and align these internal controls consistent with the “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO);
- 2) Comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the federal award;
- 3) Evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of federal award;
- 4) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and
- 5) Take reasonable cybersecurity and other measures to safeguard protected personally identifiable information and other information the federal awarding agency, or pass-through entity, designates as “sensitive” or the District considers sensitive, consistent with applicable federal, state, and local laws regarding privacy and responsibility over confidentiality.

Legal Reference: 2 C.F.R. § 200.303.

Management requirements: The District will manage equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until the District disposes of such equipment. The District will, as a minimum, meet the following requirements:

- 1) Maintain property records of the equipment (including equipment description, serial number or other identification number, source of funding, acquisition date, and the like);
- 2) Maintain a physical inventory procedure, with an inventory occurring at a minimum of every two (2) years;
- 3) Implement a control system to ensure safeguards for preventing property loss, damage, or theft;
- 4) Implement adequate maintenance procedures for the equipment; and
- 5) Implement sales and disposition procedures for the equipment to ensure the highest possible return.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of in accordance with the Board's Sale and Disposal of Property Policy.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value in excess of \$10,000 (per unit), may only be sold or otherwise disposed of in accordance with the provisions of 2 C.F.R. § 200.313(e)(2)-(3).

Legal Reference: 2 C.F.R. §§ 200.313 & 200.303.

Procurement: The District will use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable federal law and the requirement standards imposed by law, including:

- 1) A procedure for micro-purchases (Under \$15,000);
- 2) A procedure for simplified acquisition thresholds (between \$15,000 to \$350,000);
- 3) A procedure for sealed bids (over \$350,000);
- 4) A procedure for competitive proposals (with an explanation for why sealed bids were not accepted if over \$350,000); and
- 5) A procedure for noncompetitive bids.

Legal Reference: 2 C.F.R. §§ 200.317 through 200.326.

Cross-Reference: Policies 3130 & 3131.

Contract Terms: All contracts funded (in whole or in part) by federal funds and/or federal awards must contain the following terms or, via this Policy, the following terms are required and incorporated into any such contracts:

- 1) An assurance that minority business enterprises and labor surplus area firms are used, when possible;
- 2) An Anti-Lobbying clause for all contracts, including an Anti-Lobbying Certification, for contracts exceeding \$100,000;
- 3) A Suspension and Debarment clause;
- 4) A provision for termination for cause and for convenience, including the manner by which it will be affected and the basis for settlement;
- 5) A clause that addresses administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and a provision for sanctions and penalties;
- 6) For contracts in excess of \$150,000, a clause addressing the Clean Air Act and the Federal Water Pollution Control Act;
- 7) A provision maintaining contract oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders;
- 8) A provision addressing the District's conflict of interest policies; and
- 9) A requirement that the contractor maintains records related to the contracted work.

Legal Reference: 2 CFR § 200.319(d); 2 CFR § 200.321; 2 CFR § 200, Appendix II(I); 2 CFR § 200, Appendix II(H); 2 CFR § 200, Appendix II(B); 2 CFR § 200, Appendix II(A); 2 CFR § 200, Appendix II(G); 2 CFR § 200.318(b); 2 CFR § 200.318(c)(1); 2 CFR § 200.318(i); 2 CFR § 200.324(a); 2 CFR § 200.324(b).

Federal Interest Reporting: The District will follow the required federal interest reporting and recording requirements, if applicable, for any real property or improvement interest financed, in whole or in part, with federal funds.

Legal Reference: 2 CFR §§ 200.310-200.313.

Record Retention: Financial records, supporting documents, statistical records, and all other related records pertinent to a federal award will be retained for a period of three (3) years from the date of submission of the final expenditure report or, for federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the federal awarding agency or pass-through entity in the case of a sub-recipient, or as otherwise specified by the federal award or federal law.

For all other records, the District will retain such records for the length of time as required by law.

Legal Reference: 2 C.F.R. § 200.333, 2 C.F.R. § 200.334 & 34 C.F.R. § 81.31.

Suspension and Debarment: The District will not contract with any entity or individual who has been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. Before entering into a contract regarding a federal award, the District will either: (1) verify that a vendor has not been debarred, suspended or otherwise excluded via SAM.gov, (2) collect a verification from that vendor; or (3) add a clause to the contract with the vendor. The District will maintain a copy of said verification or documentation.

