

Agenda

1. Osceola Public Schools Board of Education Information
2. Opening Procedures
 1. Call the Meeting to Order
 2. Roll Call
 3. Excuse Board Members Who Are Absent
3. Approval of Agenda
4. Recognition of Visitors/Communications from the Public
 1. OEA President Joan Caraway to talk to the Board about pay for ticket taking, and other miscellaneous duties.
5. Reports
 1. Principals Reports
 1. Elementary Report
 2. MS/HS Report
 2. Superintendent Report
 3. Board Reports
6. Action Items
 1. Consent Agenda
 1. Approval of the Previous Meeting's Minutes
 2. Treasurer's Report
 3. Payment of general fund claims in the amount of \$354,867.69
 2. Consider, discuss and take all necessary action on joining NASB for 2019-20.
 3. Consider, discuss and take all necessary action on renewing NASB services contract.
 4. Consider, discuss and take all necessary action on bid for speech services for 2019-20.
 5. Consider, discuss and take all necessary action on continuing 3 year contract with Central Nebraska Rehabilitation Services out of Grand Island for Occupational and Physical Therapy services for 2019-20.
 6. Consider, discuss and take all necessary action on resignation of Don Frenzen as a teacher at the end of the 2018-19 School Year.
 7. Consider, discuss, and take all necessary action on resolution to adopt updated numbers for accepting option enrollment students in Board Policy 5006 Appendix.
 8. Consider, discuss and take all necessary action on amending Standing Committee Policy 8151,
 9. Consider, discuss and take all necessary action on negotiated agreement with the OEA (Osceola Education Association) for the school year 19-20
 10. Consider, discuss and take all necessary action on amending salary details of Superintendent contract.
 11. Consider, discuss and take all necessary action on Principal contracts.
7. Discussion Items
 1. Discuss Blue Ribbon School Community Celebration

2. Update on Bond Committee Progress.
8. Next Meeting Dates and Times
 1. There will be two Special Informational Board meetings on February 13th and February 17th at Jeffery Elementary. The building will be open at 6 pm for tours with the informational session starting at 7 pm on the Bond Resolutions scheduled for March 12th.
 2. Regular meeting March 11th, 2019, 6:00 PM at the Osceola Middle/High School Media Center.
9. Adjournment

Jeffrey Elementary

February 11, 2019

Brett Webster

- Celebrated our Hero of the Month Doug Rathjen
- Getting ready to Celebrate Dr. Seuss week 25th.
- Jump Rope for Heart starts Monday the 18th
- Pennies for patients start Tuesday the 12th.

OSCEOLA PUBLIC SCHOOLS

PRINCIPAL BOARD REPORT

Feb. 2019

DALE MAYNARD

1. Pre-registration is done so I will begin schedule
2. FFA officer trip on Wednesday to Aurora
3. State wrestling assembly Wed-2:40
4. Speech change- 14 students
5. SRP- continuing staff training- combining ALICE
6. Teacher in service on Friday
7. Two names submitted Omaha Academic All Team
- 8.



Superintendent's February Report Items

1. Consider action on whether to join NASB for 2019-2020.
2. Consider action on renewing NASB services for 2019-2020.
3. Consider action on contract for speech services from Therapy Works for 2019-2020.
4. Consider action on contract for OT and PT services from G.I. Rehabilitation Services for 2019-2020.
5. Consider action on resignation of Don Frenzen as a teacher at the end of 2018-19.
6. Consider action on resolution to alter Appendix 1 of Policy 5006 Option Enrollment numbers for 2019-2020.
7. Consider action on amending Standing Committee Policy 8151,
8. Consider action on amending Superintendent Contract for 2019-20.
9. Consider action to offer HS and Elementary Principal contracts for 2019-20.
10. Discuss Blue Ribbon School Community Celebration
11. Discuss proposed projects and updates.
12. ESU 7 Core Service Plan Approval for 2019-20.
13. Update on legislative issues.
14. Bus problems from aging busses.
- 15.



RANKINGS AND DEMOGRAPHIC INFORMATION:

- 1) Nebraska ranked 19 highest spending per student (U.S. Census Bureau 2016)
- 2) Nebraska is 14th smallest state in population
- 3) Nebraska is 15th largest in geographic size
- 4) Nebraska is 8th smallest in population density

Nebraska spent \$12,299 per student, the 19th highest

% OF FUNDING SPENT IN THE CLASSROOM

Nebraska ranks #3 in the nation with the highest percentage of funding going into the *classroom*.

(Only New York and Minnesota are higher).

NY = \$22,369 per student - 70.4% to classroom

MN = \$12,382 per student - 65.21% to classroom

NE = \$12,299 per student - 65.11% to classroom

SURROUNDING STATES

Nebraska = 65.11%

Iowa = 60.87%

Kansas = 60.87%

Missouri = 59.69%

Wyoming = 59.3%

South Dakota = 58.41%

Colorado = 56.64%

NATIONAL AVERAGE = 60.87%

(Source: U.S. Census Bureau 2016)

% OF FUNDING SPENT ON SCHOOL ADMINISTRATION

Nebraska is ranked #5 in the lowest percentage of funding going to *school administration*:

NY = \$22,369 per student - 3.63% on administration

MN = \$12,382 per student - 3.98% on administration

PA = \$15,418 per student - 4.24% on administration

MA = \$15,593 per student - 4.44% on administration

NE = \$12,299 per student - 4.73% on administration

(Source: U.S. Census Bureau 2016)

SURROUNDING STATES

Colorado = 7.26%

Kansas = 5.85%

Missouri = 5.81%

Iowa = 5.7%

Wyoming = 5.66%

South Dakota = 4.94%

Nebraska = 4.73%

NATIONAL AVERAGE = 5.53%

(Source: U.S. Census Bureau 2016)

STATE SUPPORT FOR EDUCATION:

Nebraska is 49th in the nation in state support of public education - 58.7% from local tax payers

(Source: U.S. Census Bureau 2016)

Only NH is higher at 61% (NH has no income tax!!!)

Other states with 50% or more from local tax payers include: CT, IL, ME, MD, MA, NJ, NY, OH, PA, RI & VA.

(Also, SD and TX - have no income tax.)

SURROUNDING STATES

Nebraska = 58.7%

South Dakota = 56.3%

Colorado = 49.5%

Missouri = 49.2%

Iowa = 39.1%

Wyoming = 36.4%

Kansas = 27.4%

NATIONAL AVERAGE = 44.54%

(Source: U.S. Census Bureau 2016)

FACILITIES FUNDING

Only four states have *NO* role in helping local school districts pay for public school facilities.

* Nebraska, Nevada, Oklahoma, and South Dakota *

(Source - Texas Legislative Council - State Roles in Financing Public School Facilities)

CHANGES IN THE STATE BUDGET FROM FISCAL YEAR 1998/99 TO 2018/19

TEEOSA went from 26.04% of the total State General Fund to 21.87%

The University went from 17.32% of the total State General Fund to 14.06%

Medicaid went from 13.06% of the total State General Fund to 19.07%

Corrections went from 3.51% of the total State General Fund to 4.76%

State Revenue has declined over the last two years from 4.305 Billion to 4.265 Billion

TALKING POINTS ...

FOR EDITORIALS & LETTERS TO THE EDITOR

STATE GOVERNMENT SPENDING GROWTH VS. COLLECTIVE SCHOOL SPENDING GROWTH SINCE 2009/10

Average State Government Spending Growth – Average growth per year has been 3.6%

Average Collective School Spending

Collective School General Fund Expenses – 3.25%

Collective School General Fund Distributions – 2.31%

Collective School Total Annual Cost – 3.32%

STATE BUDGET GROWTH PERCENTAGE VS. COST PER PUPIL GROWTH

STATE growth per year	vs	SCHOOL cost per pupil growth per year
2012 = 4.66%		4.2%
2013 = 5.66%		2.7%
2014 = 6.97%		3.4%
2015 = 4.04%		2.6%
2016 = 3.27%		1.9%

OFFER SOLUTIONS!

No one is more qualified to talk about your school district, your community, and your needs related to providing a quality education than you!

TIPS FOR EFFECTIVE COMMUNICATION

Relationships are key ... Have the relationship before you need it!
Best months to build the relationship are October and November.

Most bills are reactive - force your Senator to be proactive!

Have your facts straight when you approach a legislator.

Be respectful, keep your cool.

Imagine it happening to you at a school board meeting.

Set priorities!

Provide them with key data and information from your district.
Share any positive growth or good news from past legislation.

With term-limits, your role in educating on education is more important than ever!

Communicate issues you're facing they have the ability to address.

POLICY VS. STORY

SHARE YOUR STORY!
(so someone else doesn't)

POLICY = NASB'S ROLE
(WITH YOUR HELP!)

Legislation
Change in standards

STORY = YOUR ROLE
(ALL YEAR LONG!)

Students - Educators
Successes - Challenges

Who you are
Who you employ
Role in your community



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www.esu7.org
Larianne Polk, Administrator

TO: Member Schools Served by ESU 7
FROM: Larianne Polk, ESU 7 Administrator
DATE: January 9, 2019
SUBJECT: Approval of Levy/Core Services Plan and Cost Estimates 2019-2020

The Levy/Core Services plan and cost estimates were reviewed with the ESU 7 Administrator Association on January 18, 2019 and will be reviewed by the ESU 7 Board on February 18, 2019. The Advisory Committee has recommended schools approve the plan and budget as presented. Each member school is requested to complete this form to document participation in the decision as to which Levy/Core Services will be provided and how dollars will be spent.

To complete this form:

1. Fill in the necessary blanks.
2. Select **APPROVE** or **DO NOT APPROVE**.
3. Sign the form below and scan/email it to kmcneil@esu7.org by January 31, 2019.

***Forms not returned by that date will be counted as affirmative votes for the proposed plan.**

Thank you for your prompt attention to this request as your information will help ESU 7 make decisions regarding staff assignments and budget allocations for the 2019-2020 fiscal year.

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Osceola Public Schools  
School District Name

Class III  
Class Designation

The above mentioned school district has reviewed the proposed Levy/Core Services Plan and cost estimates as recommended by the ESU 7 Board and Superintendent Advisory Committee for the 2019-2020 budget year. The choice below indicates the district's acceptance of this plan:

**APPROVE**                       **DO NOT APPROVE**

Steven A. Rinchart  
Signature of Superintendent/Building Administrator or Designated Board Representative

1-25-19  
Date



# ESU 7 Service Planning Report

January 19, 2019

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## Introduction

The Service Implementation Model Process and Log (SIMPL) is a data-driven decision making process to systematically identify needs and develop services and supports to fill the gaps. This process was utilized by the stakeholders of the Educational Service Unit 7 for the purpose of identifying services necessary for ESU 7 to include in its service plan that will positively impact student achievement.

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## Stakeholders Present:

### September 5, 2018

**Member District LanManagers:** Tracy Briggs (Lakeview), Lenette Sprunk (Fullerton), Luke Dobbins (Howells-Dodge), Ron Engel (Osceola), Matthew Carley (Shelby-Rising City), Dan Rinkol (Schuyler), Jeff Duranski (Schuyler), Carmen Andreasen (St. Edward), Andy Schwan (Palmer), Fred Holmes (High Plains), Darci Lindgren (Lindsay Holy Family), Cheryl Rinehart (St. Michael), Jeff Morris (Twin River), Jeffrey Hayes (Boone Central), Adam Ebbeka (David City), Doug McGee (East Butler), Mitzi Luedtke (Humphrey), Brandon Detlefsen (Central City), Jeff Droge (Schuyler), Justin Oder (Leigh)

**ESU 7 Personnel:** Dan Ellsworth (Network Operations Director), Otis Pierce (Professional Development Coordinator), Kerri Jo Krivohlavek (Database Administrator), Cody Nelsen (Network and Systems Administrator), Chris Chvala (Computer Support Specialist)

### Superintendents, September 18, 2018

**Member District Superintendents Administrators:** Aaron Plas (Lakeview), Stephanie Peterson (Leigh), Rich Lemburg (Clarkson), Sam Stecher (East Butler), Justin Fredrickson (St. Edward), Greg Sjuts (Humphrey), Steve Rinehart (Osceola), Brent Hollinger (Cross County), Chip Kay (Shelby-Rising City), Troy Loeffelholz (Columbus), Nicole Hardwick (Boone Central), Joel Bolken (Palmer), Jeff Anderson (Fullerton), John Weidner (Twin River), Mark Ernst (Howells-Dodge), Brian Tonniges (High Plains), and Dan Hoelsing (Schuyler)

**ESU 7 Personnel:** Larianne Polk (Chief Administrator), Marci Ostmeyer (Professional Development Director), Darus Mettler (Special Education Director), Cynthia Alarcon (Migrant Education Coordinator), Dan Ellsworth (Network Operations Director)

### Principals, October 23, 2018

**Member District Principals:** Brice King (Humphrey), Tod Heier (Twin River), Kyle Metzger (Twin River), Denise Glock (Shelby-Rising City), Greg Morris (Palmer), Quentin Witt (Lakeview), Lee Schneider (Clarkson), Steve Borer (Lakeview), Heather Bebout (Schuyler), Michelle Burton (Schuyler), Karyee LeSuer (High Plains), Bill Curry (Shelby-Rising City), Ron Nickel (Cross County)

**ESU 7 Personnel:** Otis Pierce (Professional Development Coordinator), Cynthia Alarcon (Migrant Education Coordinator), Laura Plas (Professional Development Coordinator), Brooke Kavan (Professional Development Coordinator), Brooke Koliha (Professional Development Coordinator), Mark Brady (Professional Development Coordinator)

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## Day 2, December 11, 2018

### Member District Principals and Superintendents:

Jeff Anderson, Tammy (Fullerton), Brent Hollinger (Cross County), Brian Tonniges, Karyee LeSuer (High Plains), Holee Hanke (Central City), Amy Romshek, Troy Loeffelholz (Columbus Public), Sam Stecher, Mike Eldredge (East Butler), Steve Rinehart, Dale Maynard (Osceola), John Weidner, Tod Heier, Kyle Metzger (Twin River), Chad Denker (David City), Chip Kay, Denise Glock, Bill Curry (Shelby-Rising City), Joel Bohlken, Sherise Loeffelbein, Greg Morris (Palmer), Greg Sjuts, Brice King (Humphrey) Mark Ernst, Cole Fischer (Howells-Dodge), Stephanie Petersen, Troy Holmberg (Leigh), Rich Lemburg, Lee Schneider (Clarkson), Justin Frederick, Allison Pritchard (St. Edward), Aaron Plas, Doug Kluth, Quentin Witt, Steve Borer (Lakeview), Others Present: Tim Herkde (Nebraska Christian), Jennifer Dunn (Humphrey St. Francis)

**ESU 7 Personnel:** Larianne Polk (Chief Administrator), Marci Ostmeier (Professional Development Director) Dan Ellsworth (Network Operations Director), Otis Pierce (Professional Development Coordinator), Cynthia Alarcon (Migrant Education Coordinator)

# Stage I - Data Dig

Data for SIMPL analysis are both qualitative and quantitative. Prior to the data dig, necessary data resources were identified for making decisions that would impact the 2019-2020 ESU 7 Service Plan. The data dig is designed to do the following:

- Identify challenges & opportunities from and with the existing ESU 7 Service Plan
- Prioritize needs identified in the challenges in order to focus problem solving discussions around the most highly considered areas
- Generate a theory of action or suggestions for solutions to these priorities
- Hypothesize impact of these solutions on ESU 7 schools as a region, should the priorities get resolved with the developed action(s)

## *Data Sources*

Part 1 of the data dig occurred on September 5, 2018 (LanManagers), September 18, 2018 (Superintendents), and October 23, 2018 (Principals), and focused on qualitative data.

Successes currently evident in the districts were shared at the start of the planning session. At the end of that session, a list of primary and secondary priorities were generated by the

participants to bring for analysis at Part 2 of the data dig on December 11, 2018. The list below is the synthesis of those challenges:

## Successes

- Palmer - Purchased a building for an Early Learning Center
- EB - Construction project to expand their preschool and are maxed out again
- Cross Co - HRS Certified Levels 1 and 2 and have teachers going through High-Reliability Teacher certified teacher at level 1 - 1 of 43 in the world.
- Schuyler - Establishing a better parent community and having a meeting with parents.
- Osceola - Elementary was a National Blue Ribbon School this year.
- Leigh - Passed bond for a new high school
- Lakeview - Highest graduation rate in school's history

## Challenges

The table below illustrates the challenges identified by the stakeholders present categorized as primary priority or secondary priority.

| <b>Primary Priorities-Supt.</b>                                         | <b>Secondary Priorities- Supt.</b>                       |
|-------------------------------------------------------------------------|----------------------------------------------------------|
| School Board Policies, Procedures and Regulations                       | Legislative Issues                                       |
| Teacher observation tool                                                | Community Engagement                                     |
| Hiring and recruiting quality staff                                     | Building Construction/Updates                            |
| Curriculum Planning, alignment, development, all subject areas          | School Finances                                          |
| Technology cost and technology services                                 | Technology Integration                                   |
| Mental Health Services, non sped                                        | Down List                                                |
| Appropriate services that a 504 can serve, having a lot of newer issues | Mentorships/Apprenticeships                              |
| Curriculum updating, new standards                                      | Opportunities for innovation for staff and students      |
| Textbook adoption                                                       | Continuing to improve PBL                                |
| PLC                                                                     | Immigration Enforcement Officials and Community Response |

|                               |                                                          |
|-------------------------------|----------------------------------------------------------|
| Homework, grading             | Preschool Implementation                                 |
| Instructional Development     | Graphic Designer                                         |
| Professional Development time | Grant Writing Support                                    |
| Special education             | Finding Teachers (also on Primary list)                  |
| Assessment                    | Migrant and EL Services                                  |
| Student behavior              | PLC Meetings/ Topic Presentations (also on Primary list) |
| Instructional practices       | Accurate picture of direct instruction in classrooms     |
| Meaningful student engagement | SPED Support (also on Primary list)                      |
| Instructional Support         | school nurse                                             |
|                               | After school programs                                    |
|                               | Curriculum updates/ alignment (Also on Primary list)     |
|                               | technology management                                    |

| <b>Primary Priorities- Principals</b>  | <b>Secondary Priorities- Principals</b>                             |
|----------------------------------------|---------------------------------------------------------------------|
| Curriculum Development                 | Science Standards                                                   |
| Marzano further implementation         | Reluctance to graduate                                              |
| Homework                               | PD more targeted                                                    |
| ELL Para Support                       | Parents aware of Title IX                                           |
| ELL Support                            | SAT/MTSS/RTI does it matter what we call it                         |
| Alternative Education                  | Math Scores? Change series or stay the course                       |
| Job Shadowing                          | behavior training                                                   |
| Engagement Strategies/ Differentiation | Community/parent support for all                                    |
| ACT / Data Process                     | Educating ELL Students                                              |
|                                        | Time allotment for teachers to get together to talk about students. |
|                                        | Additional in-class SPED support                                    |
|                                        | Potentially difficult staff to replace/rehiring                     |
|                                        | Subs                                                                |
|                                        | Marzano support for HRS Level 1 and 2                               |
|                                        | Bus Drivers                                                         |

|  |                                                |
|--|------------------------------------------------|
|  | Implementation of Wonders                      |
|  | Priority Standards                             |
|  | Prep for visit of outside team                 |
|  | DL Classes in PM                               |
|  | Expanding voc ed                               |
|  | classroom space                                |
|  | PBL using transformational tech                |
|  | tech training for staff                        |
|  | training subs                                  |
|  | Instructional strategies library               |
|  | Hlgh Needs Sped students                       |
|  | Interventionist for gen ed students            |
|  | PLC time                                       |
|  | Individual interventions using STAR assessment |
|  | Paras training                                 |

**Priority Analysis.**

The table below illustrates the highest identified perceptual challenges.

| <b>Superintendent Impact Chart<br/>Greatest Need on Top</b>                                                        | <b>Principal Impact Chart<br/>Greatest Need on Top</b> |
|--------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| 1 Behavior: Alternative placement, Behavioral liaison, Family counseling/education                                 | 1 Counseling for non-sped (behavior mental health)     |
| 2 Improvement of instruction: Instructional coaching, instructional growth                                         | 2 Tier II and III Interventions (academic)             |
| 3 Increase teacher's knowledge of effective instructional strategies, hold teachers accountable for their learning | 3 Assessment development and data support              |
| 4 Curriculum with assessment, instructional practices                                                              |                                                        |

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## *Theory of Action.*

The table below illustrates potential solutions to the challenges identified by the stakeholders. These solutions will be considered as services in the 2019-2020 ESU 7 Service Plan.

| <b>Category</b>          | <b>Challenge</b>                                               | <b>Solution Suggestion</b>   |
|--------------------------|----------------------------------------------------------------|------------------------------|
| <b>Staff Development</b> | New teacher education, retention                               | Mentoring                    |
| <b>Student Services</b>  | Mental health for students not identified an special education | LMHP, mental health supports |

# Stage II - Service Planning

Service Planning is a process involving stakeholders from ESU 7 and member school districts in which commonly agreed upon activities are developed as a direct result of the synthesized data analyzed through the data dig. This planning stage includes the following:

- Determine services to include in 2019-2020 ESU 7 Service Plan
- Customize the 2019-2020 ESU 7 Service Plan to meet the needs of the school districts

The table below illustrates potential services for 2019-2020 identified by districts as filling the gaps identified in their data.

Scores were determined by calculating the scores from the the support selection process. These services may not become services to include in the 2019-2020 ESU 7 Service Plan, but they will be addressed by the ESU's leadership team in another manner.

|                                 |                                        |
|---------------------------------|----------------------------------------|
| <b>Professional Development</b> | Apprenticeships<br><b>Score: 7</b>     |
| <b>Technology</b>               | Identity Management<br><b>Score: 5</b> |
| <b>Other Services</b>           | Hiring Help                            |

|                       |                                   |
|-----------------------|-----------------------------------|
|                       | <b>Score: 2</b>                   |
| <b>Other Services</b> | Graphic Design<br><b>Score: 2</b> |
| <b>Other Services</b> | Grant Writer<br><b>Score: 1</b>   |

## 2019-2020 ESU 7 Service Plan

The following section contains the 2019-2020 ESU 7 Service Plan.



### Service Plan Details: ESU 07

School Name: **ESU 07**

Parent School: **ESU 07**

ESU: **ESU 07**

Show Descriptions

#### STAFF DEVELOPMENT SERVICES (84-002.05A)

**Assessment Literacy & Development**

Support for creation of summative and formative assessment

**Classroom Coaching**

Cognitive Coaching for Teachers

**Crisis/ School Safety**

Workshops, consultation, and on-site support for school safety teams, crisis teams, and threat assessment teams.

**Instructional Materials Adoption**

Instructional materials adoption assistance

**Instructional Strategies**

Kagan, Differentiation, Vocabulary, BlendED, Direct Instruction

**Multi-Tiered System of Supports (MTSS/RDA)**

Direct support of MTSS process and practice in school districts. Example activities: team meeting, data analysis, action plans, creating process/protocols, on-site coaching.

**BlendEd**

Direct support and professional learning for schools engaged in a blended learning initiative.

**Continuous Improvement Process**

Analyzing results, selecting goals, implementation of strategies, verifying results, implementation of CIP cycle, leadership retreat, SIMPL data dig @ districts

**Develop & revise curriculum based on standards**

Assisting schools in developing, revising, and aligning curriculum based on current content standards.

**Instructional Models**

Professional development surrounding instructional models (Danielson, Marzano, ITIP, homegrown, etc.), strategies, and planning.

**Math Content Training**

Professional learning based on best practices of content and pedagogy in math, PK-12

**New Teacher Academy**

Study and implementation of research-based, best practices designed to support beginning teachers. Includes a clear focus on career-long excellence in the classroom and the legacy we create. Topics could include: lesson design, classroom management, student engagement, high yield strategies, technology integration, SPED, parent-teacher conferences

#### NWEA Training/Support

NWEA Certified Facilitators providing on-site consultation, training, and data analysis for administrators, teachers and staff.

#### Principal Coaching

Cognitive Coaching for Principals

#### Principal/Teacher Evaluation

Evaluation and training support. Example activities: consultation, Staff Evaluation Tool Support, classroom observations, walk through data collection, workshop facilitation, support with Student Learning Objectives, Professional Goal setting

#### Superintendent Development

Superintendent networking meetings on ESU campus throughout the year. Visits by ESU Administrator to school district Superintendents to discuss, plan and problem solve services provided to the districts.

#### Writing Content Training

Training specific to writing instruction; writing strategies consultation; intervention training

#### Other/Non-NSCAS Content Trainings

Trainings and support for content areas not tested through NSCAS.

#### Personalized PD

Assistance/mentoring for teachers (or small groups of teachers) needing assistance with implementing specific strategies.

#### Principal Development

ESU 7 Principals have the opportunity to meet 5 times each year for opportunities to collaborate. Additionally, principal trainings are scheduled as needs are identified.

#### Reading Content Training

Training specific to reading instruction; reading strategies consultation; intervention training part of - Instruction.

#### Science Content Training

Professional learning based on best practices of content and pedagogy in science, PK-12.

#### Tech Integration Specialist program meetings

Provide support and training to school Technology Integration Specialists.

#### Technology Integration:

Provides professional development of staff and/or individuals with the integration of technology into the classroom.

## INSTRUCTIONAL MATERIALS SERVICES (84-002.05C)

#### Media Lending Library

Provides tangible resources for schools. ex: DVDs, Real Care Babies

#### Virtual Field Trips

Resources for schools to use Virtual Field Trips in the classroom.

#### Products and Subscriptions

EdReady, Learn 360, Discovery Ed, World Book, Other

## TECHNOLOGY (002.05B TECHNOLOGY)

#### Coordinating Computer Repair Partnership

Coordination of a computer repair service across multiple vendors. ESU serves as a central drop off / pick up location.

#### Distance Learning Consortium

Coordination of DL and online learning.

#### Electronics Recycling

Free electronics recycling for member schools. Schools are encouraged to drop off a variety of unused computer-based electronics where they are palletized and recycled.