Legal Reference: 2 C.F.R. § 200.213.

Financial Management: The District will maintain financial management systems to account for the federal funds, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award. These records will be sufficient to permit the District to prepare reports required by general and program-specific terms and conditions and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award. The financial management system will provide for the following:

- 1) Identifying all of the federal awards received and expended and the federal programs under which they were received;
- 2) Ensuring that accurate, current, and complete disclosure of the financial results of each federal award or program are maintained in accordance with reporting requirements;
- 3) Maintaining records and documentation that sufficiently identify the amount, source, and expenditure of funds for federally funded activities;
- 4) Ensuring effective controls over accountability and safeguards for all funds, property, and other assets;
- 5) Comparing actual expenditures with budget amounts for each federal award;
- 6) Ensuring payments of federal funds are made in accordance with applicable law, including 2 CFR § 200.305; and
- 7) Determining the allowability of costs in accordance with applicable law and the conditions of the federal award.

Legal Reference: 2 C.F.R. § 200.302.

Program Income: The District will consult with the federal awarding agency and refer to the applicable law and federal program terms and conditions to determine how to account for, deduct and otherwise handle income from federal programs.

Legal Reference: 2 C.F.R. § 200.307.

Cost Sharing or Matching: For all federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the District's cost sharing or matching, when such contributions meet all of the following criteria:

- 1) Are verifiable from the District's records;
- 2) Are not included as contributions for any other federal award;
- 3) Are necessary and reasonable for accomplishment of project or program objectives;
- 4) Are allowable under the applicable Cost Principles requirements;
- 5) Are not paid by the Federal Government under another federal award, except where the federal statute authorizing a program specifically provides that federal funds made available for such program can be applied to matching or cost sharing requirements of other federal programs;
- 6) Are provided for in the approved budget when required by the federal awarding agency; and
- 7) Conform to other provisions of the law or terms and conditions of the federal award, as applicable.

Legal Reference: 2 C.F.R. § 200.306.

Compensation: Compensation for personal services includes all remuneration for services of employees rendered during the period of performance under the federal award, including, but not limited to wages, salaries, and fringe benefits. Costs of compensation may be allowable under federal law and the federal grant to the extent that they satisfy the following requirements:

- 1) Is reasonable for the services rendered; and
- 2) Conforms to the established written expectations of the District, as applied consistently to both federal and non-federal activities.

If the District intends to charge compensation to federal awards, such charges will be based on records that accurately reflect the work performed, and will:

- 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- 2) Be incorporated into the official records of the District;
- 3) Reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of compensated activities;
- 4) Encompass both federally assisted, and all other activities compensated by the District on an integrated basis, but may include the use of subsidiary records as defined in the District's written procedures;
- 5) Comply with the established accounting policies and practices of the District; and
- 6) Differentiate and account for the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two (2) or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Any leave and/or fringe benefits charged to a federal award must satisfy all criteria set forth in 2 C.F.R. § 200.431(b) and/or (c).

Budget estimates will generally not be used to support charges to federal awards but may be used for interim accounting purposes.

Legal Reference: 2 C.F.R. §§ 200.430 & 200.431.

Federal Funds for Construction Projects: If the District is granted the authority to use federal funds for a construction project, the District will follow the Davis-Bacon and Related Acts, including the payment of “prevailing wages” to those who work on the job site, as well as the contractor bonding requirements.

Legal Reference: 40 U.S.C. § 3141, et seq; 2 C.F.R. § 200.326.

Capitalization and Depreciation: The District will follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E, when charging these specific expenditures to a federal grant. When applicable, District staff will check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, federal, state, or program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those requirements. The following rules of allowability apply to equipment and other capital expenditures:

- 1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the federal awarding agency or pass-through entity.
- 2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$10,000 or more have the prior written approval of the federal awarding agency or pass-through entity.
- 3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the federal awarding agency or pass-through entity.
- 4) Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 CFR § 200.436 and 2 CFR § 200.465.
- 5) When approved as a direct cost by the federal awarding agency or pass-through entity under Sections A - C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the federal awarding agency.
- 6) If the District is instructed by the federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.

- 7) Any depreciation will be computed, charged, and recorded in a manner consistent with federal regulations and any requirements of the federal awarding agency.

Legal Reference: 2 C.F.R. §§200.436 & 200.439.

Conflict of Interest: No District employee, agent, or Board Member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by or with federal funds. A “conflict of interest” includes, but is not limited to, a financial or other interest in or a tangible personal benefit from federal funds that would directly or indirectly benefit either (1) the employee, agent, or board member; (2) any member of their immediate family; or their spouse or partner, or (3) an organization that employs or is about to employ those individuals. District employees, agents, and Board Members may only accept gratuities, favors, or anything of monetary value from federally funded contractors in accordance with the District’s Conflict of Interest Policy. Any District employee, agent, or Board Member who knowingly violates these terms may be subject to discipline, up to and including termination of employment and/or referral for possible criminal prosecution.

Legal Reference: 2 C.F.R. §§ 200.112 & 200.318.

Unexpected or Extraordinary Circumstances: For all federal awards, if the District does not currently have in place a sufficient policy that addresses extraordinary circumstances, such as those caused by COVID-19, the District may amend or create a policy at a later date in order to put emergency contingencies in place for federal and non-federal similarly situated employees. If the conditions exist for charges to be made to the federal grant, then charges may also be made to any non-federal sources that are used by the District in order to meet a matching requirement. The District will take other steps to comply with federal award requirements in the event of unexpected or extraordinary circumstances.

Legal Reference: 2 C.F.R. § 200, et seq.

Date of Adoption: [Insert Date]

## Business Operations

### Procurement Plan – School Food Authorities

The following procurement policy statement shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. This statement is meant to provide guidance to our personnel and vendors on acceptable and/or required procurement practices. Our goal is to fully implement all required and recommended procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the State Agency.

### **Procurement Policy**

The purchasing procedure to be followed shall be determined by the anticipated total annual expenditure on items related to the food service program:

- When the annual total for food service program related items is less than \$350,000 (simplified acquisition threshold) per procurement event or in aggregate purchases this organization will follow the informal simplified acquisition threshold procedures.
- When the annual total for food service program related items is greater than \$350,000 (simplified acquisition threshold) per year per procurement event or in aggregate purchases this organization will follow the Formal Competitive Solicitation Procedures.

### Micro-Purchase Procedures

Micro-Purchases may be used for single purchases under \$15,000 made with a vendor [2 CFR 200.320(a)].

Prices will be reviewed for reasonableness [2 CFR 200.320(a)].

Purchases will be spread equitably among all qualified sources [2 CFR 200.320(a)].

### Simplified Acquisition Threshold Procedures

For purchases made below the simplified acquisition threshold, simplified acquisition threshold procedures will be utilized to purchase necessary goods and services. When simplified acquisition threshold procedures are used, this organization will take the following steps:

1. Contact a reasonable number of qualified vendors.
2. Write specifications for goods and services.
3. Document each vendor's quoted price. (ex. log sheet)
3. Select the company that provides the lowest, most responsive, and responsible bid.
4. Document supplier who was awarded the quote.
5. Manage orders by confirming product and prices match quotes.

Formal Competitive Solicitation Procedures

For purchases made in excess of the simplified acquisition threshold, a Formal Competitive Solicitation will be conducted. When Formal Competitive Solicitation Procedures are used, this organization will take the following steps:

1. Prepare an Invitation for Bid (“IFB”) or Request for Proposal (“RFP”) document specifically addressing the items to be procured
  - a. Include detailed specifications
  - b. Ensure price will be most heavily weighted
2. Publicly announce and advertise the bid/proposal at least 21 calendar days prior to bid opening
  - a. Announcements will include the date, time and location in which bids will be opened
3. Determine the most responsive and responsible bid/proposal by using the selection criteria set forth in the bid/proposal document
  - a. Responsible bidders will be those whose bid/proposal conform to all of the terms, conditions and requirements of the IFB/RFP
  - b. Responsible bidders will be those who are capable of performing successfully under the terms and conditions of the contract.
4. Award the contract
  - a. To the most responsive and responsible bidder based on the criteria set forth in the IFB/RFP
  - b. At least two weeks before program operations begin
  - c. If a protest is received, it must be handled in accordance with 7 CFR 210.21
5. Retain all records pertaining to the formal competitive bid process for a period of five years plus the current year

(Note: If the simplified acquisition threshold established in the sponsor’s procurement policy statement is less than \$350,000, the smaller bid threshold will govern.)