#### LAN Manager Program

Provide support and training to school LAN Managers.

#### Datacenter Services

Provides a direct connection to each school via a layer 2 VPN. This connection allows schools to place servers in our data center for redundant and primary services along with offsite backups.

#### E-Rate Filing & Consultation

This service focuses on assisting schools with completing the processes required by the Universal Service Corporation for discounts on telecommunications services. These requirements include filing numerous reports, letting bids or requests for proposals, and completing on-line requests to receive calculated discounts for eligible services.

#### Identity Management

Provides support for a regional single sign on system.

#### Internet Access

Provide coordination and support for our school's direct connection to an internet service provider of their choice. These services range from the initial planning and design, to implementation of equipment and assuring continuity of the connection.

#### LanMan Partnership

ESU offers to supply technical services on a consistent scheduled basis per our LANMAN Partnership service agreement. A District Technology Coordinator is hired by the ESU and assigned to those schools who choose to participate in the service.

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## STUDENT SERVICES

### Behavior Analyst

A Behavior Analyst conducts Functional Behavior Assessments to determine why a behavior is occurring and then develop a Behavior Intervention Plan to address the challenging behaviors. The analyst works closely with school administrators, teachers, paraprofessionals, and school psychologists. Services can be minimal, such as conducting an observation and helping with classroom strategies, or much more extensive. Some students may require intensive behavior interventions, social skills training and/or emotional behavioral health support. I also provide trainings to districts that discuss the basics of behavior, classroom strategies to help manage challenging behaviors, de-escalation strategies, and various other topics that the school district specifies.

### Early Childhood

EC staff work with children b-2 with identified disabilities and their caregivers in home, daycares and preschools.

### Program Supervision

Compliance, financials, training

### Speech Language

Provide diagnostic, therapeutic, and consultative services for the educational needs of individuals with oral and/or written speech-language disorders in the areas of receptive language, expressive language, articulation, voice, fluency, literacy, and social communication.

### Vision

The ESU7 Vision Team provides resources, services, and support in preparing children/youth who have a visual impairment for success in life through collaboration with schools, families, and community agencies. Vision services are available for students experiencing vision problems. Certified vision personnel provide evaluation, consultation, and intervention for these children. This assistance may include the use of adaptive equipment, assistive technology, instruction in Braille, orientation and mobility, and other skills for accessing the general curriculum, and acquire Adapted Core Curriculum skills specific to individuals with vision impairments.

### Cen7ter

Cen7ter is designed to meet the needs of students ages 12 to 21 with developmental disabilities. Cen7ter's mission is to empower students to use their strengths to assist in preparing each individual to gain employment and independent living skills. Cen7ter program emphasis is placed on life skills academics, social skills, independent living, recreation/leisure, and prevocational opportunities. Cen7ter services are IEP driven and available 1 - 5 days a week.

### Deaf Education

A teacher of the Hearing Impaired provides deaf education services and/or consultation for students verified as deaf or hard of hearing. Our Deaf Educator works with audiologists to ensure appropriate aural rehabilitation services to students, families, and schools.

### Mental Health

To find the best solution for each student and situation and use different counseling strategies to address student's needs socially and emotionally. To collaborate with educators, parents and other professionals to create safe, healthy, and supportive learning environments for all students that strengthen connections between home and school. Counsel with emphasis on prevention. Work with individuals and their families to promote optimum mental health of the student.

### Resource Coach

The ESU7 Resource Coach focus is working with teachers, other district staff, and families to assist and provide guidance, training, resources, and strategies for working with students by utilizing programming and materials to improve learning through meeting each individual student's needs. IEP Development Writing and Implementing Measurable IEP Goals Facilitation of IEP Meetings In-service training for general and special education teachers and para educators Classroom Environment Design to enhance individual student performance Direct work with students to implement strategies Discrete Trial Programming and Implementation Data Collection Behavior Strategies Transition Planning Student Schedule Development Department Staff Meetings Facilitation Verbal Behavior Training Functional Life Skills Activities Independent Living Skills in Home Independent Student Time Activities Professional Growth Suggestions Model Lessons Differentiation of Instruction Other as requested by individual Districts

### Transition

A transition specialists primary focus is preparing students with disabilities to transition from high school to life after graduation. The specialist supports districts through training opportunities, linkages to agencies and specialists, and providing student workshops on transition-related topics.

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## OTHER SERVICES

### Autism Spectrum Disorders Grant

The Northeast Regional ASD Network is available to provide Resources and Training to local school districts in the areas of: Assessment and verification of ASD ?Program planning, including identification and implementations of appropriate strategies and interventions for students with ASD The Northeast region has a lending library consisting of books, videos, and other resources that is available to school districts and parents upon request. These may be checked out from the ESU7 Media Department.

### Grant Facilitation

Coordination of Services, Fiscal Management

### Improving Learning for Children with Disabilities

ILCD stands for Improving Learning for Children with Disabilities, a Nebraska Department of Education Initiative designed to enhance program improvement that will result in better outcomes for children with disabilities. The ESU7 ILCD Facilitator assists school districts with their improvement activities for students with disabilities. The Facilitator partners with districts to gather and analyze data in collaboration with the Continuous School Improvement Process and to assist in the development of Targeted Improvement Plans. Each Nebraska school district will develop a Targeted Improvement Plan that will lead to better child and student performance and report annually to NDE on the Plan's progress.

### Title II-A Consortium

The ESU 7 Title II-A Consortium supports the goal of Title II-A: Increase the academic achievement of all students through strategies such as improving teacher and Principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified Principals and leaders in schools.

### Coop Purchasing

Nebraska ESUCC Cooperative Purchasing provides compliant, competitive, aggregated bidding and purchasing to control and reduce costs to its members by maximizing efficiency of resources and processes in Nebraska and Nationally. Cooperative Purchasing is authorized to coordinate purchases for public school districts, nonpublic school systems, other ESUs, and other public agencies, including any county, city, village, school district, or agency of the state government,

any drainage district, sanitary and improvement district, or other municipal corporation or political subdivision of the State of Nebraska.

### Group Purchasing

Volume purchases for various vendor services to optimize purchasing efficiencies for such items as John Baylor, policy updates, etc

### Perkins Grant

Provides grant facilitation, management, professional development, and networking for Career and Technical Education teachers through the Carl D Perkins Grant Consortium.

### Production/Art Media

The ESU 7 Production Department provides schools with copy and finishing services, lamination, flash and word cards, writing paper pads, Ellison Cutouts, and poster printing.

### Title 1 COOP

Provide support in coordinating school wide and targeted assistance Title 1 programs. Training and support provided for teachers, administrators, and bookkeepers.

### Title III - English Learners

Trainings, support and resources to assist schools in meeting the needs of English Learners.

### Transition Grant

A transition specialists primary focus is preparing students with disabilities to transition from high school to life after graduation. The specialist supports districts through training opportunities, linkages to agencies and specialists, and providing student workshops on transition-related topics.

### Staffing, Training, and Budget Considerations.

The following section defines the necessary resources to fulfill demands of the drafted 2019-2020 ESU 7 Service Plan.

| <b>Expenditures-Revenue Budget 2019-2020</b> |                                                 |                                                 |
|----------------------------------------------|-------------------------------------------------|-------------------------------------------------|
| <b>Program Function</b>                      | <b>2018-2019<br/>2-Budgeted<br/>Expenditure</b> | <b>2019-2020<br/>2-Budgeted<br/>Expenditure</b> |
| Special Education                            | 3,932,587.48                                    | 4,030,902.17                                    |
| Core Services                                | 6,765,643.00                                    | 6,934,784.08                                    |
| State and Federal Grants                     | 3,558,936.28                                    | 3,647,909.69                                    |
| Tech Bond                                    | 0.00                                            | 0.00                                            |
| <b>Totals</b>                                | <b>14,257,166.76</b>                            | <b>14,613,595.93</b>                            |
| Valuation/Est                                | 17,521,856,412.00                               | 17,521,856,412.00                               |
| % Growth in Levy                             | 0.07                                            | 0.07%                                           |
| Dollar amount in growth                      | 1,871.23                                        | 1,871.23                                        |
| Levy Dollars/Est                             | 2,628,278.46                                    | 2,628,278.46                                    |
| Tech Bond                                    | 0.00                                            | 0.00                                            |
| <b>Total Budgeted Expenses</b>               | <b>14,257,166.76</b>                            | <b>14,613,595.93</b>                            |
| % Growth in Budget                           | -0.30%                                          | 2.50%                                           |
| Estimated Cash Reserve %                     | 12%                                             |                                                 |

| <b>STAFFING NEEDS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                         |                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------|
| Professional/ Leadership<br>(funded by levy dollars)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Other Professional/Clerical<br>(funded by levy dollars) | Special Education ***<br>(contracted to school districts) |
| 1.0 FTE Administration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1.75 FTE Administration                                 | 1.0 FTE Director                                          |
| 6.0 FTE Professional Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1.25 FTE Professional Development                       | 14.5 FTE Speech Language                                  |
| 1.0 FTE Network Operations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 3.0 FTE Network Operations                              | 6.0 FTE Psychology                                        |
| 8.0 FTE PROFESSIONAL TOTAL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2.0 FTE for Anticipated LANMAN<br>Partnership           | 4.0 FTE Vision/O&M                                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | .50 FTE Media                                           | 7.5 FTE Early Childhood                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                         | 13.5 FTE Cen7ter                                          |
| <p>Funding sources: General Levy 1.5 cents and Cash Reserve Fund if necessary<br/>           Full Time Equivalencies are calculated on a 245 day contract/work agreement basis unless otherwise specified.<br/>           FTEs as assigned may vary according to (1) Federal Grant time logged throughout the year, (2) other changes in needs<br/>           FTE for Special Education are calculated on a 185 day contract basis (excluding Sped Dir who is on 245 day contract)<br/>           FTE for PD Staff are calculated on 225 day contract basis (excluding PD Director who is on 245 day contract)</p> |                                                         |                                                           |
| *These are estimates only. Please be advised the allocations and dollars may change as needs of the districts change.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                         |                                                           |

# Stage III - Implementation

The implementation stage of SIMPL measures how well the supports in the ESU 7 Service Plan are implemented at the district level. This implementation may include:

- Assess participation in the ESU 7 services
- Evaluate the level of implementation for each service
- Log activity for each service

## Measure Requires Separate Hearing for Property Tax Request

On January 24th, the Revenue Committee heard public comment on **LB 103**, introduced by the committee's chair, Senator Linehan. The measure was advanced to General File by a 7-1 vote and now awaits first-round debate.

It's important to note that the committee amendments to LB 103 ([AM116](#)) represent a "white copy" amendment, meaning that the amendments replace the original version of the bill. However, the intent of LB 103 remains intact.

Under the bill, a governing body of a county, municipality, school district, learning community, sanitary and improvement district, natural resources district, ESU, or community college is required to hold a public hearing to set its property tax request. The hearing would be required:

- if the annual assessment of property would result in an increase in the total property taxes levied, the subdivision will be required to reduce its property tax rate to generate no more than the amount of property tax dollars requested in the current year;
- if the annual assessment of property would result in no change or a decrease in the total property taxes levied, the subdivision will be required to adjust its property tax rate to generate no more than the prior year's property tax request; or
- if the governing body wishes to set its property tax request at an amount that exceeds its property tax request in the prior year.

The notice of hearing for the tax request must be published in a newspaper of general circulation five days prior to the hearing. The hearing notice must contain the following information:

- Certified taxable value for the prior year;
- Certified taxable value for the current year;
- Percentage increase or decrease in the certified taxable value;
- Dollar amount of prior year's tax request;
- Property tax rate of prior year;
- Property tax rate to fund prior year's tax request with current year's certified taxable value;
- Proposed dollar amount of tax request for the current year;
- Property tax rate necessary to fund the request;
- Percentage increase or decrease in the property tax rate from the prior year to the current year; and
- Percentage increase or decrease in the total operating budget from the prior year to the current year.

A resolution or ordinance setting a political subdivision's property tax request at an amount that exceeds the political subdivision's property tax request in the prior year must include the following information:

-- The name of the political subdivision;

-- The amount of the property tax request;

-- The following statements:

1. The total assessed value of property differs from last year's total assessed value by ..... percent;
2. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$..... per \$100 of assessed value;
3. The (name of political subdivision) proposes to adopt a property tax request that will cause its tax rate to be \$..... per \$100 of assessed value; and
4. Based on the proposed property tax request and changes in other revenue, the total operating budget of (name of political subdivision) will exceed last year's by ..... percent; and

-- The record vote of the governing body in passing the resolution or ordinance.

As per existing law, the resolution or ordinance must be filed with the county clerk by October 13 of the year applicable to the property tax request.

## **Student Discipline Measure Set for Public Hearing**

On Monday, February 11th, the Education Committee will accept public comment on **LB 147**, introduced by Senator Groene. The NCSA Legislative Committee voted to oppose this legislation.

LB 147 amends the Nebraska Student Discipline Act to provide for the use of physical force or physical restraint or removal from a class in response to student behavior.

*The bill is very similar but not identical to LB 595 (2017), also introduced by Senator Groene, which was advanced to General File by a 5-2 vote of the Education Committee but advanced no further.*

Use of Restraint/Contact: Under the legislation, "physical restraint" is defined as holding the hands, wrists, or torso of a student to control the movements of the student and may not include the use of any mechanical device or binding a student to any object.

If a student becomes physically violent toward himself/herself, a teacher, an administrator, or another student, a teacher or administrator may use the necessary physical contact or physical restraint to control the student until the student no longer presents a danger to himself/herself, the teacher, the administrator, or the other student.

If a student exhibits destructive behavior toward school property, a teacher or administrator may use the necessary physical contact or physical restraint to control the

student until the student ceases the destructive behavior or the student is removed from the classroom.

The bill provides that any such action by a teacher or administrator would not be considered corporal punishment.

In addition, a teacher or administrator defending himself/herself, another teacher or administrator, or a student, or protecting school property would not be subject to legal action or administrative discipline if the teacher or administrator was acting in a reasonable manner.

Removal from Classroom: Under LB 147, a teacher would be granted the authority to have a student removed from the classroom by an administrator, administrator's designee, or school resource officer if the teacher:

1. Has documented that the student has repeatedly interfered with the teacher's ability to communicate effectively with the students in the class or with the ability of students in the class to learn;
2. Determines the student's behavior is so unruly, disruptive, or abusive that it seriously interferes with the teacher's ability to communicate effectively with the students in the class or with the ability of the students in the class to learn; or
3. Determines the student has committed other disruptive acts that merit discipline under the Student Discipline Act.

If a teacher has a student removed from a classroom as prescribed in the bill, the principal of the school may place the student into another appropriate classroom or into in-school suspension or suspend the student as provided in the Student Discipline Act.

The principal may not return the student to a class taught by the teacher without the teacher's consent unless such return is required under the Special Education Act or the federal Individuals with Disabilities Education Act (IDEA).

If the teacher does not consent to the student's return to the teacher's classroom, within two school days following the student's removal a conference must be held with the teacher and the parent/guardian in the presence of the principal or the principal's designee for the purpose of determining the causes of the problem and developing a plan to implement possible student behavior improvement mechanisms. Following the conference, the principal may readmit the student to the teacher's class. A principal or other administrator may not coerce a teacher to consent to the return of a student to a class from which the student was removed.

A teacher may not be subject to legal action or administrative discipline for having a student removed from a class if the teacher was acting in a reasonable manner.

# *Nebraska Council of School Administrators*

## **NCSA Legislative Bill Summaries** 106<sup>th</sup> Legislature, First Session

*Prepared by*  
*Dr. Michael Dulaney*  
*NCSA Executive Director*  
Updated February 10, 2019

| <b>Category</b>                    | <b>Measure</b> | <b>Sponsor</b> | <b>Committee</b> | <b>Subject</b>                                                                                                                                                                                               | <b>Pg.</b> |
|------------------------------------|----------------|----------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Criminal and Juvenile Codes        | LB 54          | Lowe           | Judiciary        | Change provisions relating to carrying a concealed weapon                                                                                                                                                    | 1          |
|                                    | LB 149         | Quick          | General Affairs  | Change provisions relating to vapor products                                                                                                                                                                 | 1          |
| Curriculum, Assessment             | LB 399         | Slama          | Education        | Change the name and provisions related to the committee on Americanism                                                                                                                                       | 1          |
|                                    | LB 488         | Howard         | Education        | Adopt school district requirements for mental health education and change school district requirements for drug awareness and prevention                                                                     | 2          |
|                                    | LB 640         | Howard         | Education        | Include study relative to the Holocaust and other genocides in provisions relating to multicultural education                                                                                                | 2          |
| Early Childhood Education          | LB 66          | Hansen, M.     | Urban Affairs    | Provide for an early childhood element in a comprehensive plan developed by a city                                                                                                                           | 3          |
|                                    | LB 160         | Quick          | Urban Affairs    | Redefine terms under the Local Option Municipal Economic Development Act to include early childhood infrastructure development and quality early childhood care and programs for certain cities and villages | 3          |
|                                    | LB 358         | Walz           | Education        | Change provisions related to early childhood education in the Tax Equity and Educational Opportunities Support Act                                                                                           | 4          |
| Education Savings and Scholarships | LB 544         | Linehan        | Education        | Adopt the Meadowlark Scholarship Act                                                                                                                                                                         | 5          |
|                                    | LB 545         | Wayne          | Revenue          | Change income tax provisions relating to the Nebraska educational savings plan trust and authorize employer contributions to the trust                                                                       | 5          |
|                                    | LB 610         | Lindstrom      | Revenue          | Adopt the College Savings Tax Credit Act                                                                                                                                                                     | 6          |
|                                    | LB 639         | Stinner        | Education        | Adopt the H3 Careers Scholarship Act                                                                                                                                                                         | 6          |
|                                    | LB 670         | Linehan        | Revenue          | Adopt the Opportunity Scholarships Act and provide tax credits                                                                                                                                               | 6          |
|                                    | LB 688         | Cavanaugh      | Revenue          | Provide for contributions to the Nebraska educational savings plan trust from income tax refunds                                                                                                             | 7          |

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| <b>Category</b>    | <b>Measure</b> | <b>Sponsor</b> | <b>Committee</b> | <b>Subject</b>                                                                                                             | <b>Pg.</b> |
|--------------------|----------------|----------------|------------------|----------------------------------------------------------------------------------------------------------------------------|------------|
| Employment Issues  | LB 217         | Pansing Brooks | Business/Labor   | Prohibit retaliation against employees for communicating about wages                                                       | 7          |
|                    | LB 254         | McCollister    | Business/Labor   | Adopt the Fair Chance Hiring Act                                                                                           | 7          |
|                    | LB 306         | Crawford       | Business/Labor   | Change provisions relating to good cause for voluntarily leaving employment under the Employment Security Law              | 10         |
|                    | LB 361         | Hansen, M.     | Business/Labor   | Prohibit retaliation under the Nebraska Wage Payment and Collection Act and the Wage and Hour Act                          | 10         |
|                    | LB 383         | Quick          | Business/Labor   | Provide for an annual adjustment to the minimum wage                                                                       | 11         |
|                    | LB 487         | La Grone       | Business/Labor   | Require the Nebraska Workers' Compensation Court to adopt an evidence-based drug formulary                                 | 11         |
|                    | LB 526         | McDonnell      | Business/Labor   | Change provisions relating to compensation for temporary disability under the Nebraska Workers' Compensation Act           | 12         |
|                    | LB 537         | Lathrop        | Education        | Change provisions relating to actions with regard to the performance or conduct of a certificated school district employee | 12         |
|                    | LB 627         | Pansing Brooks | Judiciary        | Prohibit discrimination based upon sexual orientation and gender identity                                                  | 13         |
| Income Tax         | LB 50          | Vargas         | Revenue          | Change individual income tax brackets and rates                                                                            | 13         |
|                    | LB 288         | Linehan        | Revenue          | Change income tax rates                                                                                                    | 13         |
|                    | LB 615         | Hilgers        | Revenue          | Reduce income tax rates and provide for certain transfers from the Cash Reserve Fund                                       | 14         |
| Learning Community | LB 161         | Erdman         | Education        | Eliminate learning communities                                                                                             | 14         |
|                    | LB 398         | DeBoer         | Education        | Change learning community levy and diversity plan requirements                                                             | 14         |
| Lottery Funds      | LB 104         | Linehan        | Education        | Change distribution of the Nebraska Education Improvement Fund                                                             | 15         |
| Miscellaneous      | LB 73          | Erdman         | Education        | Require display of the national motto in schools                                                                           | 16         |
|                    | LB 115         | Blood          | Education        | Change provisions related to enrollment of children of members of the military                                             | 16         |
|                    | LB 174         | Bolz           | Appropriations   | State intent relating to appropriations for the Office of Violence Prevention                                              | 17         |
|                    | LB 292         | Vargas         | Appropriations   | Appropriate funds to the State Department of Education                                                                     | 17         |
|                    | LB 404         | Stinner        | Appropriations   | State intent relating to Medicaid budgeting                                                                                | 17         |
|                    | LB 575         | Brewer         | Education        | Require school district policies regarding the provision of information to and access by military recruiters               | 18         |

| <b>Category</b>                   | <b>Measure</b> | <b>Sponsor</b> | <b>Committee</b> | <b>Subject</b>                                                                                                                                                       | <b>Pg.</b> |
|-----------------------------------|----------------|----------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Miscellaneous<br><i>Continued</i> | LB 644         | McDonnell      | Business/Labor   | Adopt the Nebraska Workforce Diploma Act                                                                                                                             | 18         |
|                                   | LB 675         | Groene         | Education        | Change provisions relating to education                                                                                                                              | 19         |
|                                   | LB 676         | Groene         | Education        | Change provisions relating to school districts and the reorganization of school districts                                                                            | 19         |
| Open Meetings<br>/ Public Records | LB 19          | Briese         | Business/Labor   | Allow withholding from public of reports of injury under the Nebraska Workers' Compensation Act as prescribed and provide duties for the Workers' Compensation Court | 20         |
|                                   | LB 148         | Groene         | Government       | Change requirements for public hearings on proposed budget statements and notices of meetings of public bodies                                                       | 20         |
|                                   | LB 150         | Brewer         | Government       | Change provisions relating to access to public records and provide for fees                                                                                          | 21         |
| Property Tax                      | LB 103         | Linehan        | Revenue          | Change provisions relating to property tax requests                                                                                                                  | 22         |
|                                   | LB 158         | Brewer         | Revenue          | Change provisions relating to the assessed value of real property                                                                                                    | 23         |
|                                   | LB 183         | Briese         | Revenue          | Change the valuation of agricultural land and horticultural land for purposes of certain school district taxes                                                       | 24         |
|                                   | LB 303         | Lindstrom      | Revenue          | Change the amount of relief under the Property Tax Credit Act                                                                                                        | 24         |
|                                   | LB 314         | Briese         | Revenue          | Adopt the Remote Seller Sales Tax Collection Act and change revenue provisions                                                                                       | 24         |
|                                   | LB 420         | Bolz           | Revenue          | Adopt the Property Tax Circuit Breaker Act and provide property tax relief                                                                                           | 25         |
|                                   | LB 482         | Erdman         | Revenue          | Provide for an adjustment to the assessed value of destroyed real property                                                                                           | 26         |
|                                   | LB 483         | Erdman         | Revenue          | Change the valuation of agricultural land and horticultural land                                                                                                     | 27         |
|                                   | LB 512         | Linehan        | Revenue          | Change revenue and taxation provisions                                                                                                                               | 27         |
|                                   | LB 530         | Groene         | Revenue          | Change the valuation of agricultural land and horticultural land for property tax purposes                                                                           | 28         |
|                                   | LR 3CA         | Erdman         | Revenue          | Constitutional amendment to provide income tax credits for property taxes paid                                                                                       | 28         |
|                                   | LR 5CA         | Brewer         | Education        | Constitutional amendment to limit the percentage of funding for schools that comes from property taxes                                                               | 29         |
|                                   | LR 8CA         | Linehan        | Revenue          | Constitutional amendment to limit the total amount of property tax revenue that may be raised by political subdivisions                                              | 29         |
| Retirement                        | LB 31          | Kolterman      | Retirement       | Provide for a work plan relating to a transfer of management of the retirement system operated under the Class V School Employees Retirement Act to NPERS            | 30         |

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| <b>Category</b>                | <b>Measure</b> | <b>Sponsor</b> | <b>Committee</b> | <b>Subject</b>                                                                                                                                                                                                                 | <b>Pg.</b> |
|--------------------------------|----------------|----------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Retirement<br><i>Continued</i> | LB 33          | Kolterman      | Retirement       | Change various provisions relating to retirement and the Nebraska Investment Council and the Public Employees Retirement Board                                                                                                 | 31         |
|                                | LB 36          | Kolterman      | Retirement       | Redefine creditable service, change a payment deadline for restoration of relinquished creditable service, and change payment requirements and service credit computation provisions under the School Employees Retirement Act | 31         |
|                                | LB 565         | Bolz           | Retirement       | State legislative intent relating to a designated beneficiary determination under certain retirement systems                                                                                                                   | 32         |
|                                | LB 683         | Kolterman      | Retirement       | Provide for a work plan under the Class V School Employees Retirement Act relating to a one-time lump sum payment to certain retirement system members                                                                         | 32         |
|                                | LB 706         | Lindstrom      | Retirement       | Authorize a one-year freeze of cost-of-living adjustments under the Class V School Employees Retirement Act                                                                                                                    | 32         |
| Sales Tax                      | LB 18          | Briese         | Revenue          | Adopt the Remote Seller Sales Tax Collection Act                                                                                                                                                                               | 33         |
|                                | LB 182         | Bolz           | Revenue          | Adopt the School District Local Option Income Surtax Act                                                                                                                                                                       | 33         |
|                                | LB 290         | Linehan        | Revenue          | Change the sales and use tax rate                                                                                                                                                                                              | 34         |
|                                | LB 291         | Linehan        | Revenue          | Change sales and use tax provisions                                                                                                                                                                                            | 34         |
|                                | LB 507         | Briese         | Revenue          | Impose sales tax on certain services and eliminate sales tax exemptions                                                                                                                                                        | 34         |
|                                | LB 508         | Briese         | Revenue          | Impose sales and use taxes on certain services, eliminate sales tax exemptions, and use the increased revenue for property tax credits                                                                                         | 35         |
| School Boards                  | LB 101         | Wayne          | Government       | Change provisions of the Nebraska Political Accountability and Disclosure Act relating to a potential conflict of interest by an elected office holder of certain cities or school districts                                   | 36         |
|                                | LB 415         | Friesen        | Government       | Repeal recall provisions for political subdivisions                                                                                                                                                                            | 36         |
| School Budget and Finance      | LB 191         | La Grone       | Government       | Change provisions relating to budgets and public hearing notice for certain governmental entities                                                                                                                              | 36         |
|                                | LB 336         | Hansen, M.     | Government       | Change the vote required to exceed certain budget limitations                                                                                                                                                                  | 37         |
|                                | LB 350         | Morfeld        | Education        | Provide a budget exception for expanded learning opportunity programs                                                                                                                                                          | 37         |