Procurement Summary

This organization incorporates the following elements into the Procurement Policy Statement, as required by 2 CFR 200 and 7 CFR parts 210, 3016 and 3019.

- A. Competition: We shall demonstrate our goods and services are procured in an openly competitive manner. Competition will not be unreasonably restricted. [7 CFR 210.21(c)(1)] [2 CFR Part 200.319(a)(1-7)]
- B. Comparability: We recognize for true competition to take place, we must maintain reasonable product specifications to adequately describe the products to be purchased and the volume of planned purchases based upon pre-planned menu cycles. [2 CFR 200.319(d)(2)]
- C. Documentation: We shall maintain for the current year and the preceding three years all significant materials that will serve to document our policies and procedures. [2 CFR 200.318(i)]

- D. Code of Conduct: This program shall be governed by the attached Code of Conduct and it shall apply to all personnel, employees, directors, agents, officers, volunteers or any person(s) acting in any capacity concerning the food service procurement program. [2 CFR 200.318(c)(1)]
- E. Contract Administration: Purchases shall be checked or verified by designated staff to assure that all goods and services are received and prices verified. All invoices and receipts shall be signed, dated, and maintained in the documentation file. [2 CFR Part 200.318(b)]
- G. General Requirements:
1. Small, minority, veteran-owned, and women's businesses enterprises and labor surplus firms are used when possible. [2 CFR 200.321]
  2. Ensure compliance with the Buy American Provision when purchasing food 7 CRF 210.21(d).
  3. A cost or price analysis in connection with every procurement action in excess of the simplified acquisition threshold including contract modifications. [2 CFR 200.324(a)]
  4. Documented Procurement Procedures and activities will be maintained. [2 CFR 200.318(a)]
- H. Duties of Food Service Supervisor:
1. Plan the goods or services needed for the school food service program for the school year based on planned menus through needs assessment, forecasting and budgeting.
  2. Develop written specifications for food/supplies needed. Include details such as descriptions and product requirements (e.g. packaging, weight, pack size, etc.) for needed goods or services.
  3. Compare product specifications among all vendors/contractors. Information for prices obtained from grocery stores, farmer's markets, etc.
  4. Make procurement awards based on the lowest and best vendor's response as determined by quality, availability, service, and price.
  5. Place and confirm orders with vendors or make plans to purchase the required items.
  6. To make procurement awards based on the lowest and best vendor's response as determined by quality, availability, service and price.
  7. To work with vendors on a fair and equal basis.
  8. To conduct an in-house procurement review once per year.

Date of Adoption: [Insert Date]

Internal Board Policies - OrganizationStanding Committees

It shall be the policy of Exeter-Milligan-Friend Public Schools that the following will be the standing committees of the Board of Education:

1. Negotiations Committee
2. American Civics
3. Building and Grounds
4. Budget Committee
5. Policy Committee
6. Executive Committee (President and Vice President)

It shall further be the policy of Exeter-Milligan-Friend Public Schools that the Board President shall appoint the members of the above committees with the exception of the Executive Committee.

Legal Reference: Neb. Rev. Stat. Sec. 79-724  
Neb. Rev. Stat. Sec. 79-520

Date of Adoption: July 14, 2025  
Board Review: November 2025  
Board Updated: January 2026

## All Employees

### Hiring Process

The Board of Education and Administration is committed to employing qualified, ethical, and effective personnel who support the District's educational mission. This policy establishes a consistent, lawful, and equitable hiring process for all District employees.

#### 1. Final Authority

The Board of Education retains final authority to employ all District personnel, including both certificated and classified staff. The Superintendent or designee is responsible for administering the hiring process and recommending candidates for Board consideration and approval.

#### 2. Equal Employment Opportunity

The District shall recruit, hire, and promote employees without unlawful discrimination on the basis of any status protected by state or federal law. All hiring practices shall comply with applicable equal employment opportunity laws and regulations.

#### 3. Recruitment and Posting

All employment vacancies shall be advertised in a manner reasonably calculated to attract qualified applicants. Recruitment efforts may include, but are not limited to, posting on the District's website, statewide or regional education employment platforms, and other appropriate outlets.

Each posting shall include, at a minimum, the position title, minimum qualifications, general duties and expectations, application deadline, and a statement of equal employment opportunity. The Superintendent or designee may extend or close an application period when such action is determined to be in the best interest of the District.