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| <b>Category</b>                               | <b>Measure</b> | <b>Sponsor</b> | <b>Committee</b> | <b>Subject</b>                                                                                                                                                                | <b>Pg.</b> |
|-----------------------------------------------|----------------|----------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| School Budget and Finance<br><i>Continued</i> | LB 351         | Morfeld        | Education        | Provide for school district levy and bonding authority for cybersecurity and violence prevention                                                                              | 37         |
|                                               | LB 430         | Groene         | Education        | Change dates related to certifications and distributions of state aid to schools                                                                                              | 38         |
|                                               | LB 431         | Groene         | Education        | Change school finance base limitation and local effort rate provisions                                                                                                        | 38         |
|                                               | LB 432         | Groene         | Education        | Include tax-increment financing valuation in adjusted valuations for purposes of state aid to schools and change school district levy authority                               | 39         |
|                                               | LB 497         | Friesen        | Revenue          | Adopt the School District Property Tax Authority Act and change revenue and taxation provisions                                                                               | 39         |
|                                               | LB 506         | Briese         | Revenue          | Adopt the Property Tax Request Limitation Act                                                                                                                                 | 40         |
|                                               | LB 513         | Briese         | Education        | Change requirements for the issuance of certain school district bonds                                                                                                         | 42         |
|                                               | LB 581         | Albrecht       | Government       | Require the use of generally accepted accounting principles in preparing budgets under the Nebraska Budget Act                                                                | 42         |
|                                               | LB 588         | Stinner        | Education        | Change the local effort rate pursuant to the Tax Equity and Educational Opportunities Support Act                                                                             | 43         |
|                                               | LB 614         | Crawford       | Revenue          | Change revenue and taxation provisions                                                                                                                                        | 43         |
|                                               | LB 622         | Williams       | Banking          | Change provisions and provide for pooled collateral under the Public Funds Deposit Security Act                                                                               | 43         |
|                                               | LB 647         | Wayne          | Education        | Include virtual school students in the state aid to schools formula                                                                                                           | 44         |
|                                               | LB 656         | Wayne          | Education        | Adopt the Nebraska Education Formula, terminate the Tax Equity and Educational Opportunities Support Act, and change levy limits and the base limitation for school districts | 44         |
|                                               | LB 662         | Friesen        | Education        | Terminate the Tax Equity and Educational Opportunities Support Act                                                                                                            | 45         |
|                                               | LB 671         | Linehan        | Education        | Provide for sparsity aid in the Tax Equity and Educational Opportunities Support Act                                                                                          | 46         |
|                                               | LB 674         | Linehan        | Education        | Change the base limitation for school districts                                                                                                                               | 46         |
|                                               | LB 677         | Groene         | Education        | Change provisions of the Property Tax Credit Act and provide school district property tax relief aid                                                                          | 46         |
|                                               | LB 679         | DeBoer         | Education        | Create the School Financing Review Commission                                                                                                                                 | 47         |

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| <b>Category</b>                               | <b>Measure</b> | <b>Sponsor</b> | <b>Committee</b>                                                                                            | <b>Subject</b>                                                                                                                                            | <b>Pg.</b> |
|-----------------------------------------------|----------------|----------------|-------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| School Budget and Finance<br><i>Continued</i> | LB 695         | Groene         | Education                                                                                                   | Change provisions relating to the Tax Equity and Educational Opportunities Support Act, the Property Tax Credit Act, levy limits, and the base limitation | 49         |
| Special Education                             | LB 346         | Wishart        | Education                                                                                                   | Change special education reimbursements                                                                                                                   | 49         |
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## Criminal and Juvenile Codes

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| <b>LB 54</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                            |
|--------------|----------------|------------------|-----------------------------------------------------------|
|              | Lowe           | Judiciary        | Change provisions relating to carrying a concealed weapon |

LB 54 changes the provision of the Nebraska Criminal Code related to carrying a concealed weapon. The bill provides that the law would not apply to possessing, carrying, transporting, shipping, or receiving a firearm for any lawful purpose to or from any place where the firearm may be lawfully possessed or carried by a person IF the firearm is unloaded and stored in a case and the person is not otherwise prohibited by state or federal law from possessing, carrying, transporting, shipping, or receiving a firearm.

The bill defines “case” as (i) a hard-sided or soft-sided box, container, or receptacle intended or designed for the purpose of storing or transporting a firearm or (ii) the firearm manufacturer’s original packaging.

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| <b>LB 149</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                               |
|---------------|----------------|------------------|----------------------------------------------|
|               | Quick          | General Affairs  | Change provisions relating to vapor products |

LB 149 amends the Criminal Code to prohibit a person under the age of 21 years from use of vapor products. The offense would be a Class V misdemeanor.

Whoever sells, gives, or furnishes, in any way, any vapor products or flavored liquids, to any individual under 21 years of age, is guilty of a Class III misdemeanor for each offense.

## Curriculum, Assessment

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| <b>LB 399</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                         |
|---------------|----------------|------------------|------------------------------------------------------------------------|
|               | Slama          | Education        | Change the name and provisions related to the committee on Americanism |

LB 399 is nearly identical to LB 1069 (2018), which was introduced by former senator, Lydia Brasch. LB 1069 was placed on General File in 2018 by a floor motion. The Legislature briefly debated but did not advance the bill any further.

LB 399 changes provisions relating to: (a) duties of a committee on Americanism; (b) testing requirements for school districts; and, (c) administrative responsibilities for NDE.

Under LB 399, each school district committee on Americanism must hold no fewer than three public meetings annually, keep minutes of all meetings, and ensure social studies curriculum adequately stresses American values that give students the opportunity to become competent, responsible, patriotic, and civil citizens.

The measure also requires the State Board of Education to adopt and promulgate rules and regulations to carry out the provisions made in the bill. The bill removes an existing provision of law that states anyone who violates the Americanism law is guilty of a Class III misdemeanor.

Perhaps one of the more controversial provisions of the bill relates to a new assessment requirement. The bill requires school districts to administer the 100-question civics portion of the naturalization examination administered by the U.S. Citizenship and Immigration Services. The test must be administered to students no later than the eighth and eleventh grades. Scores would be reported to parents/guardians and aggregate scores for the district must be reported to NDE.

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|               |                          |                               |                                                                                                                                                            |
|---------------|--------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 488</b> | <i>Sponsor</i><br>Howard | <i>Committee</i><br>Education | <i>Subject</i><br>Adopt school district requirements for mental health education and change school district requirements for drug awareness and prevention |
|---------------|--------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|

LB 488 provides that, starting with school year 2020-21, each school district must incorporate age-appropriate mental health education into the school program.

Mental health education must include defining mental health, recognizing mental health warning signs, identifying characteristics of mental wellness, and utilizing resources for assistance with mental health issues.

In addition, also starting with school year 2020-21, each school district must incorporate age-appropriate comprehensive drug awareness and prevention education into the school program for students in each grade, which would include:

- a) Strategies to prevent illegal use of alcohol, tobacco, and other drugs;
- b) Strategies to reduce or eliminate the incidence and prevalence of student alcohol, tobacco, and drug abuse;
- c) Strategies to reduce the factors that place students at risk of abusing alcohol, tobacco, and other drugs;
- d) The development of school environments and alternative activities that are alcohol, tobacco, and drug-free; and
- e) At least sixty minutes of instruction for each student on the dangers of opioid use, the addictive characteristics of opioids, and safer alternatives to treat pain.

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|               |                          |                               |                                                                                                                                 |
|---------------|--------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 640</b> | <i>Sponsor</i><br>Howard | <i>Committee</i><br>Education | <i>Subject</i><br>Include study relative to the Holocaust and other genocides in provisions relating to multicultural education |
|---------------|--------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------|

LB 640 amends the multicultural education studies law, which was originally passed in 1992. The current law provides that schools must provide multicultural education studies relative to the culture, history, and contributions of African Americans, Hispanic Americans, Native Americans, and Asian Americans.

LB 640 would expand the required studies to include the Holocaust and other acts of genocide, which may include, but not be limited to, such acts in Armenia, Ukraine, Cambodia, Bosnia, Rwanda, and Sudan.

## Early Childhood Education

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| <b>LB 66</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                     |
|--------------|----------------|------------------|------------------------------------------------------------------------------------|
|              | Hansen, M.     | Urban Affairs    | Provide for an early childhood element in a comprehensive plan developed by a city |

LB 66 (2019) requires cities and villages that develop a new or updated comprehensive plan after the effective date of the bill, but not later than January 1, 2022, to include an early childhood element.

The early childhood element would have three requirements: 1) an assessment of the supply of quality licensed early childhood education programs for children under six, 2) an evaluation of the availability and utilization of licensed child care capacity and quality for children under six, and 3) promotion of early childhood health and education measures that benefit the community.

*Note:* In 2018 Senator Hansen introduced the same measure (LB 880), which was advanced to General File by the Urban Affairs Committee but advanced no further.

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| <b>LB 160</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                                                                                                                                               |
|---------------|----------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|               | Quick          | Urban Affairs    | Redefine terms under the Local Option Municipal Economic Development Act to include early childhood infrastructure development and quality early childhood care and programs for certain cities and villages |

The Holland Children’s Movement website provides an accurate short history of the Local Option Municipal Economic Development Act. In 1991, the Legislature passed the Local Option Municipal Economic Development Act (LB 840), which authorizes incorporated cities and villages to collect and appropriate local tax dollars for economic development purposes. Since the passage of LB 840 (1991), sixty-eight Nebraska communities have made use of this economic incentive. To this day, use of such incentives are often referred to as “840 funds.”

LB 160 is very similar to LB 768 (2018), which was advanced by the Urban Affairs Committee to General File but did not pass.

LB 160 would allow first and second-class cities and villages to carry out early childhood infrastructure development projects under the provisions of the Local Option Municipal Economic Development Act.

Early childhood infrastructure development pertains to early childhood education programs of recognized quality, as determined by the quality rating criteria provided under the Nebraska Step Up to Quality Child Care Act.

*Note:* Quality rating and improvement system incentives and support under the Step Up to Quality Child Care Act include:

- a) Tiered child care subsidy reimbursements as based upon quality scale ratings of step three or higher that reflect the cost of higher quality programs and promote affordability of high-quality child care and early childhood education programs for all families;
- b) Incentive bonuses given to providers of child care and early childhood education programs upon completion of specific requirements of step two ratings or higher to improve quality;
- c) Professional development, training, and scholarships developed in collaboration with community-based organizations, postsecondary education representatives, and other stakeholders;
- d) Support that expands family engagement in and understanding of high-quality early childhood education in ways that are inclusive and respectful of diversity of families and children with special needs; and
- e) Other incentives as necessary to carry out the Step Up to Quality Child Care Act.

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| <b>LB 358</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                                                     |
|---------------|----------------|------------------|--------------------------------------------------------------------------------------------------------------------|
|               | Walz           | Education        | Change provisions related to early childhood education in the Tax Equity and Educational Opportunities Support Act |

LB 358 is identical to LB 521, also introduced by Senator Walz, in 2017. LB 521 was not advanced from the Education Committee.

*Early Childhood Membership:* LB 358 changes the calculation of qualified early childhood education membership for purposes of the school finance formula. Currently, early childhood membership is calculated based upon 60% of the students who are enrolled in an approved early childhood education grant program and who are eligible to attend kindergarten in the following school year. The bill changes the percentage to 80% of the early childhood membership.

*Early Childhood Education Allowance:* The bill includes an early childhood education allowance in the school aid formula. The allowance equals the qualified early childhood fall membership times the statewide average general fund operating expenditures per formula student. The amount of the early childhood education allowance is included in formula needs. An allowance in the formula attributes expenditures for a specific purpose, in this case, early childhood education, to school districts incurring the expenditure.

*Early Childhood Transportation Costs:* LB 521 also includes transportation costs for early childhood education. The costs are equal to the miles included in the current transportation allowance that were traveled to transport early childhood education students taken times 400% of the mileage rate established by the Department of Administrative Services plus in lieu of transportation expenditures paid exclusively to transport early childhood education students.

*Early Childhood Education Aid:* Fifty percent of the sum of the early childhood education allowance plus early childhood education transportation costs as calculated under the bill are to be paid to school districts as early childhood aid. The amount of early childhood education aid is included as a local resource in the formula.

## Education Savings/Scholarships

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| <b>LB 544</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                       |
|---------------|----------------|------------------|--------------------------------------|
|               | Linehan        | Education        | Adopt the Meadowlark Scholarship Act |

LB 544 creates the Meadowlark Scholarship Act with the intent to ensure that every child born in Nebraska gets a jumpstart on their savings for college by automatically creating a 529 account for every child born in Nebraska and seeding it with \$100.

This is designed to help a child build 529 assets over time not only with the scholarship money seeded to them, but also through other contributions.

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| <b>LB 545</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                                                                         |
|---------------|----------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------|
|               | Wayne          | Revenue          | Change income tax provisions relating to the Nebraska educational savings plan trust and authorize employer contributions to the trust |

LB 545 allows participants in the Nebraska educational savings plan trust to authorize employers to make employer contributions to the participant's account. The participant can take a deduction against income tax for employer contributions made to the participant's account. "Employer contribution" is defined as a contribution made by an employer to the account of a participant who is an employee. The deduction is available for tax years beginning on or after January 1, 2020.

The bill also requires the Tax Commissioner, beginning with tax year 2020, to include a space on the individual income tax return where a taxpayer can designate a specific amount of any refund as a contribution to the taxpayers' Nebraska educational savings plan trust account. The Tax Commissioner must provide information on the amount of contributions each year, and the State Treasurer must transfer the funds from the General Fund to the appropriate accounts within the College Savings Plan Program Fund.

The bill is operative January 1, 2020.

|               |                |                  |                                          |
|---------------|----------------|------------------|------------------------------------------|
| <b>LB 610</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                           |
|               | Lindstrom      | Revenue          | Adopt the College Savings Tax Credit Act |

LB 610 creates the College Savings Tax Credit Act. Under the act, a taxpayer can claim a nonrefundable tax credit for 25% of the amount contributed to a college savings account in an amount matching a contribution made to the same account by the taxpayer's employee in the same year.

The tax credit cannot exceed \$2,000 per contributing employee per year and is available beginning in tax years 2020. The credit cannot be carried back, but can be carried forward up to 5 years. The Department of Revenue is authorized to adopt rules and regulations to carry out the act.

The Department of Revenue estimates a loss of state revenue of approximately \$2.8 million per year.

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|---------------|----------------|------------------|--------------------------------------|
| <b>LB 639</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                       |
|               | Stinner        | Education        | Adopt the H3 Careers Scholarship Act |

LB 639 creates the H3 Careers Scholarship Act. Under the Act, scholarships would be awarded to eligible students at an eligible postsecondary educational institution located in Nebraska pursuing majors that will lead to careers in an "H3" (high demand, high wage, and high skill) occupation, as designated by the Department of Labor. Eligible postsecondary educational institutions must designate majors in an academic field of study leading to an H3 career and receive approval from the Department of Labor.

Under the Act, the Legislature would appropriate \$10 million in fiscal year 2019-20, \$20 million in fiscal year 2020-21, and \$30 million each fiscal year thereafter to the Department of Labor and require matching funds from eligible postsecondary educational institutions.

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|---------------|----------------|------------------|----------------------------------------------------------------|
| <b>LB 670</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                 |
|               | Linehan        | Revenue          | Adopt the Opportunity Scholarships Act and provide tax credits |

LB 670 creates the Opportunity Scholarships Act to provide tax credits to individuals and businesses that contribute to scholarship funds for students enrolled in private schools. The bill is similar to previous legislative attempts such as LB 295 (2017). LB 295 was the subject of very intense debate during the 2018 Session but the filibuster lead by opponents of the measure ultimately prevailed.

Under LB 670, initial limit on tax credits is \$10 million for tax year 2020 but the limit would then grow each year thereafter.

|               |                |                  |                                                                                           |
|---------------|----------------|------------------|-------------------------------------------------------------------------------------------|
| <b>LB 688</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                            |
|               | Cavanaugh      | Revenue          | Provide for contributions to the Nebraska educational savings plan trust from tax refunds |

LB 688 requires the Tax Commissioner, beginning with tax year 2020, to include a space on the individual income tax return where a taxpayer can designate a specific amount of any refund as a contribution to the taxpayers’ Nebraska educational savings plan trust account. The bill requires the Tax Commissioner to provide information on the amount of contributions each year, and the State Treasurer must transfer the funds from the General Fund to the Nebraska educational savings plan trust with credit to each taxpayer’s account. The bill also provides that Nebraska Education Savings Trust (NEST-529) participation agreements must authorize a participant to contribute a specific amount of the participant’s income tax refund to an account.

## Employment Issues

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|               |                |                  |                                                                      |
|---------------|----------------|------------------|----------------------------------------------------------------------|
| <b>LB 217</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                       |
|               | Pansing Brooks | Business/Labor   | Prohibit retaliation against employees for communicating about wages |

LB 217 adds a new section to the Nebraska Wage Payment and Collection Act.

The bill provides that an employer may not discharge or in any other manner retaliate against any employee because the employee inquired about, discussed, or disclosed comparative compensation information for the purpose of determining whether the employer is compensating any employee in a manner that provides equal pay for equal work.

The bill would not apply to instances in which an employee who has authorized access to the wage information of other employees as a part of the employee’s job functions discloses the wages of other employees to an individual who does not otherwise have authorized access to the information, unless the disclosure is in response to a charge or complaint or in furtherance of an investigation, proceeding, hearing, or other action, including an investigation conducted by the employer.

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|               |                |                  |                                  |
|---------------|----------------|------------------|----------------------------------|
| <b>LB 254</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                   |
|               | McCollister    | Business/Labor   | Adopt the Fair Chance Hiring Act |

In 2014 the Legislature passed an omnibus criminal justice bill, LB 907, that did not immediately impact education in any major way. This changed with the inclusion of provisions from another bill relating to public employers and criminal records.

The controversial provision stated that a public employer may not ask an applicant for employment to disclose, orally or in writing, information concerning the applicant’s criminal record or history, including any inquiry on any employment application, until the public employer has determined the applicant meets the minimum employment qualifications. *[Ref. § 48-202]*

The legislation provided exceptions for (i) law enforcement agencies, (ii) any position for which a public employer is required by federal or state law to conduct a criminal history record information check, or (iii) any position for which federal or state law specifically disqualifies an applicant with a criminal background.

The education lobby worked diligently to get some recognition and protection of public schools during the debate on LB 907. The “compromise” was the adoption of a provision stating that nothing would prevent a public employer that is a school district or ESU from requiring an applicant for employment to disclose an applicant’s criminal record or history relating to sexual or physical abuse.

LB 254 would create the Fair Chance Hiring Act, which would be comprised of a revised version of existing law, section 48-202, coupled with two new sections of law.

Under LB 254 the concept initially passed in 2014 remains the same. The bill adds employment agencies and includes private schools in certain aspects, and adds a new requirement for employers covered under the legislation.

The general rule remains intact in that an employer or employment agency may not ask an applicant to disclose, orally or in writing, information concerning the applicant’s criminal record or history, including any inquiry on any employment application, until the employer or employment agency has determined the applicant meets the minimum employment qualifications.

The bill inserts new language stating that prior to determining whether an applicant meets the minimum employment qualifications, an employer or employment agency may ask the applicant to disclose, orally or in writing, information concerning the applicant’s criminal record or history, including any inquiry on any employment application, if:

- (a) The applicant is applying for a position for which: (i) A criminal history record information check is required by federal or state law; or (ii) Federal or state law specifically disqualifies an applicant with a criminal background even if such law allows for a waiver that would allow such applicant to be employed; and
- (b) The inquiry or request for disclosure is limited to the types of criminal offenses that the employer or employment agency is required to conduct a check for or that disqualify the applicant.

Existing law remains intact in that nothing would prevent a school district, an ESU, or a private school from requiring an applicant to disclose an applicant’s criminal record or history relating to sexual or physical abuse.

The bill leaves intact the provision that nothing would prevent an employer or employment agency from preparing or delivering an employment application that conspicuously states that a criminal history record information check is required by federal law, state law, or the employer’s or employment agency’s policy.

The bill leaves intact the provision that nothing would prevent an employer or employment agency from conducting a criminal history record information check after the employer or employment agency has determined that the applicant meets the minimum employment qualifications.

### *Important New Provision*

Under LB 254, IF an employer or employment agency inquires about or requests disclosure of an applicant's criminal history record information and the applicant is still eligible for the position under federal or state law, THEN the employer or employment agency must afford the applicant an opportunity to explain the information and the circumstances regarding any convictions or other criminal history, including the applicant's rehabilitation.

The bill includes new definitions for purposes of the bill:

- a) "Applicant" means (i) any individual considered for, or who requests to be considered for, employment by an employer, or (ii) any employee considered for, or who requests to be considered for, another employment position with his or her employer;
- b) "Employee" means an individual employed by an employer;
- c) "Employer" means any person having in his or her employ fifteen or more employees for each working day in each of twenty or more calendar weeks in the current or preceding calendar year and includes the State of Nebraska, governmental agencies, and political subdivisions, regardless of the number of employees, any person acting for or in the interest of an employer, directly or indirectly, and any party whose business is financed in whole or in part under the Nebraska Investment Finance Authority Act, but such term does not include (i) the United States, (ii) a corporation wholly owned by the government of the United States, (iii) an Indian tribe or (iv) a law enforcement agency;
- d) "Employment agency" means any person regularly undertaking with or without compensation to procure employees for an employer or to procure for employee's opportunities to work for an employer and includes an agent of such a person, but does not include an agency of the United States, except that such term does include the United States Employment Service and the system of state and local employment services receiving federal assistance;
- e) "Law enforcement agency" means an agency or department of this state or of any political subdivision of this state which is responsible for the prevention and detection of crime, the enforcement of the penal, traffic, or highway laws of this state or any political subdivision of this state, and the enforcement of arrest warrants. Law enforcement agency includes a police department, an office of the town marshal, an office of the county sheriff, the Nebraska State Patrol, and any department to which a deputy state sheriff is assigned; and
- f) "Person" includes one or more individuals, partnerships, limited liability companies, associations, corporations, business trusts, legal representatives, or any organized group of persons.

|               |                            |                                    |                                                                                                                                 |
|---------------|----------------------------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 306</b> | <i>Sponsor</i><br>Crawford | <i>Committee</i><br>Business/Labor | <i>Subject</i><br>Change provisions relating to good cause for voluntarily leaving employment under the Employment Security Law |
|---------------|----------------------------|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|

The Employment Security Law (§ 48-628.13) provides for “good cause” for voluntarily leaving employment for a variety of reasons. LB 306 adds another such good cause:

An individual left his/her employment to care for a family member with a serious health condition.

Family member means:

- a) A biological, adopted, or foster child, a stepchild, or a legal ward of the individual or the individual’s spouse or a person to whom the individual or the individual’s spouse stood in loco parentis when such person was a minor child, regardless of the age or dependency status of such child, stepchild, legal ward, or person;
- b) A biological, adoptive, or foster parent, a stepparent, or a legal guardian of the individual or the individual’s spouse or a person who stood in loco parentis to the individual or the individual’s spouse when the individual or the individual’s spouse was a minor child;
- c) The individual’s spouse or domestic partner; or
- d) A grandparent, grandchild, or sibling, whether of a biological, foster, adoptive, or step relationship, of the individual or the individual’s spouse.

Under the bill, “serious health condition” is defined using the existing federal law cited in 29 U.S.C. 2611.

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| <b>LB 361</b> | <i>Sponsor</i><br>Hansen, M. | <i>Committee</i><br>Business/Labor | <i>Subject</i><br>Prohibit retaliation under the Nebraska Wage Payment and Collection Act and the Wage and Hour Act |
|---------------|------------------------------|------------------------------------|---------------------------------------------------------------------------------------------------------------------|

*Wage and Hour Act*

LB 361 amends the Act such that an employer may not retaliate or discriminate against an employee or applicant for employment because the employee or applicant:

- (1) Files a complaint under the Wage and Hour Act; or
- (2) Testifies, assists, or participates in an investigation, proceeding, or action concerning a violation of the act.

In any action brought to enforce the above provision, the court will have jurisdiction to grant legal or equitable relief as the court deems appropriate to effectuate the purposes of the Wage and Hour Act, including temporary or permanent injunctive relief and general and special damages.

*Nebraska Wage Payment and Collection Act*

LB 361 provides that an employer may not retaliate or discriminate against an employee or applicant for employment because the employee or applicant:

- (1) Files a complaint under the Nebraska Wage Payment and Collection Act; or
- (2) Testifies, assists, or participates in an investigation, proceeding, or action concerning a violation of the act.

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| <b>LB 383</b> | <i>Sponsor</i><br>Quick | <i>Committee</i><br>Business/Labor | <i>Subject</i><br>Provide for an annual adjustment to the minimum wage |
|---------------|-------------------------|------------------------------------|------------------------------------------------------------------------|

As set forth in previous legislation, the current minimum wage is \$9.00 per hour.

Under LB 383, the current minimum wage would sunset on April 1, 2020.

The bill establishes a new method for establishing a minimum wage. After April 1, 2020 and no later than January 31, 2020, the State Treasurer would adjust the minimum wage by an amount determined by the State Treasurer at the end of the preceding calendar year to reflect the average annual percentage change in the consumer price index for the most recent five-year period for which data is available. The minimum wage would be rounded to the nearest cent divisible by five. The minimum wage would become effective beginning April 1 of that year.

The process would be repeated each year by January 31st and effective April 1st.

An annual increase would not exceed 3.5%. The bill requires the Department of Labor to post on the department's website, by February 1st each year the adjusted minimum wage that will take effect April 1 of that year. The consumer price index to be used is the Consumer Price Index for All Urban Consumers, as prepared by the U.S. Department of Labor, Bureau of Labor Statistics.

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| <b>LB 487</b> | <i>Sponsor</i><br>La Grone | <i>Committee</i><br>Business/Labor | <i>Subject</i><br>Require the Nebraska Workers' Compensation Court to adopt an evidence-based drug formulary |
|---------------|----------------------------|------------------------------------|--------------------------------------------------------------------------------------------------------------|

LB 487 amends the Nebraska Workers' Compensation Act and requires the Nebraska Workers' Compensation Court to adopt an evidence-based drug formulary consisting of prescription drugs listed in Schedules II, III, IV, and V of section 28-405. The formulary must apply to prescription drugs that are prescribed and dispensed for outpatient use in connection with any workers' compensation claim with a date of injury on or after January 1, 2020.

A prescription drug that is included in the formulary adopted by the court and recommended in the formulary is presumed to be reasonable and may be prescribed and dispensed without obtaining

prior authorization from the workers' compensation insurer, risk management pool, or self-insured employer.

A prescription drug that is not included in the formulary adopted by the court or that is included but not recommended in the formulary is presumed to be reasonable if prior authorization for the drug is obtained from the workers' compensation insurer, risk management pool, or self-insured employer.

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| <b>LB 526</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                                                   |
|               | McDonnell      | Business/Labor   | Change provisions relating to compensation for temporary disability under the Nebraska Workers' Compensation Act |

LB 526 amends the Nebraska Workers' Compensation Act (§ 48-121) relating to compensation for injuries resulting in disability.

Under current provisions, the compensation would be in addition to the amount paid for temporary disability, except that the compensation for temporary disability would cease as soon as the extent of the permanent disability is ascertainable.

LB 526 provides that compensation for temporary disability would continue until the later of (a) any permanent disability, as measured by permanent impairment for a scheduled member injury, has been determined or, in the event of a claim payable under a loss of earning capacity, until a loss of earning capacity evaluation has been issued or (b) 30 days after the employee has been given notice as provided below.

The bill provides that compensation for temporary disability may only cease after the employee has been given 30 days' notice. Upon termination of temporary disability benefits, the employer must provide copies of all evidence which were relied upon in making the determination to cease benefit payments. If the employer relies upon evidence from outside of the treating physicians, the employee must be entitled to seek a medical finding by an independent medical examiner to be paid for by the employer. Such independent medical examiner would be chosen by the employee.

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| <b>LB 537</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                                                             |
|               | Lathrop        | Education        | Change provisions relating to actions with regard to the performance or conduct of a certificated school district employee |

Under current law (§ 79-826), a superintendent or designee may take action with regard to a certificated employee's performance or conduct, which is deemed reasonably necessary to assist the certificated employee and further school purposes, including:

- 1) Counseling;

- 2) oral reprimand;
- 3) written reprimand; and
- 4) suspension without pay for not to exceed 30 working days.

LB 537 would add to this list of actions the imposition of a performance improvement plan or other form of administrative directive to address alleged performance deficiencies.

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| <b>LB 627</b> | <i>Sponsor</i><br>Pansing Brooks | <i>Committee</i><br>Judiciary | <i>Subject</i><br>Prohibit discrimination based upon sexual orientation and gender identity |
|---------------|----------------------------------|-------------------------------|---------------------------------------------------------------------------------------------|

LB 627 amends a series of statutes within the Nebraska Code to prevent sexual orientation, or gender identity in employment, public accommodation, and housing.

“Gender identity is defined in the bill as the actual or perceived appearance, expression, identity, or behavior of an individual, whether or not that appearance, expression, identity, or behavior is different from that traditionally or stereotypically associated with the individual’s assigned sex at birth.

“Sexual orientation” is defined as actual or perceived homosexuality, heterosexuality, or bisexuality.

## Income Tax

|              |                          |                             |                                                                   |
|--------------|--------------------------|-----------------------------|-------------------------------------------------------------------|
| <b>LB 50</b> | <i>Sponsor</i><br>Vargas | <i>Committee</i><br>Revenue | <i>Subject</i><br>Change individual income tax brackets and rates |
|--------------|--------------------------|-----------------------------|-------------------------------------------------------------------|

Under LB 50, the income tax brackets for individuals earning under \$100,000 would remain the same. Those earning over \$100,000 or \$200,000 for married, filing jointly would fall under a new bracket of 7.84%.

The bill also imposes a 1% tax rate on that portion of the taxpayer’s Nebraska taxable income in excess of \$1 million and a tax at the rate of 2% on that portion of the taxpayer’s Nebraska taxable income in excess of \$2 million.

The new tax rates would be implemented on January 1, 2019.

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| <b>LB 288</b> | <i>Sponsor</i><br>Linehan | <i>Committee</i><br>Revenue | <i>Subject</i><br>Change income tax rates |
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LB 288 is a placeholder bill offered by the Revenue Committee in the event a change in the income tax rates is required.

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| <b>LB 615</b> | <i>Sponsor</i><br>Hilgers | <i>Committee</i><br>Revenue | <i>Subject</i><br>Reduce income tax rates and provide for certain transfers from the Cash Reserve Fund |
|---------------|---------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------|

LB 615 reduces the top tax rates for individual and corporate income taxes. The bill provides “triggers” to increase the refundable income tax credit based upon revenue forecasting errors.

## Learning Community

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| <b>LB 161</b> | <i>Sponsor</i><br>Erdman | <i>Committee</i><br>Education | <i>Subject</i><br>Eliminate learning communities |
|---------------|--------------------------|-------------------------------|--------------------------------------------------|

LB 161 dissolves the Learning Community effective July 1, 2020. The 143-page bill harmonizes Nebraska laws consistent with the intent of the bill.

Under the bill the learning community coordinating council must prepare for the dissolution by transferring all assets to member school districts and performing other tasks as may be necessary for an orderly dissolution. Any remaining records, books, papers, and personal property belonging to the learning community after the dissolution must be delivered to the State Board of Education to be distributed to the school districts that were members of the learning community immediately prior to its dissolution. Any liabilities of the learning community remaining after dissolution must be divided proportionately between former member school districts based on the taxable valuation of the school districts.

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| <b>LB 398</b> | <i>Sponsor</i><br>DeBoer | <i>Committee</i><br>Education | <i>Subject</i><br>Change learning community levy and diversity plan requirements |
|---------------|--------------------------|-------------------------------|----------------------------------------------------------------------------------|

*Use of Levy:* Under current law, a learning community may levy a maximum levy of 1.5¢ for (i) early childhood education programs for children in poverty, (ii) elementary learning center employees, (iii) contracts with other entities or individuals who are not employees of the learning community for elementary learning center programs and services, and (iv) pilot projects. However, no more than 10% of the levy authority may be used for elementary learning center employees.

LB 398 eliminates the stipulation that no more than 10% of the levy authority may be used for elementary learning center employees.

*Report Deadline:* Under current law, a learning community coordinating council must evaluate programs related to the community achievement plan developed with the assistance of the student achievement coordinator or other department staff designated by the Commissioner of Education

and evaluate and research the progress of the learning community. A learning community must report the evaluation and research results electronically to the Education Committee of the Legislature by January 1st of each year.

LB 398 changes the reporting deadline to February 1st of each year.

*Diversity Plan:* Current law requires a learning community, together with its member school districts, to develop a diversity plan to provide educational opportunities in each subcouncil district designed to attract students from diverse backgrounds, which plan may be revised from time to time.

The goal of the diversity plan shall be to annually increase the socioeconomic diversity of enrollment at each grade level in each school building within the learning community until such enrollment reflects the average socioeconomic diversity of the entire enrollment of the learning community.

LB 398 modifies the goal of the diversity plan to increase the socioeconomic diversity of enrollment at each grade level in each school building within the learning community.

Current law requires a learning community coordinating council to report electronically to the Education Committee of the Legislature by January 1 of each odd-numbered year on the diversity and changes in diversity at each grade level in each school building within the learning community and on the academic achievement for different demographic groups in each school building within the learning community.

LB 398 changes the reporting deadline to February 1st.

## Lottery Funds

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| <b>LB 104</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                 |
|---------------|----------------|------------------|----------------------------------------------------------------|
|               | Linehan        | Education        | Change distribution of the Nebraska Education Improvement Fund |

In 2015 the Legislature passed LB 519, introduced by Senator Sullivan, which, in part, required the Education Committee to submit recommendations to the Clerk of the Legislature regarding how the Nebraska Education Improvement Fund should be allocated to best advance the educational priorities of the state for the five-year period beginning with fiscal year 2021-22. The recommendations must be filed by December 31, 2019.

The foregoing provision remains intact under LB 104, however, the bill appears to tag or insert a placeholder for one particular interest.

The bill provides that for fiscal years 2021-22 through 2026-27, 62% of the revenue received by the Nebraska Education Improvement Fund will be allocated to the Nebraska Opportunity Grant Fund to carry out the Nebraska Opportunity Grant Act in conjunction with appropriations from the

General Fund. The grant program is used to award grants to individual students for expenses in conjunction with attending a Nebraska postsecondary institution.

## Miscellaneous

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| <b>LB 73</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                   |
|--------------|----------------|------------------|--------------------------------------------------|
|              | Erdman         | Education        | Require display of the national motto in schools |

LB 73 provides that each school board must prominently display the national motto of the United States, “In God We Trust,” written legibly in English, in each classroom or in another prominent place in each school building where each student will be able to see and read it each day school is in session. A school board may accept contributions to defray the costs of implementing the provisions of the bill.

The bill further provides that upon the filing of an action seeking to invalidate this section in any state or federal court, the Attorney General must intervene on behalf of any school board and any other party named as a defendant for their role in implementing the legislation.

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| <b>LB 115</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                 |
|---------------|----------------|------------------|--------------------------------------------------------------------------------|
|               | Blood          | Education        | Change provisions related to enrollment of children of members of the military |

LB 115 amends current law (§ 79-215) to state that, in order to carry out the provisions of the Interstate Compact on Educational Opportunity for Military Children (passed in 2011), a school board must permit children of military families to enroll “preliminarily” in a school district if a parent presents evidence of military orders that the military family will be stationed in this state during the current or following school year. A student of a military family must be admitted to the school district without charge upon arrival in Nebraska if the requirements are met.

NDE is required to establish procedures and criteria for enrollment, admission, and related information needed for any student to attend a school district in this state, which must include having an adult with legal or actual charge or control of a student provide through electronic means or other means specified by the department (i) the name of the student, (ii) the name of the adult with legal or actual charge or control of the student, (iii) the address where the student is or will be residing, and (iv) information on how and where the adult may generally be reached during the school day.

Finally, the bill modifies existing law (§ 79-216) to state that, in all cases, when any person is on active duty as a member of the U.S. Army, Navy, Marine Corps, or Air Force in the State of Nebraska and is residing on federally owned property, any child of school age of such active duty member who also resides on such property must be considered a resident of the school district where the property is located and may be admitted under the provisions of the residency law (§ 79-215).

|               |                |                  |                                                                               |
|---------------|----------------|------------------|-------------------------------------------------------------------------------|
| <b>LB 174</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                |
|               | Bolz           | Appropriations   | State intent relating to appropriations for the Office of Violence Prevention |

In 2009 legislation was passed to create the Office of Violence Prevention, which would be responsible for developing, fostering, promoting, and assessing violence prevention programs.

LB 174 would appropriate \$1.525 million for each fiscal year beginning with FY2019-20 to the Office of Violence Prevention. The office must use the appropriations to increase total grant awards, develop an annual statewide strategic plan, increase administrative capacity, and develop a technical assistance partnership with the University of Nebraska.

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|---------------|----------------|------------------|--------------------------------------------------------|
| <b>LB 292</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                         |
|               | Vargas         | Appropriations   | Appropriate funds to the State Department of Education |

In 2009 the Legislature passed legislation to create the Center for Student Leadership and Expanded Learning Act. The purpose of the Act was to provide state support for establishing and maintaining within NDE the Center for Student Leadership and Expanded Learning.

The center would provide ongoing financial and administrative support for state leadership and administration of Nebraska career education student organizations, create and coordinate opportunities for students to participate in educational activities outside the normal classroom, and partner with state and local organizations to share research and identify best practices that can be disseminated to schools and community organizations.

LB 292 would propose a \$500,000 appropriation from the General Fund for FY2019-20 and \$500,000 for FY2020-21 to NDE to carry out the Nebraska Information Technology Initiative under the Center for Student Leadership and Expanded Learning Act.

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|---------------|----------------|------------------|---------------------------------------------|
| <b>LB 404</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                              |
|               | Stinner        | Appropriations   | State intent relating to Medicaid budgeting |

LB 404 appears to be a placeholder bill with regard to the obligation of the State to implement Medicaid expansion as per the wish of the voters in the 2018 General Election.

The bill is a simple intent bill for FY2019-20 and thereafter that appropriations for the Medicaid aid obligations of the state will be made in three separate and distinct appropriations programs.

The three programs will be titled as (i) Medicaid Expansion, (ii) Medicaid Long-Term Care (including a separate subprogram for nursing facilities appropriations and expenditures), and (iii) Other Medical Assistance.

| <b>LB 575</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                                               |
|---------------|----------------|------------------|--------------------------------------------------------------------------------------------------------------|
|               | Brewer         | Education        | Require school district policies regarding the provision of information to and access by military recruiters |

Under 575 each school district must adopt a policy to provide access to routine directory information for each student in a high school grade upon a request made by a military recruiter.

A parent/guardian may submit a written request to the district that routine directory information for the student may not be released for such purposes without prior written consent of the parent/guardian. Upon receiving the request, a district may not release the routine directory information of the student without the prior written consent of the parent/guardian.

Each district must adopt a policy to provide military recruiters the same access to a student in a high school grade as is provided to postsecondary educational institutions or to prospective employers of such students.

| <b>LB 644</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                           |
|---------------|----------------|------------------|------------------------------------------|
|               | McDonnell      | Business/Labor   | Adopt the Nebraska Workforce Diploma Act |

LB 644 creates the Nebraska Workforce Diploma Act and requires the Nebraska Department of Labor (DOL) to promote and administer the program.

Under the bill, an eligible “workforce diploma program provider” would be an accredited or approved, public or private, high school provider. An eligible program provider must also have at least two years of experience providing adult dropout recovery services, including recruitment, learning plan development, and proactive coaching and mentoring culminating in qualification for a high school diploma.

An eligible program participant must be at least 22 years of age and must have not previously earned a high school diploma or high school equivalency diploma.

By August 15, 2019, and annually thereafter, DOL must request applications from eligible program providers to participate in the program. Applications must include evidence of the following:

- a) Experience providing adult dropout recovery services;
- b) The ability to provide academic skill intake assessment and transcript evaluation;
- c) The ability to develop a learning plan that integrates academic requirements and career goals;
- d) A course catalog that includes all of the courses necessary to meet graduation requirements;
- e) The ability to provide remediation coursework in literacy and numeracy;

- f) The ability to provide a research-validated academic resiliency assessment and intervention;
- g) The ability to provide employability skills development aligned to employer needs;
- h) The ability to provide career pathways coursework;
- i) The ability to provide preparation for industry-recognized credentials;
- j) The ability to provide career placement services; and
- k) Accreditation or approval by NDE or accreditation by a recognized regional accrediting body or consolidation thereof.

A workforce diploma program may be delivered in a campus-based, blended, or online modality. By September 15, 2019, and annually thereafter, DOL must announce the approved program providers.

DOL must reimburse each approved program provider participating in the program for the completion of the following milestones for each student:

- a) \$250 for the completion of five credit hours;
- b) \$250 for the completion of an employability skills certification program equal to at least 10 credit hours;
- c) \$250 for the attainment of an industry recognized credential requiring up to 50 hours of training;
- d) \$500 for the attainment of an industry recognized credential requiring 51 through 100 hours of training;
- e) \$750 for the attainment of an industry recognized credential requiring more than one 100 hours of training; and
- f) \$1,000 for the attainment of a high school diploma.

LB 644 provides intent language to appropriate \$2.5 million for fiscal years 2019-20 and 2020-21 to DOL to carry out the program.

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|---------------|--------------------------|-------------------------------|-----------------------------------------------------------|
| <b>LB 675</b> | <i>Sponsor</i><br>Groene | <i>Committee</i><br>Education | <i>Subject</i><br>Change provisions relating to education |
|---------------|--------------------------|-------------------------------|-----------------------------------------------------------|

LB 675 represents the technical cleanup bill for NDE.

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|---------------|--------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------|
| <b>LB 676</b> | <i>Sponsor</i><br>Groene | <i>Committee</i><br>Education | <i>Subject</i><br>Change provisions relating to school districts and the reorganization of school districts |
|---------------|--------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------|

LB 676 proposes to “clean up” statutes that were not included in LB 377 enacted in 2018 since the statutes did not specifically use the words “Class I”, “Class II”, or Class VI” regarding school districts or schools. In addition, this bill “cleans up” statutes on reorganization of school districts to remove outdated language and to put together in one act the “petition method” and “plan method” for reorganization of school districts that are not part of a learning community.

## Open Meetings / Public Records

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| <b>LB 19</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                                                                                                                |
|--------------|----------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|              | Briese         | Business/Labor   | Allow withholding from public of reports of injury under the Nebraska Workers’ Compensation Act as prescribed and provide duties for the Nebraska Workers’ Compensation Court |

LB 19 amends the Public Records Law (§ 84-712.05) to require the withholding of reports of injuries arising in the course of employment, except that the reports:

- a) must be made available for inspection or copying by the Nebraska Workers’ Compensation Court upon request:
  - i. By the employee who is the subject of the report or by an attorney or authorized agent of such employee;
  - ii. By the employer, workers’ compensation insurer, risk management pool, or third-party administrator that is a party to the report or an attorney or authorized agent of such party;
  - iii. By a third party for the purpose of identifying the number and nature of any injuries to any employees of an employer identified in the request, so long as the court redacts any information revealing the identity of any employee prior to releasing the reports; or
  - iv. By a nonprofit organization for the purpose of sending condolences to, providing memorials for, and offering grief counseling to family members of an employee whose death was caused by a workplace incident; and
- b) Must be disclosed by the court if the reports are requested for use in connection with a state or federal investigation or examination or for use by the state or federal government to compile statistical information.

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| <b>LB 148</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                                                 |
|---------------|----------------|------------------|----------------------------------------------------------------------------------------------------------------|
|               | Groene         | Government       | Change requirements for public hearings on proposed budget statements and notices of meetings of public bodies |

*Nebraska Budget Act:* LB 148 amends the Budget Act in several sections. The bill amends the definition of “governing body” to include joint entities created under the Interlocal Cooperation Act that receives tax funds generated under section 2-3226.05 (river-flow enhancement bonds).

The bill also amends budget hearing notice provisions. Under current law, each governing body must conduct a public hearing on its proposed budget statement each year or biennial period. The bill specifies that such hearing must be held separately from any regularly scheduled meeting of the governing body and may not be limited by time.

LB 148 further specifies that at the hearing, the governing body must make a detailed presentation of the proposed budget statement and must make at least three copies of the proposed budget statement available to the public. Any member of the public desiring to speak on the proposed budget statement must be allowed to address the governing body and must be given a reasonable amount of time to do so.

*Open Meetings Act:* Under current provisions of the Act, each public body must give reasonable advance publicized notice of the time and place of each meeting by a method designated by each public body and recorded in its minutes. LB 148 eliminates any discretion by the governing body in determining the method by which it publicizes notice.

Under the bill, for a political subdivision governing body or such body’s advisory committee, notice must be published in a newspaper of general circulation within the public body’s jurisdiction and, if available, in a digital advertisement on such newspaper’s web site. In addition to the required methods of notice, notice may also be provided by any other appropriate method designated by the public body or advisory committee.

In the case of any other public body, notice must be given by a method designated by the public body.

Each public body must record the methods and dates of notice in its minutes.

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| <b>LB 150</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                              |
|---------------|----------------|------------------|-----------------------------------------------------------------------------|
|               | Brewer         | Government       | Change provisions relating to access to public records and provide for fees |

As it relates to the Public Records Law, LB 150 differentiates residents from non-residents. The bill defines resident as person domiciled in this state and includes news media without regard to domicile.

For nonresidents of Nebraska, the bill provides that actual added cost used as the basis for the calculation of a fee for records may include a charge for the existing salary or pay obligation to the public officers or employees, including a charge for the services of an attorney to review the requested public records.

## Property Tax

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|---------------|----------------|------------------|-----------------------------------------------------|
| <b>LB 103</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                      |
|               | Linehan        | Revenue          | Change provisions relating to property tax requests |

LB 103 is modeled after Virginia legislation and attempts to clarify actual dollar increases regarding property taxes. In essence, a school district or other political subdivision cannot collect more dollars in property taxes without holding a separate public hearing. For example, if the valuation of property increased within a school district, the district would be required to lower its levy to collect only an equal amount of property tax dollars received the previous year. If the school wished to maintain the levy and keep additional dollars, the school board would need to follow the proposed language and hold a public hearing to explain/discuss the rationale. The school board would continue to have the final decision on raising, lowering or maintaining the levy.

LB 103 amends section 77-1601.02 relating to property tax requests. The bill provides that when the annual assessment of property would result in an increase in the total property taxes levied by a school district, learning community, ESU, or other political subdivision, as determined using the previous year's rate of levy, the political subdivision must reduce its rate of levy for the current tax year so as to cause the rate of levy to produce no more than the amount of property taxes raised in the previous year and must set its property tax request at the same amount as in the previous year unless the following provision is complied with.

The governing body of a political subdivision may increase the rate of levy and its property tax request above the reduced amounts as noted above if the increase is deemed to be necessary by the governing body after conducting a public hearing on the issue. The public hearing may not be held at the same time as the annual budget hearing. Notice of the public hearing must be given at least 30 days before the date of the hearing by the publication of a notice in at least one newspaper of general circulation in such political subdivision and in a prominent public location at which notices are regularly posted in the building where the governing body of the political subdivision regularly conducts its business. Any such notice must be at least the size of one-eighth page of a standard size or tabloid size newspaper, and the headline in the advertisement must be in a type no smaller than 18 point. The notice must be in the following form and contain the following information, in addition to such other information as the governing body may elect to include:

### NOTICE OF PROPOSED PROPERTY TAX INCREASE

The (name of political subdivision) proposes to increase property tax levies.

1. Assessment Increase: The total assessed value of property exceeds last year's total assessed value by ..... percent.
2. Lowered Rate Necessary to Offset Increased Assessment: The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$.... per \$100 of assessed value. This rate will be known as the "lowered tax rate."
3. Effective Rate Increase: The (name of political subdivision) proposes to adopt a tax rate of \$.... per \$100 of assessed value. The difference between the lowered tax rate and the proposed rate would be \$.... per \$100, or .... percent. This difference will be known as the

“effective tax rate increase.” Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.

4. Proposed Total Budget Increase: Based on the proposed property tax rate and changes in other revenue, the total budget of (name of political subdivision) will exceed last year’s by .... percent.

A public hearing on the increase will be held on (date and time) at (meeting place).

All hearings must be open to the public. The governing body of the political subdivision must permit persons desiring to be heard an opportunity to present oral testimony within reasonable time limits as determined by the governing body.

If the governing body deems it necessary to increase the rate of levy and the property tax request above the reduced amounts, as noted above, after conducting the public hearing, the governing body must pass a resolution or ordinance to that effect and, as part of the resolution or ordinance, must set the property tax request at no more than the amount specified in the public notice.

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|               |                |                  |                                                                   |
|---------------|----------------|------------------|-------------------------------------------------------------------|
| <b>LB 158</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                    |
|               | Brewer         | Revenue          | Change provisions relating to the assessed value of real property |

LB 158 is perhaps a second version of a similar concept offered under previous legislation (LB 576, 2017), which was also introduced by Senator Brewer. Both the 2017 and 2019 bills have the intent to slow down increases in assessed value of real property.

Under LB 158, the assessed value of real property as of January 1, 2020 must be the same as the property’s assessed value on January 1, 2019, plus the cost of any improvements made to the real property and minus the assessed value of any improvements to the real property that have been destroyed or removed.

The assessed value of real property as of January 1, 2021 must be the same as the property’s assessed value on January 1, 2020, plus the cost of any improvements made to the real property since and minus the assessed value of any improvements to the real property that have been destroyed or removed.

The assessed value of real property as of January 1, 2022 must be the same as the property’s assessed value on January 1, 2021 plus the cost of any improvements made to the real property since and minus the assessed value of any improvements to the real property that have been destroyed or removed.

The assessed value of real property as of January 1, 2023 must be the same as the property’s assessed value on January 1, 2022 plus the cost of any improvements made to the real property and minus the assessed value of any improvements to the real property that have been destroyed or removed.

|               |                          |                             |                                                                                                                                  |
|---------------|--------------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 183</b> | <i>Sponsor</i><br>Briese | <i>Committee</i><br>Revenue | <i>Subject</i><br>Change the valuation of agricultural land and horticultural land for purposes of certain school district taxes |
|---------------|--------------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------|

Under current provisions of Chapter 77, Nebraska Revised Statutes, agricultural land is valued at 75% of its actual value and special valuation land is valued at 75% of its special valuation.

LB 183 provides an exception to the rule such that for school district taxes levied to pay the principal and interest on bonds, such land would be valued at 1% of its actual value.