#### 4. Application Process

All applicants must submit the materials required for the position, as outlined in the job posting and applicable Board policies. Required materials may include an employment application, résumé, references, transcripts, licensure documentation, and other job-related information.

The Superintendent or designee may exclude from further consideration any applicant who fails to meet minimum qualifications, submits incomplete, misleading, or materially false information, or fails to comply with application requirements.

5. Screening and Interviews

The Superintendent or designee shall screen applications to determine which candidates meet the state established minimum qualifications for the position.

Qualified candidates shall be required to participate in at least one interview. Interviews may be conducted by administrators, committees, or panels, as determined by the Superintendent or designee. Interview questions and selection criteria shall be job-related, applied consistently, and designed to assess qualifications, experience, and fitness for the position.

Interviews shall be documented, and a uniform scoring or evaluation process may be utilized to assist in ranking candidates. The Superintendent or designee retains discretion to determine candidate suitability and is not required to recommend any candidate solely based on ranking if the candidate is determined not to be in the best interest of the District. If no suitable candidate is identified, the Superintendent or designee may re-advertise the position.

6. Background Checks and Pre-Employment Requirements

All offers of employment are contingent upon the satisfactory completion of required pre-employment steps, which may include criminal history checks, verification of credentials and licensure, reference checks, verification of prior employment, and drug or alcohol testing when required by law or District policy.

Failure to satisfactorily complete pre-employment requirements may result in withdrawal of an employment offer.

7. Superintendent Recommendation

Following completion of the hiring process, the Superintendent or designee shall recommend a candidate for employment to the Board of Education. No individual shall be considered employed by the District until approved by Board action, unless otherwise authorized by law or Board policy.

When necessary to ensure continuity of District operations, the Superintendent or designee may make temporary or interim employment decisions on an emergency basis. Any such action shall be reported to the Board at its next regular meeting.

Date of Adoption: [Insert Date]

***Exeter-Milligan-Friend  
Public Schools***

***Certified  
Agreement***

***2026-2027***

***2027-2028***

## EXTRA DUTY SCHEDULE

Cat 1	Cat 2	Cat 3	Cat 4	Cat 5
Head FB Head VB Head SB Head BBB Head GBB Head BWR Head GWR Head Track	Head XC Head BGolf Head GGolf Head Concessions FFA	Assistant FB Assistant VB Assistant XC Assistant BB Assistant Track Assistant Golf Assistant SB FCCLA FBLA Striv/ScoreVision Head Cheer/Dance	Head JH FB Head JH Track Head JH VB Head JH GBB Head JH BBB Head JH B/GWR Assistant JH Coach Asst. Concessions Head One-Act Head Speech Head Play/Musical Annual HS/JH StuCo Head E-Sports	HS QB JH QB Assistant One-Act Assistant Speech Assistant Play Assistant E-Sports Assistant Dance Assistant Cheer Electric Car NHS HAL (High Ability)

	1-2 Years	3-4 Years	5+ Years
Cat 1	10%	12%	15%
Cat 2	8%	10%	12%
Cat 3	7%	9%	11%
Cat 4	5%	6%	7%
Cat 5	3%	4%	5%
AD CAT	14%	17%	20%
IM CAT	10%	11%	12%

12th	2%
11th	4%
10th	1%
9th	1%
6-8 Sponsors	1%
ELM StuCo	1%
ELM Vocal	2%
HS/JH Vocal	3%
10 Month	11%
11 Month	22%
12 Month	33%

All percentage figures are to be applied to the base.

Each position assigned will receive the full percentage as listed in the schedule. Multiple coaches/sponsors shall each receive their full percentage based on experience. 11th & 12th sponsorship may be split with each sponsor receiving half of listed percentage.

Extended contract pay (10, 11, & 12 Month) is based on the staff member's current contract rate.

The Board of Ed reserves the right to deviate from this scale.

An assistant coach moving to head may receive credit for experience in the system provided the experience is in the same sport.

The admin will make a year by year assessment as to the needs for assistant and JH coaches in each sport.

Lump sum payment will be paid for an activity at the conclusion of the activity if requested in August.

Activities (pre-approved by admin) which are not specified in the extra-duty scale will be considered for compensation.

**2026-2027 SALARY SCHEDULE**  
**4.25 x 4.25 @ \$42,000**

Step	BA	BA+9	BA+18	BA+27	BA+36/MA	MA+9	MA+18	Step
1	1.00	1.0425	1.085	1.1275	1.17	1.2125	1.255	1
	42000	43785	45570	47355	49140	50925	52710	
2	1.0425	1.085	1.1275	1.17	1.2125	1.255	1.2975	2
	43785	45570	47355	49140	50925	52710	54495	
3	1.085	1.1275	1.17	1.2125	1.255	1.2975	1.34	3
	45570	47355	49140	50925	52710	54495	56280	
4	1.1275	1.17	1.2125	1.255	1.2975	1.34	1.3825	4
	47355	49140	50925	52710	54495	56280	58065	
5	1.17	1.2125	1.255	1.2975	1.34	1.3825	1.425	5
	49140	50925	52710	54495	56280	58065	59850	
6	1.2125	1.255	1.2975	1.34	1.3825	1.425	1.4675	6
	50925	52710	54495	56280	58065	59850	61635	
7	1.255	1.2975	1.34	1.3825	1.425	1.4675	1.51	7
	52710	54495	56280	58065	59850	61635	63420	
8	1.2975	1.34	1.3825	1.425	1.4675	1.51	1.5525	8
	54495	56280	58065	59850	61635	63420	65205	
9		1.3825	1.425	1.4675	1.51	1.5525	1.595	9
		58065	59850	61635	63420	65205	66990	
10			1.4675	1.51	1.5525	1.595	1.6375	10
			61635	63420	65205	66990	68775	
11				1.5525	1.595	1.6375	1.68	11
				65205	66990	68775	70560	
12					1.6375	1.68	1.7225	12
					68775	70560	72345	
13					1.68	1.7225	1.765	13
					70560	72345	74130	

**2027-2028 SALARY SCHEDULE**  
**4.25 x 4.25 @ \$42,750**

Step	BA	BA+9	BA+18	BA+27	BA+36/MA	MA+9	MA+18	Step
1	1.00	1.0425	1.085	1.1275	1.17	1.2125	1.255	1
	42750	44567	46384	48201	50018	51834	53651	
2	1.0425	1.085	1.1275	1.17	1.2125	1.255	1.2975	2
	44567	46384	48201	50018	51834	53651	55468	
3	1.085	1.1275	1.17	1.2125	1.255	1.2975	1.34	3
	46384	48201	50018	51834	53651	55468	57285	
4	1.1275	1.17	1.2125	1.255	1.2975	1.34	1.3825	4
	48201	50018	51834	53651	55468	57285	59102	
5	1.17	1.2125	1.255	1.2975	1.34	1.3825	1.425	5
	50018	51834	53651	55468	57285	59102	60919	
6	1.2125	1.255	1.2975	1.34	1.3825	1.425	1.4675	6
	51834	53651	55468	57285	59102	60919	62736	
7	1.255	1.2975	1.34	1.3825	1.425	1.4675	1.51	7
	53651	55468	57285	59102	60919	62736	64553	
8	1.2975	1.34	1.3825	1.425	1.4675	1.51	1.5525	8
	55468	57285	59102	60919	62736	64553	66369	
9		1.3825	1.425	1.4675	1.51	1.5525	1.595	9
		59102	60919	62736	64553	66369	68186	
10			1.4675	1.51	1.5525	1.595	1.6375	10
			62736	64553	66369	68186	70003	
11				1.5525	1.595	1.6375	1.68	11
				66369	68186	70003	71820	
12					1.6375	1.68	1.7225	12
					70003	71820	73637	
13					1.68	1.7225	1.765	13
					71820	73637	75454	

## Placement of Schedule

### Initial Placement

1. Beginning or 1st year teachers will begin on Step 1 of the schedule.
2. Maximum of five years of prior successful teaching experience will be considered provided such experience has been gained in a fully accredited school system. 1 semester or more may be considered as 1 year experience for placement on schedule. The Board of Education reserves the right to deviate from this when the availability of staff is altered by a supply and demand situation or when it is in the best interest of the school and students.

### Annual Placement

1. The Board reserves the right to pay a teacher more than indicated by the salary schedule.
2. The Administration shall annually recommend to the Board of Education the placement of each teacher on the schedule based on the Administration's evaluation. The Board may withhold increments where evaluation of Principal and Superintendent does not recommend the normal increase, due to poor performance.