Under current law, the acceptable ranges for agricultural land is 69% to 75% of actual value and 69% to 75% of special valuation for special valuation land.

LB 183 provides an exception to the rule in that for school district taxes levied to pay the principal and interest on bonds, the acceptable range is 75 hundredths of 1% to 1% of actual value.

The bill would become operative on January 1, 2020.

|               |                             |                             |                                                                                 |
|---------------|-----------------------------|-----------------------------|---------------------------------------------------------------------------------|
| <b>LB 303</b> | <i>Sponsor</i><br>Lindstrom | <i>Committee</i><br>Revenue | <i>Subject</i><br>Change the amount of relief under the Property Tax Credit Act |
|---------------|-----------------------------|-----------------------------|---------------------------------------------------------------------------------|

LB 303 proposes to increase the appropriation to the Property Tax Credit fund from \$224 million to \$275 million for tax year 2019. The fund is used to distribute property tax credits to real property owners. LB 303 represents part of the Governor's property tax relief plan. The other part of the plan is represented in LR 8CA.

|               |                          |                             |                                                                                                               |
|---------------|--------------------------|-----------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>LB 314</b> | <i>Sponsor</i><br>Briese | <i>Committee</i><br>Revenue | <i>Subject</i><br>Adopt the Remote Seller Sales Tax Collection Act and change revenue and taxation provisions |
|---------------|--------------------------|-----------------------------|---------------------------------------------------------------------------------------------------------------|

LB 314 represents the work of the Nebraskans United group comprised of ag and farm groups and education associations. The origin of the bill is LB 1084 (2018), which did not advance from the Revenue Committee.

The bill expands or increases various revenue sources to generate \$782.6 million to use toward reducing property taxes and funding public education.

Elimination of the following sales tax exemptions:

- Candy, soft drinks, and bottled water
- Tangible personal property repair (motor vehicles)
- Pet-related services
- Real property remodeling, painting and repair and interior design for residential housing

- Personal care services including hair care, massage, tanning, nail, spa, and tattoo services
- Storage and moving services
- Parking fees
- Clothing cleaning and repair
- Travel agency services
- Membership and admissions to zoos and aquariums
- Dating and escort services
- Taxi, limousine, and other transportation services
- Lawn care, landscaping, and gardening
- Tele-floral
- Tour operators
- Historic automobile museums
- Swimming pool cleaning and maintenance
- Music, dance, golf, and other recreational services

Other provisions;

- Raise sales tax by ½ cent
- Add 7.84 percent surcharge on income above \$250k for individuals, \$500k for MFJ
- Repeal special capital gains and extraordinary dividends exclusion
- End tangible personal property tax exemption
- Sunset New Markets Job Growth Investment Act Incentive Program
- Tax on internet sales
- Reinstate alternative minimum tax on high-income earners
- Increase cigarette sales tax by \$1.50 per pack
- Increase alcohol tax per gallon for: beer \$1.07, wine \$2.56, farm wine \$2.56, spirits \$8.53
- Eliminate itemized deductions (exempting medical)
- Increase real estate documentary stamp tax by 50 cents per \$1,000 valuation[i]
- End sales tax exemption on ride-sharing services such as Uber and Lyft
- Repeal property tax exemption for fraternal benefits societies
- End sales tax exemption for Airbnb type services
- Include e-cigarettes in the cigarette tax

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| <b>LB 420</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                             |
|---------------|----------------|------------------|--------------------------------------------|
|               | Bolz           | Revenue          | Adopt the Property Tax Circuit Breaker Act |

LB 420 is similar to LB 910, also introduced by Senator Bolz, in 2018. LB 910 was not advanced by the Revenue Committee.

LB 420 creates the Property Tax Circuit Breaker Act, the purpose of which is to provide a refundable income tax credit.

A qualifying residential or agricultural taxpayer may apply to the Department of Revenue for a refundable income tax credit based on the amount of property taxes paid and the income level of the applicant taxpayer.

The department may certify up to \$107 million in tax credits for qualifying agricultural taxpayers each taxable year. If the total amount of tax credits requested by all applicants exceeds the total amount available the department is to certify tax credits on a proportionate basis so that the limitation is not exceeded.

For qualifying residential taxpayers, the department may certify up to \$82.7 million of tax credits for each taxable year. If the total amount of tax credits requested by all applicants exceeds the total amount available the department is to certify tax credits on a proportionate basis so that the limitation is not exceeded. Qualifying residential taxpayers include both homeowners and renters.

The credit is to be available for tax years beginning January 1, 2020.

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|---------------|--------------------------|-----------------------------|----------------------------------------------------------------------------------------------|
| <b>LB 482</b> | <i>Sponsor</i><br>Erdman | <i>Committee</i><br>Revenue | <i>Subject</i><br>Provide for an adjustment to the assessed value of destroyed real property |
|---------------|--------------------------|-----------------------------|----------------------------------------------------------------------------------------------|

LB 482 is very similar to a previous measure, LB 899, introduced by Senator Erdman in 2018. LB 899 did not advance from committee.

LB 899 provides that the county board of equalization must adjust the value of real property that is destroyed by fire or other natural disaster between January 1 and October 1 upon receiving a report of such destroyed property from the county assessor.

The adjusted value is the sum of the following three factors:

- The assessed value of the property before it became destroyed multiplied by a percentage representing the portion of the year during which the property was intact and not yet destroyed;
- The assessed value of the property as of the date of its destruction multiplied by a percentage representing the portion of the year during which the property as destroyed and no replacement property as yet been completed;
- The assessed value of any replacement property as of the date of construction of such replacement property multiplied by a percentage representing the portion of the year during which construction of such property was complete.

The bill also provides a timetable for notice, decision, and appeals. The action of the county board may be appealed to the Tax Equalization and Review Commission.

The bill has an operative date of January 1, 2020.

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| <b>LB 483</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                   |
|---------------|----------------|------------------|------------------------------------------------------------------|
|               | Erdman         | Revenue          | Change the valuation of agricultural land and horticultural land |

LB 483 is very similar to LB 1100, also introduced by Senator Erdman, which did not advance from the Revenue Committee.

LB 483 changes the way agricultural land is valued for property tax purposes. The bill changes agricultural land valuations from the current market-based system to a productivity-based system. The reason for making the change to a productivity-based system, according to the introducer, is that the current market-based system is not fair.

The bill bases agricultural land valuations for sprinkler irrigated cropland, gravity irrigated cropland, and dryland cropland upon soil productivity ratings established by the Natural Resources Conservation Service (NRCS) of the U.S. Department of Agriculture (USDA) and commodity price data provided by the Department of Agricultural Economics at the University of Nebraska-Lincoln.

LB 483 establishes the Agricultural Land Valuation Board, consisting of eight board members. Six of the eight board members are chosen by the Governor from each of the following categories:

- someone involved in livestock production,
- someone involved in agricultural crop production,
- someone from a farm advocacy organization,
- someone with a county assessor certificate,
- someone from the Department of Agricultural Economics at the University of Nebraska-Lincoln, and
- someone from the Nebraska Ethanol Board.

Nebraska’s Tax Commissioner would serve as the seventh member of the board. Nebraska’s Director of Agriculture would serve as the eighth member of the board and also serves as the board’s chair. The Board is charged with creating a manual detailing the methods to be used for agricultural land valuations across the state and for setting appropriate discount rates to be used for calculating agricultural land valuations.

| <b>LB 512</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                         |
|---------------|----------------|------------------|----------------------------------------|
|               | Linehan        | Revenue          | Change revenue and taxation provisions |

LB 512 appears to have a mix of technical and substantive changes to revenue-related statutes. Of particular note is new language concerning reassessment of damaged or destroyed property.

LB 512 provides that if a property is destroyed or damaged by a “major calamity” between the assessment date and July 15, the owner of the property may petition the county assessor, on a form prescribed by the Tax Commissioner, for a reassessment of the property’s value for that year.

The county assessor may file a petition on behalf of the property owner. The county assessor must file a report of destroyed or damaged property, together with the reassessed value of any such property, with the county board of equalization on or before July 20. The county board of equalization must approve or deny the report on or before July 25. Upon approval of the report of destroyed or damaged property, the county assessor must immediately forward the report to the Property Tax Administrator.

The county clerk is required to mail to the property owner written notice of the county board of equalization’s decision within seven days of the decision. Any person whose petition for relief has been denied by the county board of equalization may appeal the decision of the county board of equalization by filing an appeal with the Tax Equalization and Review Commission within 30 days of the decision.

The bill defines “major calamity” as an event causing significant property damage, including, but not limited to, a fire, an earthquake, a flood, a tornado, or any event which affects an area such that the Governor declares that area to be in a state of emergency. Major calamity does not include an event causing significant property damage intentionally caused by the owner of the property.

“Significant property damage” is defined as damage exceeding \$10,000 or 10% of the property’s value in the prior tax year, as determined by a professional appraisal, whichever is less.

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|---------------|--------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>LB 530</b> | <i>Sponsor</i><br>Groene | <i>Committee</i><br>Revenue | <i>Subject</i><br>Change the valuation of agricultural land and horticultural land for property tax purposes |
|---------------|--------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------|

Under current law, ag land and special value land is valued for purposes of taxation at 75% of its actual value or special value respectively. LB 530 reduces this tax value to 65% for both ag land and special value land.

For purposes of state aid value means ag land and special value land is valued at 72% of actual value or special value respectively. LB 530 changes the value for purposes of state aid value to 62%.

The bill would become operative on January 1, 2020.

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|---------------|--------------------------|-----------------------------|--------------------------------------------------------------------------------------------------|
| <b>LR 3CA</b> | <i>Sponsor</i><br>Erdman | <i>Committee</i><br>Revenue | <i>Subject</i><br>Constitutional amendment to provide income tax credits for property taxes paid |
|---------------|--------------------------|-----------------------------|--------------------------------------------------------------------------------------------------|

Similar to a previous legislative attempt, LR 3CA would amend the Nebraska Constitution to provide a refundable credit against the income tax imposed by the State of Nebraska in an amount equal to 35% of the property taxes that were:

- (a) Levied on real property located in this state; and
- (b) Paid by the taxpayer during the taxable year.

The tax credits would be available for taxable years beginning on January 1, 2021. If adopted by the Legislature, the measure would appear on the 2020 General Election ballot.

It is estimated that the measure would create an annual budget shortfall of over \$1.3 billion.

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|---------------|--------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------|
| <b>LR 5CA</b> | <i>Sponsor</i><br>Brewer | <i>Committee</i><br>Revenue | <i>Subject</i><br>Constitutional amendment to limit the percentage of funding for schools that comes from property taxes |
|---------------|--------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------|

Article VII, Section 1 of the Nebraska Constitution requires that the Legislature provide for the free instruction in the common schools of this state of all persons between the ages of five and 21 years.

LR 5CA proposes to amend this section of the Constitution with language stating that no more than 35% of the funding for the free instruction in the common schools may derive from property taxes. The idea behind the constitutional amendment is that the state would need to dramatically increase funding for education.

If adopted by the Legislature, the measure would appear on the 2020 General Election ballot for approval by the voters.

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|---------------|---------------------------|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LR 8CA</b> | <i>Sponsor</i><br>Linehan | <i>Committee</i><br>Revenue | <i>Subject</i><br>Constitutional amendment to limit the total amount of property tax revenue that may be raised by political subdivisions |
|---------------|---------------------------|-----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|

LR 8CA represents part of the Governor’s agenda to address the property tax issue in Nebraska.

The legislative resolution would amend Article VIII, Section 14 of the Nebraska Constitution and provides that the total amount of property tax revenue raised by a political subdivision in any fiscal year may not be more than 3% greater than the amount raised in the prior fiscal year, except as provided below.

The total amount of property tax revenue raised by a political subdivision in a fiscal year may exceed the limitation by an amount approved by a majority of legal voters voting on the issue at an election upon the recommendation of a majority of the governing body of the political subdivision. The recommendation must include the amount by which the property tax revenue would exceed the limitation for the fiscal year. All costs of the election would be paid by the political subdivision seeking to exceed the limitation.

The limitation would not apply to the amount of property tax revenue needed to pay the principal and interest on bonded indebtedness that has been approved according to law.

The amendment defines “property tax revenue” as revenue raised from a tax that is assessed annually upon the value of real and personal property.

## Retirement

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| <b>LB 31</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                                                                                                                                                                                  |
|--------------|----------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|              | Kolterman      | Retirement       | Provide for a work plan relating to a transfer of management of the retirement system operated under the Class V School Employees Retirement Act to the Nebraska Public Employees Retirement Systems and to require a report and provide duties |

LB 31 amends the Class V School Employees Retirement Act. The bill requires the Public Employees Retirement Board (PERB) to develop a work plan, recommendations, cost estimates, and cost comparisons regarding the transfer of management and actuarial services of the class V (OPS) school employees retirement system to the PERB.

The work plan must include a detailed analysis and recommendations regarding:

- a) management, administration, actuarial service, information technology, computer infrastructure, accounting, member data and record transfer;
- b) necessary statutory changes to achieve the transfer of management and actuarial services;
- c) staff training and assessment of staffing needs;
- d) educational and communication plans to fully inform all system stakeholders and affected governmental entities regarding management changes;
- e) sufficient timeframes for an orderly transition and implementation of management and actuary changes;
- f) cost estimates associated with the tasks necessary to carry out the management transition; and
- g) a comparison of the current annual cost to administer any Class V school employees retirement system established under the Class V School Employees Retirement Act with an estimate of the annual cost for the Public Employees Retirement Board to administer the system after a management transfer occurs.

The PERB must electronically report the work plan, including any recommendations, cost estimates, and cost comparisons, to the Clerk of the Legislature no later than June 30, 2020.

The bill specifically states that management does not include:

- a) A merger or consolidation of any Class V school employees retirement system with the School Employees Retirement System or any other retirement system administered by the PERB; or
- b) An assumption of any of the liability for any Class V school employees retirement system by the State of Nebraska, the PERB, or the NPERS.

The bill permits the PERB to quarterly bill and receive payment within 45 calendar days from receipt of the bill from OPS for all work performed by the PERB for services and related expenses in completion of the work plan.

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|--------------|-----------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 33</b> | <i>Sponsor</i><br>Kolterman | <i>Committee</i><br>Retirement | <i>Subject</i><br>Change various provisions relating to retirement and the Nebraska Investment Council and the Public Employees Retirement Board |
|--------------|-----------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|

LB 33 makes several changes to governance by the Public Employees Retirement Board (PERB), the Nebraska Investment Council (NIC), the Omaha School Employees Retirement Systems (OSERS), and the Omaha Public Schools (OPS). It includes the following changes:

- It allows two 3-year extensions of actuarial contracts instead of just one 3-year extension and allows exemption of legal compliance audit contracts from bidding requirements. This exemption is consistent with all other state agencies that are allowed to exempt legal service contracts from bidding requirements.
- It increases the per diem for PERB members from \$50 to \$75 which would be equal to the per diem received by NIC members.
- It changes the date for the presentation of the NPERS and NIC Annual Reports to the Retirement Committee from March 31 to April 10 beginning in 2020.
- It inserts into the NIC statutes the oversight of the “achieving a better life experience program” that had been inadvertently left out of the list of programs for which the NIC members are fiduciaries.
- It would grant OPS and OSERS the same exclusion from the Public Records Law that was placed into statute in 2009 for all Plans administered by PERB. The only information OPS and OSERS would be required to release about OSERS Plan members is the member’s name, the date the member began participating in the Plan and the date Plan participation ended. All other information would be protected.

*Note:* On General File, the measure was advanced and the committee amendments (AM4) was adopted. The committee amendments insert a section from the School Employees Retirement Act striking obsolete capping language and adding the emergency clause to the entire bill.

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|--------------|-----------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 36</b> | <i>Sponsor</i><br>Kolterman | <i>Committee</i><br>Retirement | <i>Subject</i><br>Redefine creditable service, change a payment deadline for restoration of relinquished creditable service, and change payment requirements and service credit computation provisions under the School Employees Retirement Act |
|--------------|-----------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

LB 36 proposes two changes. The first change clarifies and simplifies language relevant to how creditable service is calculated.

The second change extends a time period. It gives members of the School Employees Plan employed on April 16, 2014, an additional year to pay for relinquished service credit.

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| <b>LB 565</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                                               |
|---------------|----------------|------------------|--------------------------------------------------------------------------------------------------------------|
|               | Bolz           | Retirement       | State legislative intent relating to a designated beneficiary determination under certain retirement systems |

LB 565 represents an attempt to address unfortunate instances when a member of one of the state-offered retirement programs dies and had neglected to designate a beneficiary.

The bill amends the School Employees, County, Class V (OPS), and State plans to provide intent if a member of the retirement system is married at the time of his or her death and there is no designated beneficiary on file with the board, then the spouse married to the member on the date of the member's death is determined to be the beneficiary. If the member is not married on the date of his or her death and there is no surviving designated beneficiary on file with the board, then the benefit would be paid to the member's estate.

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| <b>LB 683</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                                                                               |
|---------------|----------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
|               | Kolterman      | Retirement       | Provide for a work plan under the Class V School Employees Retirement Act relating to a one-time lump sum payment to certain retired members |

LB 683 would direct the Public Employees Retirement Board (PERB) to develop a work plan, recommendations, and cost estimates for a one-time option for certain members who have terminated employment to receive a lump sum payment of a specified percentage of the present value of such member's deferred retirement allowance in lieu of all rights to receive retirement or other benefits from any Class V school employees retirement system established under the Class V (OPS) School Employees Retirement Act.

The bill is meant to be another idea to address the ongoing financial circumstances facing the Class V Retirement Plan.

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| <b>LB 706</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                                              |
|---------------|----------------|------------------|-------------------------------------------------------------------------------------------------------------|
|               | Lindstrom      | Retirement       | Authorize a one-year freeze of cost-of-living adjustments under the Class V School Employees Retirement Act |

To help address the ongoing financial concerns in the Class V (OPS) Retirement Plan, LB 706 would provide authority for the plan's board of trustees to approve an action to prohibit a cost-of-

living adjustment (COLA) to existing retirees for one year (the period between January 1, 2020, and December 31, 2020).

## Sales Tax

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| <b>LB 18</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                   |
|--------------|----------------|------------------|--------------------------------------------------|
|              | Briese         | Revenue          | Adopt the Remote Seller Sales Tax Collection Act |

LB 18 is essentially the same legislation offered by former Senator Watermeier in 2017 (LB 44). LB 44 was advanced by the Revenue Committee in 2017 and it appeared on Final Reading in 2018 but did not pass.

LB 18 would create the Remote Seller Sales Tax Collection Act. The bill would require remote sellers (online retailer without a physical presence in our state) to collect and remit sales tax if their gross revenue in Nebraska exceeds \$100,000 or their sales in Nebraska consist of 200 or more separate transactions.

In 2017 the Nebraska Department of Revenue commented that such legislation would yield anywhere from \$30 million to \$40 million in new revenue for the state.

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| <b>LB 182</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                           |
|---------------|----------------|------------------|----------------------------------------------------------|
|               | Bolz           | Revenue          | Adopt the School District Local Option Income Surtax Act |

LB 182 is essentially the same bill offered by Senator Bolz in 2018 (LB 911). LB 911 was referred to the Revenue Committee but did not advance.

LB 182 creates the School District Local Option Income Surtax Act. The bill allows school boards to impose a local option income tax surtax rate of up to 20% which cannot exceed five years in duration. The surtax is equal to an individual’s state income tax liability less nonrefundable credits multiplied by the rate chosen by the school board.

The surtax may be imposed if approved by a majority of voters in a school district at an election. The tax revenue may be used to reduce property taxes or for building construction, remodeling and site acquisition. Tax proceeds that are to be used to reduce property taxes are placed in the general fund of the school district and proceeds to be used for buildings and sites are deposited in a special building fund. The imposition of a surtax does not increase the budget authority for a school district.

NDE is permitted to adopt rules to carry out the legislation. If a vote to impose a surtax is acceptable, the school district must notify the Tax Commissioner by August 1 of the rate to be imposed for the following tax year. The proceeds of the tax are allocated to school districts by the Tax Commissioner.

*Note:* The Legislative Fiscal Office commented on LB 911 (2018) that the fiscal impact of the bill depends upon whether school districts opt to impose a surtax, the rate of surtax imposed and the use of the proceeds. It is not possible to determine what decisions will be made at the local level pursuant to the bill. If districts opt to impose a surtax for building and site needs, there will be increased expenditures for these purposes which may offset expenditures that would have been made from other sources of revenue. The degree to which a 20% local option income tax surtax will offset school property taxes varies by district depending upon the income tax liability of residents and amount of property taxes levied for school purposes. Imposition of the maximum 20% income tax surtax statewide would lower school district property taxes by 15.6% (in 2018). If a 20% surtax is imposed, the largest impact for a school district would be a 35.3% reduction in property taxes levied for schools and the smallest impact would be a 1.9% reduction in taxes levied.

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| <b>LB 290</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                    |
|---------------|----------------|------------------|-----------------------------------|
|               | Linehan        | Revenue          | Change the sales and use tax rate |

LB 290 is a placeholder bill offered by the Revenue Committee in the event a change in the state sales tax rate is necessary.

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| <b>LB 291</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                      |
|---------------|----------------|------------------|-------------------------------------|
|               | Linehan        | Revenue          | Change sales and use tax provisions |

LB 291 would apply Nebraska sales tax collection to remote sellers that operate outside the State of Nebraska. The emergency clause is attached and the legislation would become operative on April 1, 2019.

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| <b>LB 507</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                          |
|---------------|----------------|------------------|-------------------------------------------------------------------------|
|               | Briese         | Revenue          | Impose sales tax on certain services and eliminate sales tax exemptions |

LB 507 removes sales tax exemptions on a long list of items and services, including:

- soft drinks, candy, or bottled water;
- Motor vehicle cleaning, maintenance, and repair services;
- cleaning and repair of clothing;
- cleaning, maintenance, and repair of other tangible personal property;
- maintenance, painting, and repair of real property;
- entertainment admissions;
- personal care services;
- lawn care, gardening, and landscaping services;
- pet-related services; storage and moving services;
- taxi, limousine, and other transportation services;
- legal services; and
- accounting services (among others).

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The bill also imposes sales tax on prepared food and food and food ingredients served by public or private schools, school districts, student organizations, or parent teacher associations under an agreement with the proper school authorities, in an elementary or secondary school or at any institution of higher education, public or private, during the regular school day or at an approved function of any such school or institution.

The bill further imposes sales tax on fees and admissions charged by a public or private elementary or secondary school and fees and admissions charged by a school district, student organization, or parent-teacher association, pursuant to an agreement with the proper school authorities, in a public or private elementary or secondary school during the regular school day or at an approved function of any such school.

The bill contains on operative date of January 1, 2020.

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| <b>LB 508</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                                                                          |
|---------------|----------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
|               | Briese         | Revenue          | Impose sales and use taxes on certain services, eliminate sales tax exemptions, and use the increased revenue for property tax credits. |

LB 508 is essentially the same language contained in LB 507, also introduced by Senator Briese. The principle difference between the two bills is that LB 508 specially credits the new revenue generated from expanded sales tax to the Property Tax Credit Cash Fund for property tax relief.

LB 508 removes sales tax exemptions on a long list of items and services, including:

- soft drinks, candy, or bottled water;
- Motor vehicle cleaning, maintenance, and repair services;
- cleaning and repair of clothing;
- cleaning, maintenance, and repair of other tangible personal property;
- maintenance, painting, and repair of real property;
- entertainment admissions;
- personal care services;
- lawn care, gardening, and landscaping services;
- pet-related services; storage and moving services;
- taxi, limousine, and other transportation services;
- legal services; and
- accounting services (among others).

The bill also imposes sales tax on prepared food and food and food ingredients served by public or private schools, school districts, student organizations, or parent teacher associations under an agreement with the proper school authorities, in an elementary or secondary school or at any institution of higher education, public or private, during the regular school day or at an approved function of any such school or institution.

The bill further imposes sales tax on fees and admissions charged by a public or private elementary or secondary school and fees and admissions charged by a school district, student organization, or parent-teacher association, pursuant to an agreement with the proper school authorities, in a public or private elementary or secondary school during the regular school day or at an approved function of any such school.

The bill contains on operative date of January 1, 2020.

**School Boards**

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|---------------|-------------------------|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 101</b> | <i>Sponsor</i><br>Wayne | <i>Committee</i><br>Government | <i>Subject</i><br>Change provisions of the Nebraska Political Accountability and Disclosure Act relating to a potential conflict of interest by an elected office holder of cities/villages or a school district |
|---------------|-------------------------|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

The same piece of legislation was introduced by Senator Roy Baker in 2018 (LB 1037), which did not pass.

LB 101 would amend the Nebraska Political Accountability and Disclosure Act to permit elected officeholders of certain cities or villages, or a school district, to participate in voting on matters involving a business association conflict of interest when the business association exists because the city, village or school district is a member of an association of cities, villages or school districts.

Under current law the officeholder is not permitted to vote, and must report the conflict of interest based on the business association. Under this bill, the officeholder would still be required to report the conflict of interest, but would be allowed to vote.

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| <b>LB 415</b> | <i>Sponsor</i><br>Friesen | <i>Committee</i><br>Government | <i>Subject</i><br>Repeal recall provisions for political subdivisions |
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LB 415 amends the Nebraska Election Act and outright repeals relevant laws to eliminate recall provisions for political subdivisions.

**School Budget and Finance**

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| <b>LB 191</b> | <i>Sponsor</i><br>La Grone | <i>Committee</i><br>Government | <i>Subject</i><br>Change provisions relating to budgets and public hearing notice for certain governmental entities |
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Under the current procedures to authorize a change in the property tax request from the previous year, a governing body of a political subdivision must pass by a majority vote a resolution or ordinance establishing the tax request at a different amount.

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The resolution or ordinance may only be passed after a special public hearing called for such purpose is held and after notice is published in a newspaper of general circulation in the area of the political subdivision at least five days prior to the hearing. LB 191 changes this notice requirement to four calendar days. The bill clarifies that the four calendar days will include the day of publication but not the day of hearing.