## Professional Growth

Teachers should review the professional growth policy.

## Sick Leave

1. Teachers shall be entitled to absence without loss of pay for illness or for illness or death in the family for a period of 10 days per year cumulative to 45 days. Two days of Bereavement Leave may be borrowed as sick leave days in the event the teacher himself or herself is sick and the teacher has exhausted his or her cumulative sick leave.
2. For each day in excess of allowable sick leave 1/185 of the annual salary shall be deducted from the teacher's pay.
3. The Board of Education reserves the right to extend these provisions in exceptional cases, by a majority vote of the Board.
4. Veteran teachers shall be given written notification at the beginning of each school year of the total number of accumulated days of sick leave credited to them individually.
5. Teachers who conclude the school year with 38 or more accrued sick leave days, may carry forward an additional personal leave day under the terms herein. Teachers may exchange three (3) days of unused sick days for a maximum of one (1) personal day which may be carried forward into the next school year. In any one contract year, the teacher could have a total/maximum of four (4) personal days - two provided by the districts annually, one (1) carried over from the prior year, and one (1) by converting three (3) sick days to a personal day.
6. At the end of the contract year, teachers will receive \$35 per day for unused sick leave accumulated over 35 days. Payment will be made on the June check. At the beginning of the new contract year, the teachers who received compensation will receive 10 days to maintain the 45 day maximum.
7. At separation in good standing and after seven years of service to the district, the employee may turn in all unused sick days at a rate of \$35.00 per day.

### Sick Leave Bank

A sick bank will be available to teachers with catastrophic or extended illness or injury of themselves or their immediate family (consisting of spouse, children, father, mother, father-in-law, mother-in-law, stepfather, stepmother, stepchildren, step grandchildren, grandparents, grandchildren, brothers or sisters) who have exhausted their sick and personal leave. Prior to the start of the school year, teachers will be notified that they may voluntarily contribute one day of their accumulated sick leave to the sick leave bank. By September 1 of each year, teachers desiring to contribute to the sick bank shall authorize in writing that one day of their sick leave will be placed in the sick leave bank.

Any teacher having used all accumulated sick and personal leave shall be eligible to draw days from the bank if the teacher contributed a day voluntarily in that school year and is not drawing income protection. Any days left in the sick leave bank at the end of the school year shall be carried over into the next school year with no maximum for the first 5 years starting in the 2025-2026 school year with a cumulative max of 90 days starting in 2030-2031 school year.

Sick leave bank shall be administered as follows:

Requests for sick bank leave must be made in writing to the Presidents of the EMFEA & EMFTO. Individuals may request up to 5 days from the sick bank for catastrophic or extended illness or injury. The EMFEA & EMFTO Presidents in conjunction with the administration will make approval of the sick bank leave. Up to 5 more days for a maximum of 10 days may be given depending on availability and approval of the EMFEA & EMFTO Presidents and administration.

In the event of a teacher needing more than 10 days from the sick bank, the board of education will approve any days beyond the 10 days stated above.

This section of the negotiated agreement will be renewed if both parties find the arrangement to be mutually acceptable.

### Bereavement Leave

Bereavement leave of 2 days per year, will be allowed for bereavement, non accumulative. If in rare cases, additional family bereavement time is needed, Superintendent approval is required.

### Personal Leave

Two days of personal leave, accumulative to three, will be granted under the following guidelines:

1. Teachers do not have to state a cause for the personal leave requests.
2. Personal leave can be taken in full day, half day, or per class period increments. The allowance of the class period increment for personal leave approval will be determined at the discretion of administration. The Board reserves the right to terminate this allowance at any time.
3. All personal leave must be approved by the Administration at least 5 days prior to taking such days except in emergency cases.
4. Teachers will receive \$100 per full day for remaining unused personal leave which is not assigned to the accumulative total of three personal leave days. Payment will be included in the June check.

### Maternity/Paternity Leave

1. A pregnant staff member may use sick leave for absences due to her pregnancy or a staff member may use sick leave for absences due to pregnancy of a spouse/child.
2. In the event that the pregnant teacher or staff member mentioned in number one (1) has exhausted his/her cumulative sick leave, 1/185 of the annual salary shall be deducted from the teacher's pay for additional sick leave taken.