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| <b>LB 336</b> | <i>Sponsor</i><br>Hansen, M. | <i>Committee</i><br>Government | <i>Subject</i><br>Change the vote required to exceed certain budget limitations |
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The current base limitation is 1.5% for 2018-19. Unless the Legislature intervenes with new legislation to state otherwise, the base limitation will increase to 2.5% for 2019-20 and beyond.

Under the current provisions of the Nebraska Budget Act, a government unit may exceed the base limit for a fiscal year by up to an additional 1% upon the affirmative vote of at least 75% of the governing body.

LB 336 provides that a simple majority vote of the governing body may vote to exceed the base limitation by up to 1%.

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| <b>LB 350</b> | <i>Sponsor</i><br>Morfeld | <i>Committee</i><br>Education | <i>Subject</i><br>Provide a budget exception for expanded learning opportunity programs |
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LB 350 provides a spending lid exception for expanded learning opportunity programs or for school-based or school-linked activities and programs that utilize school-community partnerships to expand opportunities for students to participate in educational activities outside the normal classroom.

Section 79-2503 defines “expanded learning opportunity program” as a school-community partnership that provides participating elementary-age and secondary-age students and their families with programming and other support activities and services after school and on weekends, holidays, and other hours when school is not in session through a mix of programs and services that (a) complement but do not duplicate elementary and secondary school day learning and (b) create opportunities to strengthen school-community partnerships that provide students and their families with the support they need to be successful in school.

The spending lid exception would be, for districts with more than 1,000 students, expenditures up to \$100,000, and for districts with 1,000 or fewer students, expenditures up to \$50,000.

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| <b>LB 351</b> | <i>Sponsor</i><br>Morfeld | <i>Committee</i><br>Education | <i>Subject</i><br>Provide for school district levy and bonding authority for cybersecurity and violence prevention |
|---------------|---------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------|

Current law (§ 79-10,110.02) permits a school board to determine that an additional property tax levy is necessary for a specific abatement project to address actual or potential environmental hazard, accessibility barrier, life safety code violation, life safety hazard, or mold which exists within one or more existing school buildings or the school grounds of existing school buildings controlled by the school district.

LB 351 adds to this law the abatement of cybersecurity vulnerabilities and violence prevention in one or more existing school buildings or on the school grounds of existing school buildings controlled by the school district.

The bill defines “cybersecurity vulnerability” as any potential data compromise resulting from the loss, theft, disposal, abandonment, accidental publication, or accidental release of personally identifiable information or material in any media or format that is not publicly available, including:

- a) Data created by or provided to an elementary school, middle school, high school, or school district in the course of a student’s attendance or application for attendance at an elementary school, middle school, or high school; and
- b) Data created by or provided to an elementary school, middle school, high school, or school district in the course of an employee’s employment or application for employment with the school district;

“Violence prevention” is defined as necessary equipment and modifications to existing school buildings or the school grounds of existing school buildings designed or used to deter any act of violence from occurring or to protect students, school personnel, and the public from an act of violence should it occur in a school building or on the school grounds of a school building.

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| <b>LB 430</b> | <i>Sponsor</i><br>Groene | <i>Committee</i><br>Education | <i>Subject</i><br>Change dates related to certifications and distributions of state aid to schools |
|---------------|--------------------------|-------------------------------|----------------------------------------------------------------------------------------------------|

LB 430 is shell bill introduced by the chair of the Education Committee in the event that the state budget process requires a later certification date. The bill would delay certification of state aid, applicable allowable reserve percentages, and budget authority to no later than June 10th.

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| <b>LB 431</b> | <i>Sponsor</i><br>Groene | <i>Committee</i><br>Education | <i>Subject</i><br>Change school finance base limitation and local effort rate provisions |
|---------------|--------------------------|-------------------------------|------------------------------------------------------------------------------------------|

LB 431 is shell bill introduced by the chair of the Education Committee in the event that changes are pursued with regard to the base limitation for school districts, which is currently 1.5% and the local effort rate. The bill also proposes a later date, June 10, for certification of state aid, applicable allowable reserve percentages, and budget authority in the event the state budget process requires a later certification date.

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| <b>LB 432</b> | <i>Sponsor</i><br>Groene | <i>Committee</i><br>Education | <i>Subject</i><br>Include tax-increment financing valuation in adjusted valuations for purposes of state aid to schools and change school district levy authority |
|---------------|--------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|

LB 432 provides an exception to the levy limitations for amounts levied by a school district up to the amount that would have been generated by a levy at the rate levied on taxable property for such fiscal year applied to the tax-increment financing (TIF) valuation, if the amounts levied are approved by at least 75% of the school board and the school district is receiving equalization aid under TEEOSA.

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| <b>LB 497</b> | <i>Sponsor</i><br>Friesen | <i>Committee</i><br>Revenue | <i>Subject</i><br>Adopt the School District Property Tax Authority Act and change revenue and taxation provisions |
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LB 497 creates the School District Property Tax Authority Act.

Under the bill, and beginning in 2020-21, the total amount of property taxes levied by a school district for a fiscal year may not exceed the school district's property tax authority as determined by the Act.

The school board of each school district must calculate the school district's property tax authority each fiscal year as follows:

For fiscal year 2020-21, the following steps must be taken:

- 1) *Step one:* The school district's state and local resources must be calculated. The amount must be equal to the school district's property tax request for fiscal year 2019-20 plus the state aid distributed to the school district in fiscal year 2019-20 with the sum increased by the base growth percentage applicable to the school district;
- 2) *Step two:* The state aid to be distributed to the school district must be subtracted from the school district's state and local resources calculated under step one; and
- 3) *Step three:* The amount determined under step two would then be either:
  - a) Decreased by the amount by which other resources for fiscal year 2020-21 are expected to exceed other resources for fiscal year 2019-20; or
  - b) Increased by the amount by which other resources for fiscal year 2019-20 are expected to exceed other resources for fiscal year 2020-21; and

For fiscal year 2021-22 and thereafter, the following steps must be taken:

- 1) *Step one:* The school district’s state and local resources must be calculated. The amount must be equal to the school district’s state and local resources from the prior fiscal year increased by the base growth percentage applicable to the school district;
- 2) *Step two:* The state aid to be distributed to the school district for the current fiscal year would be subtracted from the school district’s state and local resources calculated under step one; and
- 3) *Step three:* The amount determined under step two would then be either:
  - a) Decreased by the amount by which other resources for the current fiscal year are expected to exceed other resources for the prior fiscal year; or
  - b) Increased by the amount by which other resources for the prior fiscal year are expected to exceed other resources for the current fiscal year.

The school board must report the amount determined as provided in the Act to NDE upon forms prescribed by the department. The department must review the amount reported to determine if the amount was calculated correctly.

If the department determines that the amount was calculated correctly, it must approve and certify the amount to the school board. If the department determines that the amount was not calculated correctly, it must calculate the correct amount and certify that amount to the school board.

The amount certified by the department will be the school district’s property tax authority, which would be used for setting the school district’s maximum levy rate. The school board may set its property tax request at an amount equal to or less than the school district’s property tax authority. This amount does not apply to that portion of a school district’s property tax request that is needed to pay the principal and interest on approved bonds.

The Act provides the following definitions:

“Approved bonds” is defined as bonds that are issued by a school district after the question of issuing such bonds has been approved by the voters of such school district.

“Base growth percentage” is defined as whichever of the following percentages is the highest: (a) Two and one-half percent; (b) The percentage increase in the Consumer Price Index for All Urban Consumers, as prepared by the U.S. Department of Labor, Bureau of Labor Statistics, for the twelve-month period ending on June 30 of the year in which the property tax authority is calculated; or (c) The annual percentage increase in the student enrollment of the school district.

“Other resources” is defined as revenue of a school district from all sources other than real and personal property taxes and state aid.

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| <b>LB 506</b> | <i>Sponsor</i><br>Briese | <i>Committee</i><br>Revenue | <i>Subject</i><br>Adopt the Property Tax Request Limitation Act |
|---------------|--------------------------|-----------------------------|-----------------------------------------------------------------|

LB 506 creates the Property Tax Request Limitation Act.

The bill provides that, with the exceptions noted below, a school district's property tax request for any year may not exceed the school district's property tax request authority. The school board of each school district would calculate the school district's property tax request authority each year as follows:

- (a) The school district's property tax request from the prior year shall be increased by whichever of the following percentages is the highest:
  - i. The base growth percentage;
  - ii. The annual percentage increase in the student enrollment of the school district multiplied by four-tenths;
  - iii. The percentage obtained by first dividing the annual increase in the total number of limited English proficiency students in the school district by the student enrollment of the school district and then multiplying the quotient by twenty-five hundredths; or
  - iv. The percentage obtained by first dividing the annual increase in the total number of poverty students in the school district by the student enrollment of the school district and then multiplying the quotient by twenty-five hundredths; and
- (b) The amount determined above would then be:
  - i. Decreased by an amount equal to the amount by which total non property-tax revenue for the current year exceeds the total non-property tax revenue for the prior year. In determining the total non-property-tax revenue for the current year, any category of non-property-tax revenue for which there is insufficient data as of August 1 to make an accurate determination shall be deemed to be equal to the prior year's amount; or
  - ii. Increased by an amount equal to the amount by which total non property-tax revenue for the prior year exceeds the total non-property tax revenue for the current year. In determining the total non-property tax revenue for the current year, any category of non-property-tax revenue for which there is insufficient data as of August 1 to make an accurate determination shall be deemed to be equal to the prior year's amount.

The school board must report the amount determined to NDE upon forms prescribed by the department. If the department determines that the amount was calculated correctly, the department must approve and certify the amount to the school board. The certified amount would be the school district's property tax request authority.

### *Exceptions*

The Act would not apply to that portion of a school district's property tax request that is needed to pay the principal and interest on approved bonds.

A school district's property tax request may exceed its property tax request authority by an amount approved by a sixty percent majority of legal voters voting on the issue at a special election called for such purpose upon the recommendation of the school board of such school district or upon the

receipt by the county clerk or election commissioner of a petition requesting an election signed by at least 5% of the legal voters of the school district. The recommendation of the school board or the petition of the legal voters must include the amount by which the school board would increase its property tax request for the year over and above the property tax request authority of such school district. The county clerk or election commissioner must call for a special election on the issue within 30 days after the receipt of the school board recommendation or legal voter petition.

A school district’s property tax request may exceed its property tax request authority by a percentage approved by an affirmative vote of at least 75% of the school board. The percentage may not exceed:

- a. 7% for school districts with an average daily membership of up to 471 students;
- b. 6% for school districts with an average daily membership of more than 471 students but no more than 3,044 students;
- c. 5% for school districts with an average daily membership of more than 3,044 students but no more than 10,000 students; or
- d. 4% for school districts with an average daily membership of more than 10,000 students.

A school district’s property tax request may exceed its property tax request authority pursuant to any property tax authority approved by the voters at a levy override election prior to January 1, 2020.

This act becomes operative on January 1, 2020.

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| <b>LB 513</b> | <i>Sponsor</i><br>Briese | <i>Committee</i><br>Education | <i>Subject</i><br>Change requirements for the issuance of certain school district bonds |
|---------------|--------------------------|-------------------------------|-----------------------------------------------------------------------------------------|

LB 513 provides that if the property tax valuation of the school district in the prior calendar year consists of 75% or more of ag land, then the question of issuing school district bonds must receive an affirmative vote in favor of issuing the bonds by at least 60% of those voting on the question. In all other school districts, the question must receive an affirmative vote in favor of issuing the bonds by at least 50% of those voting on the question.

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| <b>LB 581</b> | <i>Sponsor</i><br>Albrecht | <i>Committee</i><br>Government | <i>Subject</i><br>Require the use of generally accepted accounting principles in preparing budgets under the Nebraska Budget Act |
|---------------|----------------------------|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------|

Under the Nebraska Budget Act (§ 13-504), each governing body of a political subdivision must annually or biennially, as the case may be, prepare a proposed budget statement on forms prescribed and furnished by the auditor.

LB 581 stipulates that the proposed budget statement must be made in accordance with generally accepted accounting principles using the accrual basis, except that such requirement shall not apply to any political subdivision that has been granted a waiver of audit requirements granted by the State Auditor.

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| <b>LB 588</b> | <i>Sponsor</i><br>Stinner | <i>Committee</i><br>Education | <i>Subject</i><br>Change the local effort rate pursuant to the Tax Equity and Educational Opportunities Support Act |
|---------------|---------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------|

The current local effort is set at the maximum levy minus 2.97¢. LB 588 provides that, beginning for school fiscal year 2019-20, the local effort rate would be set at the maximum levy minus 3¢. The emergency clause is attached.

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| <b>LB 614</b> | <i>Sponsor</i><br>Crawford | <i>Committee</i><br>Revenue | <i>Subject</i><br>Change revenue and taxation provisions |
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LB 614 incorporates many of the same provisions found in LB 314, the latter of which is the Nebraskans United measure. However, LB 614 contains fewer of the provisions in LB 314 and does not propose a sales tax increase.

LB 614 directs all new revenue to schools rather than the property tax relief fund. The bill requires school districts to be transparent about how they are using the new funds. The measure also:

- increases special education funding to 80% of excess cost;
- provides for supplemental state aid equal to 4.33% of the statewide average general fund operating expenditures (487.54 per student in 2019-20);
- increase total state aid by \$151 million; and
- increases allocated income tax to 20% of income tax liability.

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| <b>LB 622</b> | <i>Sponsor</i><br>Williams | <i>Committee</i><br>Banking | <i>Subject</i><br>Change provisions and provide for pooled collateral under the Public Funds Deposit Security Act |
|---------------|----------------------------|-----------------------------|-------------------------------------------------------------------------------------------------------------------|

LB 622 would authorize the use of a single-bank pooled collateral method for the protection of public funds in excess of the FDIC insured amounts. Under current law, banks holding public funds in excess of the amount insured by the FDIC are required to furnish collateral for each political subdivision and state agency placing deposits in the bank. Under LB 622, the bank would be allowed to furnish collateral based upon the aggregate amount of public deposits of all political subdivisions and state agencies with deposits in the bank.

Under the bill, the Director of the Department of Banking and Finance would be responsible for oversight of the single-bank collateral pools, including receiving reports from participating banks, remitting reports to custodial officials, adopting and promulgating rules and regulations,

establishing policies and procedures, and prescribing forms as may be necessary to accomplish the purposes of the Public Funds Deposit Security Act. The director would be authorized, as he/she deems appropriate, to delegate ministerial duties relating to the administration of the single-bank pooled collateral method to a third party.

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| <b>LB 647</b> | <i>Sponsor</i><br>Wayne | <i>Committee</i><br>Education | <i>Subject</i><br>Include virtual school students in the state aid to schools formula |
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LB 647 is very similar to LB 634, also introduced by Senator Wayne, in 2017. LB 634 carried over to the 2018 Session but did not advance from committee.

LB 647 defines virtual school to mean any school or educational program that:

- a) Is operated by a school district;
- b) Offers courses for credit;
- c) Uses predominately Internet-based methods to deliver instruction;
- d) Involves instruction that occurs asynchronously with the teacher and student in separate locations;
- e) Requires the student to make academic progress toward the next grade level or high school graduation;
- f) Requires the student to demonstrate subject matter competence for each course or subject in which the student is enrolled as part of the virtual school; and
- g) Requires the student, when age-appropriate, to complete state assessments; and

The bill provides that virtual schools and virtual school programs must be offered by a school district for credit, use primarily internet-based methods to deliver instruction, involve asynchronous instruction, require students to demonstrate subject matter competency and to progress toward the next grade level or high school graduation, and require completion of state assessment tests.

“Virtual school student” is defined as a student who is a resident of Nebraska enrolled in and attending a virtual school on at least a part time basis.

The bill provides for virtual students to be included in average daily membership and fall membership which are used to determine formula students for purposes of computing state aid to schools through the Tax Equity and Educational Opportunities Support Act (TEEOSA).

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| <b>LB 656</b> | <i>Sponsor</i><br>Wayne | <i>Committee</i><br>Education | <i>Subject</i><br>Adopt the Nebraska Education Formula, terminate the Tax Equity and Educational Opportunities Support Act, and change levy limits and the base limitation for school districts |
|---------------|-------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

LB 656 creates the Nebraska Education Formula. The bill provides a goal of 48% state support for school districts.

Effective for school fiscal year 2020-21 and thereafter, each district would receive state aid based on data from the immediately preceding school fiscal year equal to the sum of:

- a) \$4,750 multiplied by the fall membership for each school within the school district;
- b) For any school district that is classified as a sparse school district or a very sparse school district, \$500 multiplied by the fall membership for each school within the school district;
- c) \$1,600 multiplied by the number of free lunch students for each school within the school district;
- d) For any school for which the free lunch students equal at least 50% of the fall membership, an additional \$800 multiplied by the fall membership for such school; and
- e) \$1,600 multiplied by the limited English proficiency students for each school within the school district.

*Class Size:* To receive state aid under the new formula, a district must limit class sizes to no more than:

- a) 20 students in each classroom for students in early childhood education programs, kindergarten, and grades one through three with a paraeducator assisting in the classroom during the full school day for any classroom with sixteen to twenty students;
- b) 22 students in each classroom for students in grades four through eight with a paraeducator assisting in the classroom during the full school day for any classroom with eighteen to twenty-two students; and
- c) 25 students in each classroom for students in grades nine through twelve with a paraeducator assisting in the classroom during the full school day for any classroom with 20 to 25 students.

*Spending Lid:* Under the formula, the base limitation for each school district is the inflation rate certified by the Tax Commissioner to NDE.

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| <b>LB 662</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                     |
|---------------|----------------|------------------|--------------------------------------------------------------------|
|               | Friesen        | Education        | Terminate the Tax Equity and Educational Opportunities Support Act |

LB 662 is a very short bill that provides for a July 1, 2022 termination date for the Tax Equity and Educational Opportunities Act.

It should be noted that in 1988 the Legislature passed similar legislation to terminate the Nebraska Foundation and Equalization Act, except that the 1988 legislation also provided for the creation of

a commission to study and create a new state aid formula. The idea behind the 1988 measure was to serve notice to all that a new formula would be forthcoming. The result was LB 1059 (1990), which created the Tax Equity and Educational Opportunities Act (TEEOSA).

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| <b>LB 671</b> | <i>Sponsor</i><br>Linehan | <i>Committee</i><br>Education | <i>Subject</i><br>Provide for sparsity aid in the Tax Equity and Educational Opportunities Support Act |
|---------------|---------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------|

LB 671 provides sparsity aid to districts with fewer than 390 formula students equal to \$5,000 per student. The sparsity aid would be included as a formula resource. The new provisions would be in effect for the 2020-21 school fiscal year.

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| <b>LB 674</b> | <i>Sponsor</i><br>Linehan | <i>Committee</i><br>Education | <i>Subject</i><br>Change the base limitation for school districts |
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Beginning for school fiscal year 2020-21, LB 674 provides that the base limitation for each school district is the inflation rate certified by the Tax Commissioner for the school fiscal year plus the student growth rate certified by NDE for the school district.

By November 1st each year, beginning in 2019, the Tax Commissioner must certify to NDE and to the State Auditor the inflation rate for the immediately following school fiscal year, which would be equal to the percent change from the most recent CPI for All Urban Consumers published by the federal Bureau of Labor Statistics as of August 31 of the year immediately preceding the year in which the certification is being made to the most recent CPI as of August 31 of the year in which the certification is being made.

By December 1st each year, beginning in 2019, NDE must certify to each school district and to the State Auditor the student growth rate and the base limitation for the school district for the immediately following school fiscal year. The student growth rate for each school district for the immediately following school fiscal year would be equal to the percent change from the fall membership reported in October of the year immediately preceding the year in which the certification is being made to the fall membership reported in October of the year in which the certification is being made, except that the student growth rate for any school district may not be less than zero percent.

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| <b>LB 677</b> | <i>Sponsor</i><br>Groene | <i>Committee</i><br>Revenue | <i>Subject</i><br>Change provisions of the Property Tax Credit Act and provide school district property tax relief aid |
|---------------|--------------------------|-----------------------------|------------------------------------------------------------------------------------------------------------------------|

LB 677 decreases the maximum levy to \$0.987 and creates School District Property Tax Relief Aid. School districts receiving property tax relief aid must decrease the property tax asking by the amount of aid received and reduces budget authority by 25% of the property tax gap unless an

override of all or part of the reduction is approved by 2/3s majority vote of the school board. The bill utilizes the property tax credit appropriation to fund it (\$224 million).

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| <b>LB 679</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                |
|               | DeBoer         | Education        | Create the School Financing Review Commission |

LB 679 creates the School Financing Review Commission and would consist of 20 members, including:

- a) Three members of the Legislature, appointed by the Executive Board;
- b) the Property Tax Administrator or designee, as a nonvoting, ex officio member;
- c) the council director of the ESUCC;
- d) the Commissioner of Education or designee;
- e) a representative of the Governor selected by the Governor;
- f) one member representing postsecondary education with expertise in the area of school finance;
- g) two members who reside in a Class III school district, one school administrator and one school board member;
- h) two members who reside in a Class IV school district, one school administrator and one school board member;
- i) two members who reside in a Class V school district, one school administrator and one school board member; and
- j) six members from the state at large, two from each congressional district, who reside in school districts of varied sizes and with varying percentages of limited English proficiency students and poverty students.

At least one of the members appointed must have experience in the teaching profession in public schools, at least one must have experience in business, and at least one must have experience in agriculture-related business.

The Commission would conduct an in-depth review of the financing of the public elementary and secondary schools. The commission must:

- a) Examine methods of financing public elementary and secondary schools, including methods used in other states, which would provide equitable educational opportunities across the state and offer alternatives to heavy reliance on property tax;
- b) Examine the option of using income as a component in the financing of public elementary and secondary schools;
- c) Examine the option of using sales tax as a component in the financing of public elementary and secondary schools, including an examination of the experience of any other states with such option;
- d) Examine financing issues as they relate to the quality and performance of public elementary and secondary schools;
- e) Examine options for funding expanded public prekindergarten services;

- f) Examine options for funding college-readiness and career readiness programs, including, but not limited to, programs of excellence, dual-enrollment courses, and career academies;
- g) Examine the costs and resources necessary to meet the diverse and growing needs of students across the state, including, but not limited to, the needs of poverty students and limited English proficiency students;
- h) Examine methods used by other states to fund public elementary and secondary school infrastructure needs;
- i) Examine other issues related to public elementary and secondary school finance as necessary and as determined by the chairperson;
- j) Prepare a report on the progress of the work of the commission and submit it electronically to the Legislature on or before December 31, 2019; and
- k) Prepare a preliminary report and present it to the Legislative Council in November 2020. A final report with recommendations on maintaining adequate and equitable funding for public schools in light of information gathered through the review must be presented to the Governor, the State Board of Education, and electronically to the Legislature by December 1, 2020.

By December 1, 2020, to assure that every Nebraskan is educated for success, the Commission must:

- a) Review the mission of providing Nebraskans the opportunity to acquire the necessary skills and knowledge to be productive individuals;
- b) Review, make recommendations on, and report on the progress of the goals established by the Legislature and NDE. The committee may solicit comments, concerns, and case studies from all sizes of schools in Nebraska and develop best practices for implementing and achieving such goals; and
- c) Review the implementation of TEEOSA and the implementation of any recommendations contained in reports.

By July 1st of each even-numbered year beginning in 2020 and ending in 2028, the Commission must report to the Governor, State Board of Education, and Legislature on the adequacy of school funding sources. NDE and the staff of the Revenue Committee, the Education Committee, and the Appropriations Committee of the Legislature, with the consent of the chairpersons of such committees, may assist as needed and requested by the chairperson of the commission in accordance with guidelines developed by the commission.

The Commission may:

- a. Hire staff, including, but not limited to, consultants; and
- b. Obtain assistance from NDE and the Department of Revenue in acquiring data needed to carry out its duties.

The bill intends for an appropriation of \$100,000 from the General Fund to the Commission to carry out its duties. The commission would be housed within the State Department of Education. The commission shall cease to exist on December 31, 2028, unless extended by the Legislature.

The emergency clause is attached.

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|---------------|--------------------------|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 695</b> | <i>Sponsor</i><br>Groene | <i>Committee</i><br>Education | <i>Subject</i><br>Change provisions relating to the Tax Equity and Educational Opportunities Support Act, the Property Tax Credit Act, levy limits, and the base limitation |
|---------------|--------------------------|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

LB 695 changes the state aid formula by including \$3,500 per student in foundation aid. The bill would also:

- limit school budget growth to CPI;
- eliminate the averaging adjustment;
- change the calculation for net option funding to the statewide average general fund property taxes per student multiplied by net option students; and
- changes the LER to the lessor of adjusted valuation X \$0.90 or inflation rate yield (general fund property tax from AFR X local formula contribution inflation rate + adjusted real property growth X \$0.90).

The measure provides for a hold harmless provision for 2020-21 and 2021-22 so that the calculated state aid cannot be less than the property tax credit received by school districts in 2019-20.

LB 695 proposes to use the \$224 million property tax credit appropriation to fund the bill.

The bill is very similar to a measure Senator Groene introduced in 2017, LB 640.

## Special Education

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|---------------|---------------------------|-------------------------------|-----------------------------------------------------------|
| <b>LB 346</b> | <i>Sponsor</i><br>Wishart | <i>Committee</i><br>Education | <i>Subject</i><br>Change special education reimbursements |
|---------------|---------------------------|-------------------------------|-----------------------------------------------------------|

LB 346 is similar to LB 876 (2018) and relates to the amount of aid appropriated for special education programs and support services. The bill requires that General Funds must be appropriated to fund at least 80% of the excess allowable costs for all special education programs and support services plus the amount set aside for the reimbursement of residential settings.

The bill provides a phase-in process so that by 2022-23 the reimbursement rate would be at 80% of the excess allowable costs for all special education programs and support services.

## State Budget

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| <b>LB 294</b> | <i>Sponsor</i>    | <i>Committee</i> | <i>Subject</i>                                                                                        |
|---------------|-------------------|------------------|-------------------------------------------------------------------------------------------------------|
|               | Speaker<br>Scheer | Appropriations   | Appropriate funds for the expenses of Nebraska State Government for the biennium ending June 30, 2021 |

LB 294 represents the mainline appropriations bill for the 2019-21 biennium budget. Within this bill are line-items for TEEOSA, special education, ESU funding, etc.

## Student Discipline

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| <b>LB 147</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                                                       |
|---------------|----------------|------------------|----------------------------------------------------------------------------------------------------------------------|
|               | Groene         | Education        | Provide for the use of physical force or physical restraint or removal from a class in response to student behavior. |

LB 147 amends the Nebraska Student Discipline Act to provide for the use of physical force or physical restraint or removal from a class in response to student behavior. The bill is very similar but not identical to LB 595 (2017), also introduced by Senator Groene, which was advanced to General File by a 5-2 vote of the Education Committee but advanced no further.

*Use of Restraint/Contact:* Under the legislation, “physical restraint” is defined as holding the hands, wrists, or torso of a student to control the movements of the student and may not include the use of any mechanical device or binding a student to any object.

If a student becomes physically violent toward himself/herself, a teacher, an administrator, or another student, a teacher or administrator may use the necessary physical contact or physical restraint to control the student until the student no longer presents a danger to himself/herself, the teacher, the administrator, or the other student.

If a student exhibits destructive behavior toward school property, a teacher or administrator may use the necessary physical contact or physical restraint to control the student until the student ceases the destructive behavior or the student is removed from the classroom.

The bill provides that any such action by a teacher or administrator would not be considered corporal punishment.

In addition, a teacher or administrator defending himself/herself, another teacher or administrator, or a student, or protecting school property would not be subject to legal action or administrative discipline if the teacher or administrator was acting in a reasonable manner.

*Removal from Classroom:* Under LB 147, a teacher would be granted the authority to have a student removed from the classroom by an administrator, administrator’s designee, or school resource officer if the teacher:

- a) Has documented that the student has repeatedly interfered with the teacher’s ability to communicate effectively with the students in the class or with the ability of students in the class to learn;
- b) Determines the student’s behavior is so unruly, disruptive, or abusive that it seriously interferes with the teacher’s ability to communicate effectively with the students in the class or with the ability of the students in the class to learn; or
- c) Determines the student has committed other disruptive acts that merit discipline under the Student Discipline Act.

If a teacher has a student removed from a classroom as prescribed in the bill, the principal of the school may place the student into another appropriate classroom or into in-school suspension or suspend the student as provided in the Student Discipline Act.

The principal may not return the student to a class taught by the teacher without the teacher’s consent unless such return is required under the Special Education Act or the federal Individuals with Disabilities Education Act (IDEA).

If the teacher does not consent to the student’s return to the teacher’s classroom, within two school days following the student’s removal a conference must be held with the teacher and the parent/guardian in the presence of the principal or the principal’s designee for the purpose of determining the causes of the problem and developing a plan to implement possible student behavior improvement mechanisms. Following the conference, the principal may readmit the student to the teacher’s class. A principal or other administrator may not coerce a teacher to consent to the return of a student to a class from which the student was removed.

A teacher may not be subject to legal action or administrative discipline for having a student removed from a class if the teacher was acting in a reasonable manner.

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|---------------|----------------|------------------|------------------------------------|
| <b>LB 165</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                     |
|               | Hunt           | Education        | Adopt the Too Young to Suspend Act |

LB 165 creates the Too Young to Suspend Act with the purpose to prohibit early childhood education and kindergarten students from being suspended or expelled from school except in limited circumstances. The intent of the bill is to prevent suspensions or expulsions of difficult young students who may disrupt school activities or willfully defy school authorities, but who are not a danger to other students.

The bill requires each school board to adopt a policy prohibiting the suspension or expulsion of any early childhood education or kindergarten student unless the school principal determines that the student has committed one of the following acts:

- a) The student willfully caused, attempted to cause, or threatened serious bodily injury to another student or person while in a school building, on school grounds, in a school-owned vehicle, or at a school sponsored activity or athletic event and the action was not an act of self-defense; or

- b) The student possessed or furnished to another person a firearm, knife, explosive, or other dangerous weapon, substance, or object while in a school building, on school grounds, in a school-owned vehicle, or at a school-sponsored activity or athletic event.

The bill permits the superintendent of a district to:

- a) Use a mandatory reassignment to transfer an early childhood education or kindergarten student to another school within the school district, if the transfer would result in a more appropriate placement due to any disability or special need of the student; or
- b) Suspend an early childhood education or kindergarten student during the pendency of an investigation into whether a student can be lawfully suspended or expelled.

*Guidelines:* By March 1, 2020, the Commissioner of Education must issue guidelines for the implementation of the Too Young to Suspend Act, including recommendations on the length of a suspension for acts described in the bill.

*Reporting:* By July 15, 2021, and each July 15th thereafter, each school district must submit a report to NDE detailing any suspension or expulsion of an early childhood education or kindergarten student.

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|---------------|-------------------------|-------------------------------|----------------------------------------------------------------------------------|
| <b>LB 495</b> | <i>Sponsor</i><br>Wayne | <i>Committee</i><br>Education | <i>Subject</i><br>Provide for collection of data on student disciplinary actions |
|---------------|-------------------------|-------------------------------|----------------------------------------------------------------------------------|

LB 495 is very similar to LB 1056, introduced by Senator Matt Hansen. LB 1056 did not advance.

LB 495 requires the State Board of Education to work with schools to collect data on school disciplinary measures and law enforcement interactions in order to better examine the circumstances that lead to young people entering the criminal justice system.

Data would include:

- The number of students sent to in-school suspensions, out-of-school suspensions, and expelled and the number of school days missed as a result;
- The number of students subject to mandatory school transfers due to disciplinary reasons;
- The number of students referred to law enforcement;
- The number of students ticketed, arrested, or detained at school or a school-sponsored activity;
- The use of restraints by staff or officers and room confinement or seclusion; and
- Whether a law enforcement officer is assigned to the school Schools would report this data to the state board so that it can be analyzed by various demographic indicators such as race/ethnicity, gender, grade level and whether the student has a learning or behavioral disability.

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| <b>LB 515</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                           |
|---------------|----------------|------------------|----------------------------------------------------------|
|               | Vargas         | Education        | Change provisions relating to the Student Discipline Act |

LB 515 represents a second attempt by Senator Vargas to provide comprehensive modifications to the Nebraska Student Discipline Act. His first attempt was LB 999 (2018), which was not advanced by the Education Committee.

### *Credits Earned*

At the conclusion of an expulsion, a school district shall reinstate the student and accept nonduplicative, grade-appropriate credits earned by the student during the term of his or her expulsion from any Nebraska accredited institution or institution accredited by one of the six regional accrediting bodies in the United States.

### *Grounds for Disciplinary Action*

One of the existing grounds for disciplinary action is causing or attempting to cause personal injury to a school employee, to a school volunteer, or to any student. LB 515 provides that personal injury must be considered caused by accident when the damage or consequences of the act that caused the injury were unintentional, unforeseen, or unexpected.

Under the existing ground of engaging in the unlawful possession, selling, dispensing, or use of a controlled substance or an imitation controlled substance, the bill specifies that it must be the unlawful knowing possession.

Section 79-268 sets out procedures to be followed if a principal decides to discipline a student by long-term suspension, expulsion, or mandatory reassignment. LB 515 requires that the decision as to the recommended discipline must be made within two school days after learning of the alleged student misconduct and initiating proceedings. The written notice provision to notify the right to a hearing, LB 515 provides that if the student is suspended pending the outcome of the hearing, the student may complete classwork and homework, including, but not limited to, examinations, missed during the period of suspension under district guidelines that may not require the student to attend the school district's alternative programs for expelled students.

### *Hearing Officer Selection*

Under the bill, if a hearing is requested within five school days after receipt of the notice as provided in section 79-268, the superintendent shall recommend appointment of a hearing examiner within two school days after receipt of the hearing request.

The student or the student's parent or guardian may request designation of a hearing officer other than that selected by the superintendent, if notice to the superintendent of this request is given within two school days after receipt of the superintendent's recommended appointment.

Upon receiving the request, the superintendent must provide a list of at least five qualified hearing officers who are not employees of the school district, or otherwise currently under contract with the school district, and whose impartiality may not otherwise be reasonably questioned.

The student or the student’s parent or guardian must, within five school days, select a hearing officer from the list and notify the superintendent in writing of the selection and the superintendent must appoint the selected hearing officer upon receipt of the notice.

Individuals whose impartiality may be reasonably questioned would include, but not be limited to, individuals who:

- a) Have a personal bias or prejudice concerning a party;
- b) Have personal knowledge of evidentiary facts concerning the proceeding;
- c) Have served as legal counsel to the school district; or
- d) Have a spouse who is an employee of, or is under contract with, the school district.

A qualified hearing officer must be an individual who has knowledge of the Student Discipline Act, training in its statutory requirements, and experience conducting student hearings.

If a hearing is requested by the student or the student’s parent or guardian within five school days following receipt of the written notice, and the student has been suspended pending the outcome of such hearing, the student must be given the opportunity to complete any classwork, including, but not limited to, examinations missed during the period of suspension.

The school district must make available those witnesses who have knowledge of or were involved in the alleged misconduct and subsequent discipline of the student if the witnesses are requested by the student or the student’s parent, guardian, or representative and such witnesses are employees or under contract with the school district.

LB 515 stipulates that the superintendent must notify the student or the student’s parent or guardian of the superintendent’s determination within five school days after receipt of the hearing examiner’s report.

**Student Health and Welfare**

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|--------------|-----------------------------|----------------------------|-----------------------------------------------------------------------|
| <b>LB 60</b> | <i>Sponsor</i><br>Cavanaugh | <i>Committee</i><br>Health | <i>Subject</i><br>Change terminology relating to shaken baby syndrome |
|--------------|-----------------------------|----------------------------|-----------------------------------------------------------------------|

In 2002, the Legislature passed LB 326 to require NDE, with cooperation from the Department of Health and Human Services (DHHS), to develop a packet of materials entitled: “Learning Begins at Birth”. The packet was to be distributed by DHHS to parents of children born in Nebraska beginning on January 1, 2003.

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In 2006 the law was modified under LB 994 to require that the packets contain information on the prevention of sudden infant death syndrome and shaken baby syndrome, services available to children and parents, and any other information deemed relevant by DHHS or NDE.

LB 60 (2019) modifies the law and modernizes the terminology to information on decreasing the risk of “sudden unexplained infant death syndrome” and “abusive head trauma in infants and children.”

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| <b>LB 120</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                       |
|---------------|----------------|------------------|--------------------------------------------------------------------------------------|
|               | Crawford       | Education        | Require teacher and school staff to receive training on behavioral and mental health |

LB 120 changes some terminology relevant to the duties of the state school security director. The director, among many other duties, must oversee suicide awareness and prevention training in public schools. The bill strikes the term “suicide awareness” and inserts “behavioral and mental health.”

The bill also changes current training requirements related to suicide awareness. Since 2015 all public school nurses, teachers, counselors, school psychologists, administrators, school social workers, and any other appropriate personnel must receive at least one hour of suicide awareness and prevention training each year. [§ 79-2,146]

The bill changes the training requirement terminology from suicide awareness and prevention to behavioral and mental health training and specifies that the training is conducted each year during contract hours.

LB 120 specifies that such training must include suicide awareness and prevention training. The training may also include topics such as identification of early warning signs and symptoms of behavioral and mental health issues in students, appropriate and effective responses for educators, trauma-informed care, and procedures for making students and parents or guardians aware of services and supports.

The bill includes an emergency clause.

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| <b>LB 167</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>              |
|---------------|----------------|------------------|-----------------------------|
|               | Hunt           | Judiciary        | Prohibit conversion therapy |

LB 167 amends the Uniform Credentialing Act and provides that a person holding a credential under the Uniform Credentialing Act may not provide conversion therapy to any individual under 18 years of age.

Conversion therapy is defined as practices or treatments that seek to change an individual’s sexual orientation or gender identity, including efforts to change behaviors or gender expressions or to eliminate or reduce sexual or romantic attractions or feelings toward individuals of the same gender.

The bill stipulates that conversion therapy does not include:

- a) Counseling that provides support to an individual undergoing gender transition;
- b) Counseling that provides acceptance, support, and understanding of an individual or facilitates an individual's coping, social support, and identity exploration and development, including sexual-orientation neutral interventions to prevent or address unlawful conduct or unsafe sexual practices, as long as such counseling does not seek to change an individual's sexual orientation or gender identity.

The bill states that no state funds nor any funds belonging to a political subdivision of this state may be expended for the purpose of:

- a) Conducting conversion therapy;
- b) Referring a person for conversion therapy;
- c) Health benefits coverage for conversion therapy; or
- d) Providing a grant to or contracting with any entity that conducts conversion therapy or refers individuals for conversion therapy.

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|---------------|----------------|------------------|------------------------------------------------|
| <b>LB 251</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                 |
|               | Walz           | Education        | Adopt the Child Hunger Workforce Readiness Act |

A similar bill was introduced by Senator Walz in 2018 (LB 771). The bill was referred to the Education Committee but did not advance.

LB 251 creates the Child Hunger and Workforce Readiness Act. The bill requires public schools which are participating in the National School Lunch Program and School Lunch Breakfast Program to provide free meals to all students who are eligible for reduced-price lunches and reduced-price breakfasts. NDE would be required to reimburse school districts the amount that would be charged for each meal provided to a student who qualifies for a reduced-price lunch or reduced-price breakfast. The bill provides intent language to appropriate general funds to NDE for this purpose but no amount is specified.

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|---------------|----------------|------------------|-----------------------------------------------------------------------------------------------------|
| <b>LB 281</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                                      |
|               | McCollister    | Education        | Provide for posting by public schools of a toll-free number set up to report child abuse or neglect |

A similar bill was offered by Senator McCollister in 2018, LB 912, which was advanced to General File by a unanimous vote of the Education Committee but advanced no further.

LB 281 would permit but not require each public school in Nebraska to post in a clearly visible location in a public area of the school that is readily accessible to students a sign in English and Spanish, using terminology appropriate for posting in schools, that contains the statewide toll-free number established by the Department of Health and Human Services (§ 28-711) to receive reports of child abuse or neglect.

A school may choose to post online, in lieu of displaying the poster, a link to the poster on its web site.

NDE may contract with an appropriate entity to create the poster. The department would ensure that schools have free and easy access to a digital image of such poster. NCSA has volunteered to be the entity that would house the digital image of the poster and also produce the poster for distribution as a member service.

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| <b>LB 343</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                                                         |
|---------------|----------------|------------------|------------------------------------------------------------------------------------------------------------------------|
|               | Halloran       | Judiciary        | Adopt the School Safety Rapid Response Option Act and authorize schools to allow employees to carry concealed handguns |

LB 343 creates the School Safety Rapid Response Option Act and applies to public and private schools, public and private colleges, and the University.

The bill provides that the governing authority of a school may develop a program authorizing school employees who hold a concealed handgun permit to carry concealed handguns in or upon the school's building, grounds, vehicle, or school-sponsored activity or athletic event.

A program may:

- a) Require school employees to undergo additional training;
- b) Be limited to specific classes or types of employees;
- c) Limit the authority to carry a concealed handgun to specific places, events, or circumstances; or
- d) Impose any other additional requirements or conditions as determined by the governing body.

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| <b>LB 390</b> | <i>Sponsor</i>    | <i>Committee</i> | <i>Subject</i>                                                        |
|---------------|-------------------|------------------|-----------------------------------------------------------------------|
|               | Pansing<br>Brooks | Judiciary        | Provide duties regarding school resource officers and security guards |

LB 390 creates the Commission on Law Enforcement and Criminal Justice. By December 1, 2019, the commission must develop and distribute a model memorandum of understanding that includes the policies noted below.

The memorandum of understanding would govern the use of school resource officers or security guards and must include policies that:

- (1) Require each school resource officer or security guard to attend a minimum of 40 hours of training focused on school-based law enforcement, including coursework focused on (a) school law, (b) student rights, (c) understanding special needs students and students with

disabilities, (d) conflict de-escalation techniques, (e) ethics for school resource officers, (f) teenage brain development, (g) adolescent behavior, (h) diversity and cultural awareness, (i) trauma-informed responses, and (j) preventing violence in school settings;

- (2) Require a minimum of one administrator and one teacher to attend a minimum of 20 hours of training focused on school-based law enforcement, including coursework focused on (a) school law, (b) student rights, (c) understanding special needs students and students with disabilities, (d) conflict de-escalation techniques, (e) ethics for school resource officers and security guards, (f) teenage brain development, (g) adolescent behavior, (h) diversity and cultural awareness, (i) trauma-informed responses, and (j) preventing violence in school settings;
- (3) Ensure records are kept on each student referral for prosecution from a school resource officer or security guard and that the records allow for analysis of related data and delineate:
  - (a) The reason for the referral;
  - (b) If the occurrence prompting such referral occurred at school, on school grounds, or at a school-sponsored event; and
  - (c) Demographic characteristics of such student and any other students involved in the occurrence prompting such referral, including race, ethnicity, national origin, gender, grade level, and whether the student has an identified disability.
- (4) Specify when parents or guardians are to be notified or present, in a language that the parent or guardian understands, if a student is subjected to questioning or interrogation by a school official or by a school resource officer or security guard operating in conjunction with a school official;
- (5) Specify under what circumstances school resource officers and security guards are to advise students of their constitutional rights prior to being questioned or interrogated by a school official or by a school resource officer or security guard operating in conjunction with a school official;
- (6) Specify the type or category of student conduct or actions that will be referred to law enforcement for prosecution and the type of student conduct or actions that will be resolved as a disciplinary matter by a school official and not subject to referral to law enforcement; and
- (7) Accommodate a student and parent complaint process to express a concern or file a complaint about a school resource officer or security guard and the practices of such school resource officer or security guard with the school district or the law enforcement agency or security agency.

The bill provides that any law enforcement agency that provides school resource officers or security agency that provides security guards to schools as of January 1, 2020, must, by January 1, 2021, adopt a written memorandum of understanding with the school district.

The memorandum of understanding must include provisions in conformance with the minimum standards established in the model policy developed by the commission and may include any other procedures and provisions the school district and the law enforcement agency or security agency mutually deem appropriate.

The bill defines “school resource officer” as any peace officer or security guard with apparent authority to act as a peace officer who is assigned, as his/her primary duty, to any school district to provide law enforcement and security services to any public elementary or secondary schools.

“Security agency” is defined as a contractor that employs security guards used by a school district.

“Security guard” is defined as a person employed to protect buildings and people and may include off-duty peace officers.

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| <b>LB 568</b> | <i>Sponsor</i><br>Morfeld | <i>Committee</i><br>Education | <i>Subject</i><br>Provide for mental health first aid training for school districts and change provisions relating to the use of lottery funds |
|---------------|---------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|

LB 568 would require NDE to establish a mental health first aid training program for teachers and other personnel employed by a school district or an ESU participating in a grant provided through lottery funds.

The mental health first aid training is to be delivered by trainers who are properly certified by a national organization for behavioral health to provide training. The program must also provide an opportunity for teachers and other designated personnel to complete the training necessary to become certified by a national organization for behavioral health to provide mental health first aid training to other teachers and designate personnel.

Mental health first aid training must include:

- a) The skills, resources, and knowledge necessary to assist students in crisis to connect with appropriate local mental health care services;
- b) Mental health resources, including the location of local community mental health centers; and
- c) Action plans and protocols for referral to such resources.

A recipient of mental health first aid training must also receive instruction preparing him/her to:

- a) Safely de-escalate crisis situations;
- b) Recognize the signs and symptoms of mental illness, including such psychiatric conditions as schizophrenia, bipolar disorder, major clinical depression, and anxiety disorders; and
- c) Timely refer a student to mental health services in the early stages of the development of a mental disorder to avoid subsequent behavioral health care and to enhance the effectiveness of mental health services.

The bill changes relevant lottery law to provide a funding source for grants to be issued by State Board of Education. The State Board is then authorized to establish a competitive innovation grant programs in areas including: (a) mental health first aid, (b) early literacy, (c) quality instructional materials, (d) personalized learning through digital education, or (e) other innovation areas identified by the board.

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|---------------|----------------------------|-------------------------------|------------------------------------------------------------------------------------|
| <b>LB 589</b> | <i>Sponsor</i><br>Chambers | <i>Committee</i><br>Judiciary | <i>Subject</i><br>Prohibit peace officers from serving as school resource officers |
|---------------|----------------------------|-------------------------------|------------------------------------------------------------------------------------|

With a few exceptions noted below, LB 589 provides that no peace officer may serve or work as a school resource officer, whether or not the officer is on duty as an employee of a law enforcement agency at the time of the service or work.

The bill would not apply to a peace officer who is:

- a) Responding to a specific request for assistance from a student, school employee, or member of the public regarding a safety threat or a criminal act; or
- b) Providing security for an extracurricular event or activity.

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|---------------|----------------------------|-----------------------------|-------------------------------------------------------------------------------------------------------------|
| <b>LB 619</b> | <i>Sponsor</i><br>Kolowski | <i>Committee</i><br>Banking | <i>Subject</i><br>Require coverage under insurance policies for mental health services delivered in schools |
|---------------|----------------------------|-----------------------------|-------------------------------------------------------------------------------------------------------------|

LB 619 attempts to address an issue experienced in some school districts in which some insurance companies are unwilling to pay for services provided by practitioners (not school employees) if the service was provided within the school.

The bill states that individual or group sickness and accident insurance policy, certificate, or subscriber contract delivered, issued for delivery, or renewed in this state, (2) hospital, medical, or surgical expense-incurred policy, except for a policy that provides coverage for a specified disease or other limited benefit coverage, or (3) self-funded employee benefit plan to the extent not preempted by federal law that provides coverage for behavioral health treatment must provide coverage for behavioral health services delivered in a school or other educational setting.

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|---------------|------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 725</b> | <i>Sponsor</i><br>Walz | <i>Committee</i><br>Education | <i>Subject</i><br>Provide for reimbursements to school districts and educational service units for mental health expenditures |
|---------------|------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------|

LB 725 requires NDE to reimburse each qualifying school district and ESU for allowable mental health expenditures in the immediately following school fiscal year a pro rata amount based on the reimbursement percentage as determined by the department.

The reimbursement percentage would be equal the ratio of the money in the School Mental Health Resources Fund, created under the bill, available for reimbursements divided by the total allowable mental health expenditures for the preceding school fiscal year, except that if the ratio is greater than 80%, the reimbursement percentage would equal 80%.

The bill provides intent language such that the Legislature that \$12 million be transferred from the General Fund to the School Mental Health Resources Fund annually for reimbursements beginning with the 2020-21 fiscal year.

To qualify for reimbursement, a school district or ESU must:

- a) Designate an employee of the school district or ESU as a community-based mental health resource liaison and provide the appropriate training and resources for the employee to assist students, families, teachers, and schools in locating the resources necessary to address the mental health needs of individual students in the district or ESU; and
- b) Submit allowable mental health expenditures in a manner prescribed by the department.

The bill provides that allowable mental health expenditures must be:

- a) Directly related to meeting the mental health needs of an individual student or group of students;
- b) Directly related to a focused strategy approved by the department to reduce the mental health needs of students by improving the overall educational environment; or
- c) Directly related to the training or work of the community-based mental health resource liaison.

The State Board of Education is required to adopt and promulgate rules and regulations to carry out provisions of the bill, including criteria to further define allowable mental health expenditures.

In addition to funds from the Legislature, the bill permits donations, gifts, bequests, or other contributions to the fund from public or private entities or made available by any department or agency of the U.S. if so directed.

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|---------------|------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LB 727</b> | <i>Sponsor</i><br>Walz | <i>Committee</i><br>Education | <i>Subject</i><br>Provide duties for school districts, the State Department of Education, and the Department of Health and Human Services with respect to mental health services |
|---------------|------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

LB 727 provides that by August 1st of each year, NDE in consultation with the DHHS must provide each school district with a registry of state and local mental health resources available to work with students and families by geographic area. The registry must be updated at least annually

and include resources for both school-based services and services accessed by families and individuals outside of schools.

Each school district is required to designate one or more mental health points of contact for each school building or other division as determined by the school district. A mental health point of contact may be an administrator, a school nurse, a school psychologist, or another designated school employee. Each mental health point of contact must be trained in mental health issue identification and have knowledge of community service providers and other resources available for students and families.

Each mental health point of contact must facilitate access to mental health services during the school day at the school the student attends whenever possible.

Each school district must report the designated mental health points of contact to NDE prior to the beginning of each school year.

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| <b>LB 728</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                          |
|---------------|----------------|------------------|-----------------------------------------|
|               | Walz           | Education        | Provide duties relating to school meals |

LB 728 amends the school breakfast program (§ 79-10,138) and expands the duties of NDE and school districts.

The bill requires the department to promote practices to prevent and reduce student debt for school breakfasts and lunches. By January 1, 2020, the department must create and disseminate a uniform meal charge policy that school districts may implement. The meal policy must include the following provisions:

- a) Each student must be served a reimbursable meal upon request at each meal during each school day, regardless of whether the student can immediately pay for the meal or has accrued debt for school meals;
- b) Each school district must communicate directly with a parent/guardian of a student to address outstanding debt for school meals, rather than communicate with or through a student, and may not engage in practices directed at the student that may stigmatize the student, including requiring the student to work off a debt;
- c) A school district may not discard any school meal after it is served to a student on the basis that the student is unable to pay for the meal or has debt for school meals;
- d) Each school district must endeavor to ensure that student meals are not being charged to students eligible for free or reduced priced school meals by attempting to directly certify student eligibility or by encouraging parents and guardians to apply for eligibility through the application process; and
- e) Each school district must evaluate their unpaid meal charge collection policies and consider whether collection is appropriate based on the income and circumstances of the family with the unpaid debt for school meals.

The department may include or create additional school meal charge policies consistent with the requirements of the bill.