### Adoption Leave

Staff may use sick leave for absence due to adoption of their child. In the event that a staff member has exhausted his/her cumulative sick leave, 1/185 of the annual salary shall be deducted from the teacher's pay for additional sick leave taken.

### Professional Leave

Two or more days of professional leave may be granted at the discretion of the Superintendent. Requests should be submitted at least 5 days in advance.

### Other Leave non-accumulative

1. Any other types of leave must be granted by the Board of Education. All requests for this type of leave must be made through the Superintendent to the Board of Education and carry the favorable recommendation of the Superintendent or his designate. Requests for leave without pay would be made as far in advance of the date requested as necessary to allow finding a suitable replacement (except in emergencies, the minimum time required is 30 days). When establishing the dates for a leave without pay, consideration must be given to the timing in relation to the end of a grading period, or an instructional phase being completed. If unpaid leave is granted to a school employee, salary deductions shall be made based on the daily amount of the individual's total contracted days. This amount shall be deducted for each day's absence of the employee.
2. During any one contract period, unpaid personal leave is limited to five days (and is non accumulative) unless the Board of Education votes to extend an individual's number of days for a given contract period.

### Athletic Pass/Extra-Duty Assignments

Each certified staff member will be required to work games. Staff assignments shall be made by the administration. Each staff member will be responsible for their assigned night and a replacement if the assigned person is unable to fulfill their obligation.

### Contest Pay

Any staff member may volunteer to work various positions during home contests. The AD or coach of the event is responsible for approving qualified individuals for such duties in which they shall be paid thirty-five dollars (\$35.00) for each activity event. An activity event is defined as each two and one-half (2 1/2) hours or fraction thereof that an employee performs such services for events. The athletic director has the flexibility to pay more at sub-district, district, or state contests.

## Health Insurance 2025-2026

The District will provide the following health insurance options from the Educators Health Alliance (EHA) at a level of coverage that is appropriate for each individual certificated employee. The current EHA coverage options are as follows:

\$1200 deductible PPO Plan or \$3800 deductible HSA Plan.

Employee (single) Employee/Child(ren) Employee/Spouse Employee/Family  
Includes Dental PPO 100% A, 75% B, and 50% C (employee only)

In district married, teaching couples will receive one full family health insurance policy, with no additional insurance or cash-in-lieu of insurance. They will receive full family dental coverage paid by the district.

Those eligible for full family insurance that would like family dental insurance may purchase it at their own expense.

## Long Term Disability Insurance

Each teacher shall purchase long-term disability insurance. The school district shall deduct the insurance premium from each teacher's salary on a monthly basis and pay it to the insurance carrier. The school district agrees to add to each teacher's contract a payment of .0046 multiplied by the subtotal of each teacher's salary.

## Cafeteria 125 Plan

The district agrees to maintain a cafeteria 125 Plan.

## Substitute Teaching During Planning Period

The initial rate of pay for covering any class of 15-50 minutes length shall be \$20.00. The central office will record such assignments.

## Additional Supplement Provisions

1. All teachers new to the School District must file with the Superintendent's office a transcript of records and certificate. All incumbent teachers must keep their records up to date.
2. Each teacher must hold a valid Nebraska teaching certificate of the proper category. Each newly issued certificate must be registered in the Superintendent's office.
3. Salaries will be paid in 12 equal installments and will be payable on the 15th of each month, beginning in September of each year.
4. Questions over interpretation of the provisions of this schedule shall be resolved by the Superintendent and Board of Education whose decision shall be final.
5. Teachers, Administrators, and Board members will be reimbursed at the established Nebraska state rate which is in effect August 1st for the ensuring calendar year.
6. Prior to March 15th, teachers who wish to be released from their contract shall be released upon written request filed with the Board. After March 15th and prior to May 1, a teacher will be granted a release from contract only after a satisfactory replacement has been employed. There shall be no penalty for release from a contract. After May 1, the Board reserves the right to refuse such requests by authority granted by Nebraska School Law.

This agreement was ratified by the membership of each party involved, as certified by the signatures below.

\_\_\_\_\_  
President, Board of Education

\_\_\_\_\_  
Negotiations Representative  
EMFEA

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
Negotiations Representative  
EMFTO

\_\_\_\_\_  
Date