## Student Speech / Expression

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| <b>LB 206</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                               |
|---------------|----------------|------------------|------------------------------------------------------------------------------|
|               | Morfeld        | Judiciary        | Protect free speech rights of student journalists and student media advisers |

A similar bill, LB 886, was introduced by Senator Morfeld in 2018. The bill did not advance from committee.

Section 1 of LB 206 relates to free speech rights of students in postsecondary institutions.

Section 2 applies to public high schools. The bill provides that all school-sponsored media are deemed to be public forums. With the exceptions noted below, a student journalist has a right to exercise freedom of speech and of the press in school-sponsored media, regardless of whether the media is supported financially by the public high school, supported by the use of the facilities of such school, or produced in conjunction with a class in which the student journalist is enrolled.

With the exceptions noted below, student journalist is responsible for determining the news, opinion, feature, sports, and advertising content the student produces for school sponsored media. Nothing would prevent a student media adviser from teaching professional standards of English and journalism to student journalists.

*Exceptions:* The bill would not authorize or protect expression by a student journalist that:

- a) Is libelous or slanderous;
- b) Constitutes an unwarranted invasion of privacy;
- c) Violates federal or state law; or
- d) So incites students as to create a clear and present danger of (i) the commission of an unlawful act or (ii) a violation of the policies of a public high school that could cause the material and substantial disruption of the orderly operation of such school.

*Protections:* A student journalist may not be disciplined for acting in accordance with provisions of the bill. A student media adviser may not be dismissed, suspended, disciplined, reassigned, transferred, or otherwise retaliated against for:

- a) Acting to protect a student journalist engaged in conduct; or
- b) Refusing to infringe upon conduct that is protected by the bill or the First Amendment to the U.S. Constitution.

The bill provides that no publication or other expression of matter by a student journalist in the exercise of rights would be deemed to be an expression of a public high school's policy. No public

high school, member of a school board, or employee of the school or board would be held responsible in any civil or criminal action for any publication or other expression of matter by a student journalist in the exercise of rights as provided in the bill.

*Training and Advice:* LB 206 provides that public high schools and student media advisers must make efforts to utilize the resources and programs of state public and private universities and colleges and of state professional journalism organizations to obtain training and advice on mass media law and ethics for student media advisers and student journalists.

*Definitions:* “School-sponsored media” means any material that is (i) prepared, substantially written, published, or broadcast by a student journalist at a public high school, (ii) distributed or generally made available to members of the student body, and (iii) prepared under the direction of a student media adviser. School-sponsored media does not include any media intended for distribution or transmission solely for the class in which the media is produced.

“Student journalist” means a public high school student who gathers, compiles, writes, edits, photographs, records, or prepares information of a journalistic nature for dissemination in school sponsored media.

“Student media adviser” means an individual employed, appointed, or designated by a public high school to supervise or provide instruction relating to school-sponsored media.

## Student Transportation

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| <b>LB 40</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                                                                                                                             |
|--------------|----------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
|              | Hilkemann      | Transportation   | Change provisions related to provisional operator’s permits, LPD and LPE learner’s permits, and interactive wireless communication devices |

Under current law, the holder of an LPD-learner’s permit, school permit, or LPE-learner’s permit may not use any type of interactive wireless communication device while operating a motor vehicle on the highways of this state. The enforcement is accomplished only as a secondary action when the holder of the permit has been cited or charged with a violation of some other law.

LB 40 changes such an offense from a secondary to a primary offense.

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| <b>LB 269</b> | <i>Sponsor</i> | <i>Committee</i> | <i>Subject</i>                               |
|---------------|----------------|------------------|----------------------------------------------|
|               | Friesen        | Transportation   | Change provisions relating to school permits |

Under current law (§ 60-4,124), a person holding a school permit may operate a motor vehicle, moped, or motorcycle or an autocycle to and from where he/she attends school and between schools of enrollment over the most direct and accessible route by the nearest highway from his/her place of residence to transport the person or any family member who resides with the person to attend duly scheduled courses of instruction and extracurricular or school-related activities at the school he/she attends.

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LB 269 modifies this provision to state that permit holder may travel to and from where he/she attends school, or property used by the school he or she attends for purposes of school events or functions, over the most direct and accessible route by the nearest highway from his/her place of residence to transport the person or any family member who resides with the person to attend duly scheduled courses of instruction and extracurricular or school-related activities at the school he/she attends or on property used by the school he/she attends.

|               |                             |                                    |                                                                                             |
|---------------|-----------------------------|------------------------------------|---------------------------------------------------------------------------------------------|
| <b>LB 634</b> | <i>Sponsor</i><br>Hilkemann | <i>Committee</i><br>Transportation | <i>Subject</i><br>Require three-point safety belt systems for school vehicles as prescribed |
|---------------|-----------------------------|------------------------------------|---------------------------------------------------------------------------------------------|

With exceptions noted below, LB 634 provides that any vehicle, regardless of the manufacturer’s rated seating capacity, used by or on behalf of a school district or ESU for the transportation of students must be equipped with three-point safety belt systems sufficient to allow each passenger, including the operator, to use a separate three point safety belt system.

The bill provides the following exceptions:

- a) The vehicle was purchased prior to the effective date of the bill by the school district or ESU using the vehicle for the transportation of students;
- b) the vehicle is used by or on behalf of a school district or an ESU for the transportation of students under a contract entered into prior to the effective date of the bill and the contract is not modified by the effective date of the bill; or
- c) Prior to the purchase of or contract for the use of the vehicle, a determination is agreed upon by a majority vote in an open public session of the school board or the board of the ESU that there is not capacity in the school district or ESU budget for the budget year to accommodate the additional cost to purchase or contract for the use of a vehicle or vehicles meeting the requirements noted above.

The bill adds language such that nothing should be construed to change any existing liability or to create any new liability for a school district or ESU with respect to any personal injury to a passenger in a vehicle used by or on behalf of a school district or ESU for the transportation of students.

**Teachers, Certification**

|               |                        |                               |                                                                                                                            |
|---------------|------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <b>LB 241</b> | <i>Sponsor</i><br>Bolz | <i>Committee</i><br>Education | <i>Subject</i><br>Provide for teacher mentoring program grants using income from solar and wind agreements on school lands |
|---------------|------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------------|

The Teacher Mentor program in Nebraska was created in 1998 by LB 1228. The education lobby at the time believed the program would be a good initiative for the state to undertake. LB 1228 (1998) set forth intent that the program would be funded through lottery funds in the now defunct Education Innovation Fund. The program would occasionally receive some minor political support over the years but ultimately it failed to win a permanent funding pledge.

LB 241 represents a revitalization of the concept with a new proposed funding stream. The bill provides that, starting with the 2020-21 school year, a school district may apply to NDE for a teacher mentoring program grant for a period of up to three years to implement a teacher mentoring program. The bill provides that 75% of the grant funds received by the school district must be used to pay stipends to mentor teachers.

The new proposed funding stream for the teacher mentoring program would be income from solar and wind agreements on school lands. Under the bill provides that, beginning July 1, 2020, the amount of income from solar and wind agreements on school lands must be used to fund teacher mentoring program grants.

Under LB 241 the State Board of Education is required to develop guidelines for teacher mentoring programs in school districts in order to provide ongoing support for beginning teachers entering the teaching profession. The guidelines for school district teacher mentoring programs must include:

- a) A requirement that a mentor teacher must not (i) participate in a formal evaluation or remediation process involving a beginning teacher he/she is mentoring, (ii) advise an evaluating administrator regarding the performance of a beginning teacher he/she is mentoring, or (iii) participate in termination, nonrenewal, or cancellation proceedings of a beginning teacher he/she is mentoring, which is the responsibility of school administrators;
- b) The development of effective teacher mentoring programs with evidenced-based teacher mentoring standards that help frame the purpose for teacher mentoring;
- c) Training for mentor teachers regarding effective strategies and support for beginning teachers;
- d) An allocation of dedicated time during the school day for beginning teachers and their mentor teachers to meet on a monthly basis;
- e) The development of criteria for selecting excellent, experienced, and qualified teachers to be participants in a school district teacher mentoring program; and
- f) The development of an assessment to determine whether the school district teacher mentoring program has improved the retention of beginning teachers.

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|               |                          |                               |                                                                                |
|---------------|--------------------------|-------------------------------|--------------------------------------------------------------------------------|
| <b>LB 668</b> | <i>Sponsor</i><br>Vargas | <i>Committee</i><br>Education | <i>Subject</i><br>Adopt the Alternative Certification for Quality Teachers Act |
|---------------|--------------------------|-------------------------------|--------------------------------------------------------------------------------|

LB 668 creates the Alternative Certification for Quality Teachers Act. Citing a 2016 survey conducted by NDE, the bill notes the survey showed the state continues to have hundreds of unfilled teaching positions across the state.

The bill provides that, in addition to certificates issued under existing law, a certificate to teach in the public schools may be granted by the State Board of Education to any person in good standing who possesses a valid teaching certificate from another state and who annually completes the requirements to maintain certification.

Issuance of a certificate to teach in the public schools must be subject to a criminal history record information check and any rules and regulations adopted and promulgated by the board to carry out provisions of the bill.

The bill further provides that, in addition to certificates issued under existing law, a “temporary certificate” to teach in the public schools may be granted by the State Board of Education to any person who has:

- a) Presented to the board a valid bachelor’s degree, or higher, from an accredited degree-awarding college or university;
- b) Passed the basic skills examination and appropriate subject area examination as designated by the board; and
- c) Enrolled in an alternative teacher certification program approved by the board.

A temporary certificate to teach would be valid for a period not to exceed two years, during which the holder of such temporary certificate must obtain a valid certificate to teach in the public schools through an alternative teacher certification program approved by the board.

Issuance of a temporary certificate to teach would be subject to a criminal history record information check and any rules and regulations adopted and promulgated by the board.

**Temporary School Fund**

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|               |                           |                               |                                                                                                           |
|---------------|---------------------------|-------------------------------|-----------------------------------------------------------------------------------------------------------|
| <b>LB 416</b> | <i>Sponsor</i><br>Friesen | <i>Committee</i><br>Education | <i>Subject</i><br>Change distribution of funds from the temporary school fund and from fines and licenses |
|---------------|---------------------------|-------------------------------|-----------------------------------------------------------------------------------------------------------|

Under current law, the Commissioner of Education must annually make the apportionment of the temporary school fund to each school district by a prescribed formula. LB 416 provides that the remainder of funds should be apportioned to school districts proportionally based on the average daily membership for each school district for the most recently available complete data year. The bill acts as a sort of foundation aid system.

|               |                         |                               |                                                            |
|---------------|-------------------------|-------------------------------|------------------------------------------------------------|
| <b>LB 491</b> | <i>Sponsor</i><br>Wayne | <i>Committee</i><br>Judiciary | <i>Subject</i><br>Authorize punitive damages as prescribed |
|---------------|-------------------------|-------------------------------|------------------------------------------------------------|

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LB 491 points out that Article VII, section 5, of the Nebraska Constitution provides in part that “all fines, penalties, and license money arising under the general laws of the state . . . shall belong and be paid over to the counties respectively where the same may be levied or imposed.”

The Constitution further provides that “All such fines, penalties, and license money shall be appropriated exclusively to the use and support of the common schools in the respective subdivisions where the same accrue ... .”

Senator Wayne believes that punitive damages are “in the nature” of fines, penalties, and license money. Punitive damages are awarded both to deter the defendant and others from conduct similar to the conduct that gave rise to the lawsuit, and to punish the defendant. Punitive damages are appropriate in many situations where compensatory damages would be inadequate because the defendant acted in a truly egregious fashion.

Senator Wayne also points out that additional funds available for the public schools could be used to provide property tax relief.

The bill provides that a court may award punitive damages when the defendant has displayed actual intent to cause harm or causes an injury through action taken in reckless disregard for the lives and safety of others. Punitive damages may be awarded to punish the defendant and provide retribution, to act as a deterrent to the defendant and others inclined to behave in a similar manner, and to demonstrate the court’s disapproval of such conduct.

An award of punitive damages must be specifically prayed for in the complaint. Upon an award of punitive damages, the court must notify the county. The county attorney may become a party solely to protect the interests of the common schools in the damages.

LB 491 requires that any award of punitive damages must be remitted to the State Treasurer for distribution in accordance with Article VII, section 5, of the Nebraska Constitution.

The bill defines “compensatory damages” as damages intended to make good the loss of an injured party and no more. The term includes general and special damages and does not include nominal, exemplary, or punitive damages.

“Nominal damages” is defined as damages that are not designed to compensate a plaintiff and are less than \$1,000.

“Punitive damages” is defined as damages awarded against a party in a civil action based on aggravating circumstances and to penalize a defendant and to provide additional deterrence and discourage similar conduct in the future. Punitive damages do not include compensatory damages or nominal damages.



## 106th Legislature, 1st Session

### YOUR 2019 EDUCATION COMMITTEE

Sen. Mike Groene, Chair  
 Sen. Lynne Walz, Vice Chair  
 Sen. Tom Brewer  
 Sen. Rick Kolowski  
 Sen. Lou Ann Linehan  
 Sen. Adam Morfeld  
 Sen. Dave Murman  
 Sen. Patty Pansing Brooks

DURING SESSION, THE EDUCATION  
 COMMITTEE MEETS ON MONDAYS  
 AND TUESDAYS IN ROOM 1525 ON  
 THE 1ST FLOOR OF THE CAPITOL

STAY UP TO DATE WITH THE LATEST  
 ON ALL BILLS NASB IS FOLLOWING  
 & DOWNLOAD YOUR COPY OF THE  
 'ADVOCACY HANDBOOK' UNDER  
 THE GOVERNMENT RELATIONS TAB  
 OF [WWW.NASBONLINE.ORG](http://WWW.NASBONLINE.ORG)

SHARE YOUR STORY  
 KNOW YOUR DISTRICT'S DATA  
 UNDERSTAND THE DATA THAT WILL  
 MAKE A DIFFERENCE

NASB LEGISLATIVE TEAM  
 COLBY COASH, JOHN SPATZ,  
 MATT BELKA & VICKI WALTER-WINTERS

### A BUSY FEW WEEKS IN FRONT OF COMMITTEES ...


Attention ALL School Board Members! The narrative that school spending is out of control continues to be an issue. Share the stories from your district. We encourage you to send Op Ed's to your local and statewide publications, along with letters to your Senator(s), using local data as to why this is not the case. (*Feel free to copy NASB on your efforts as well!*) On the following pages, we have attached the statewide and regional data you received during Area Membership Meetings this Fall as an example, but we encourage you to make this about YOUR district specific data. We need to combat this narrative!

*As always, let NASB know how we can help!*

Today is Day 21 of 90. So far, NASB has been on record, via voice, pen or partnership, in support or opposition on 20 bills, with a very busy week ahead. To follow along, bookmark and frequent the *BILLS* page of [www.NASBonline.org](http://www.NASBonline.org) within the *Government Relations* section.) If you'd like to get involved on a particular bill or issue yourself, let us know! Next weeks bills include:




#### MONDAY, FEBRUARY 11

 LB 147 (Groene) - EDUCATION - Provide for the use of physical force or physical restraint or removal from a class in response to student behavior

NASB will be supporting administrators in opposition of this bill. While we appreciate Sen. Groene attempting to address concerns brought in last Session's bill, we must continue to advocate for the safe management of students. Removing students from the classroom via physical contact is unnecessary. School Boards will continue to work with administrators and educators on policies to safely manage violent students.

LB 495 (Wayne) - EDUCATION - Provide for collection of data on student disciplinary actions

LB 515 (Vargas) - EDUCATION - Change provisions relating to the Student Discipline Act

 LB 644 (McDonnell) - BUSINESS & LABOR - Adopt the Nebraska Workforce Diploma Act  
 This bill engages schools in providing drop-out services for adults. Schools would have the option of working with the Department of Labor in providing services under a grant. This could be an opportunity for schools to impact their communities and their workforce needs. Currently two schools are providing the service.

CONTINUED ON PAGE 2



## 106th Legislature, 1st Session

CONTINUED FROM PAGE 1


### TUESDAY, FEBRUARY 12

LB 36 (Kolterman) - RETIREMENT - Redefine creditable service, change a payment deadline for restoration of relinquished creditable service, and change payment requirements and service credit computation provisions under the School Employees Retirement Act

LB 430 (Groene) - EDUCATION - Change dates related to certifications and distributions of state aid to schools

LB 662 (Friesen) - EDUCATION - Terminate TEEOSA

LB 695 (Groene) - EDUCATION - Change provisions relating to the Tax Equity and Educational Opportunities Support Act, the Property Tax Credit Act, levy limits, and the base limitation

 LR 5 CA (Brewer) - EDUCATION - Constitutional amendment to limit the percentage of funding for schools that comes from property taxes

This constitutional amendment does not say where new school funding would come from if funding is limited from property taxes.

### WEDNESDAY, FEBRUARY 13

LB 182 (Bolz) - REVENUE - Adopt the School District Local Option Income Surtax Act

### THURSDAY, FEBRUARY 14

 LB 314 (Briese) - REVENUE - Adopt the Remote Seller Sales Tax Collection Act and change revenue and taxation provisions

This is the bill *Nebraskans United* have worked on with Sen. Briese. As currently written, this would provide \$740 million in property tax relief while protecting essential public services such as education. NASB likes that as of now, \$150 million would go to increase reimbursement rates for Special Ed from 51% up to 80%, something that would positively impacts ALL schools. This bill will see a lot of roadblocks, and is ever changing itself. There is currently some discussion about caps, which if included would hurt growing districts, and the narrative that school spending is out of control. If that is the case, NASB would have to re-evaluate its position. (NASB had a briefing with districts and ESU yesterday who have been engaging with Nebraskans United to go over the in's and outs of LB 314, and discuss next Thursday's hearing.)

LB 390 (Pansing Brooks) - JUDICIARY - Provide duties regarding SRO's and security guards


LB 497 (Friesen) - REVENUE - Adopt the School District Property Tax Authority Act and change revenue and taxation provisions

CONTINUED ON PAGE 3




## 106th Legislature, 1st Session

CONTINUED FROM PAGE 2

 **LB 589 (Chambers) - JUDICIARY** - Prohibit peace officers from serving as school resource officers  
Many districts employ or work with local law enforcement through MOUs in an effort to keep students safe. NASB feels that districts should be able to continue to do so.

**LB 677 (Groene) - REVENUE** - Change provisions of the Property Tax Credit Act and provide school district property tax relief aid

### CONTACT YOUR SENATORS ...

 **LB 160 (Quick) - Redefine terms under the Local Option Municipal Economic Development Act** to include early childhood infrastructure development and quality early childhood care and education programs for certain cities and villages

NASB supported LB 160 in front of the Urban Affairs Committee, and we encourage you to contact members of the Committee, as well as your Senator to voice your support for this bill as it invests in the early childhood education in your communities and across Nebraska. Members of the Urban Affairs Committee include Sen. Justin Wayne, Chairperson; Sen. John Arch; Sen. Tom Briese; Sen. Sue Crawford; Sen. Matt Hansen; Sen. Megan Hunt; and Sen. John Lowe.






**LB 416 (Friesen) - EDUCATION** - Change distribution of funds from the temporary school fund and from fines and licenses

Attention schools/communities with a high number of non-public school students! LB 416 should be on your radar, especially if you are non-equalized. Let NASB know if you have questions or would like assistance in contacting your senator regarding how this bill would impact your district.

### KEY DATES OF NOTE ...

- Committee hearings on bills run through March 28
- The final day of the 106th Legislature, 1st Session is currently scheduled for June 6

### NEXT WEEK'S COMMITTEE HEARINGS ...

| MON, FEB 11                                                                                | TUES, FEB 12                                                                                | WED, FEB 13                                                                                  | THURS, FEB 14                                                                                |
|--------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
|  LB 147 | LB 36                                                                                       | LB 182                                                                                       |  LB 314 |
| LB 495                                                                                     | LB 430                                                                                      |                                                                                              | LB 390                                                                                       |
| LB 515                                                                                     | LB 662                                                                                      |                                                                                              | LB 497                                                                                       |
|  LB 644 | LB 695                                                                                      |  LB 589 | LB 677                                                                                       |
|                                                                                            |  LR 5 CA |                                                                                              |                                                                                              |

# 2019 PROPERTY TAX COMPARISON

A COMPARISON OF THIS YEARS KEY PROPERTY TAX BILLS FROM NRCSA, OPEN SKY POLICY AND NASB



|                                                       | LB 314 - BRIESE                                                                         | LB 497 - FRIESEN                                                                                                                                                                | LB 695 - GROENE                                                                                                                                                              | LB 656 - WAYNE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | LB 614 - CRAWFORD                                                                                                                                                                                                  |
|-------------------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| How are property tax reductions provided?             | 66% of revenue raised into PTRF. Increase in of SpEd & AIT has potential to reduce PT.  | Increase aid to schools. Ag-land value is reduced to 40%. (for school taxes only)                                                                                               | Reduces reliance on property tax for districts. Also eliminates PTRF.                                                                                                        | Changes the maximum levy to \$1 minus the levy that would be required to tax for 85% of TEEOSA aid                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Increased SpEd funding by \$150m (to 80%) and supplemental state aid to all district by \$150m reducing reliance on property tax. Districts required to publish what they did for PT relief. Increases AIT to 20%. |
| Does the bill change TEEOSA formulas?<br>How?         | N/A                                                                                     | Phase in minimum state aid over 3 years to equal to 35% of basic funding to 50% of basic funding. Lowers local effort rate to 0.975 and reduces ag land to 55% of market value. | Eliminates AIT and replaces with foundation aid of 25% of total income tax to be redistributed per student (approximately \$3500/student) . Eliminates averaging adjustment. | Foundation aid \$4,750 per student, \$500 per student for sparse and very sparse, \$1,600 for free lunch students, \$800 per free lunch student in districts with at least 50% free lunch students, \$1,600 for LEP students. In order to receive state aid, there can only be 20 students per classroom for early childhood, kindergarten and classrooms for grades 1 to 3, 22 students per classroom for grades 4 to 8, 25 students in classrooms for grades 9 to 12. Repeals the enrollment option program. Base limitation is the inflation rate (CPI) | Creates a Property Tax Relief Allowance and Supplemental State Aid of \$150m (additional \$488/student) to be distributed to all school districts. Increase AIT to 20%.                                            |
| Are new revenue streams for school districts created? | AIT from 2.3% to 20% SPED reimbursement to 80%                                          | Yes. Minimum state aid is increased and local effort rate is lowered.                                                                                                           | Foundation aid                                                                                                                                                               | Foundation aid                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Supplemental state aid. Approximately \$488/student                                                                                                                                                                |
| How is revenue generated to pay for the bill?         | Various exemption eliminations, tax increases on current goods, 0.5% sales tax increase | Tax on food, tobacco, alcohol. Repeal of several exemptions.                                                                                                                    | PTRF money is diverted to TEEOSA                                                                                                                                             | Nothing is listed in the bill                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Income tax base expansion, repeals personal property tax exemption, taxes candy, softdrinks, water, cigarettes and spirits                                                                                         |
| How will non-equalized districts will benefit?        | Increased SpEd reimbursement. AIT increase will reduce reliance for PT as a resource.   | Non-equalized districts are getting base funding to 50%                                                                                                                         | Foundation aid                                                                                                                                                               | Foundation Aid and sparcity component                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Supplemental state aid Approximately \$488/student                                                                                                                                                                 |
| How will equalized districts benefit?                 | Increased SpEd reimbursement.                                                           | Lowered local effort rate (to 0.975) which results in more equalization aid                                                                                                     | New revenue through foundation aid.                                                                                                                                          | Increased funding for poverty and ELL students plus foundation aid.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | New revenue through supplemental state aid Approximately \$488/student                                                                                                                                             |

# 2019 PROPERTY TAX COMPARISON

A COMPARISON OF THIS YEARS KEY PROPERTY TAX BILLS FROM NRCSA, OPEN SKY POLICY AND NASB



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | LB 314 - BRIESE                                                                                                                                    | LB 497 - FRIESEN                                                                                                                                                                                                                                                                                                                     | LB 695 - GROENE                                                                                                                                                                                                                                  | LB 656 - WAYNE                                                                  | LB 614 - CRAWFORD                                                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| Are there winners/losers? Who?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | All districts get SpEd reimbursement increase. Unequalized districts will benefit from increase in AIT. Equalized districts will be held harmless. | Winners: Non-equalized districts.<br><br>Losers: Districts that are equalized and have more than 40% of total taxable value in ag land. Districts that are equalized, are at their maximum levy and have low ag-land valuation. Total state aid would increase by \$350 million.*                                                    | Winners: Unequalized districts. All districts get foundation aid. Equalized districts will get proportional reduction in equalization aid.<br><br>Losers: Districts at max levy with growing needs. Schools with high amount of net option kids. | Increase in aid to schools, reduction in property tax levies                    | All schools receive additional state aid for property tax relief (\$488/student). Increase SpEd reimbursement to 80%. |
| <p>*Sidney is an example of a loser in LB 497. They have low ag land value, are equalized and would receive a 24% increase in state aid under LB 497. They are at their maximum levy plus exclusions of \$1.08. They had a significant increase in state aid, but the property tax authority reduces their levy rate down to \$1.02. Comparing calculated state aid plus property tax authority under LB 497 to what they would have received under current law, plus property tax, they end up losing revenue. They would be better off under current law because of the property tax authority. *Cozad is another example. They have 58% taxable value in ag land. They would receive \$2 million more in state aid under LB 497 and are at the maximum levy of \$1.05. They had a significant increase in state aid, ag land value dropped from 75% down to 55%, and the property tax authority drops the levy rate down to \$0.82. Comparing state aid under LB 497 plus property tax authority to what Cozad would have received under current law plus property tax, they end up losing over \$1 million in total revenue.</p> |                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                  |                                                                                 |                                                                                                                       |
| Are any caps part of the bill? What caps?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | N/A                                                                                                                                                | Property tax request is capped. Levies are capped per a formula that increases the prior years PT request + State aid by the basic growth rate. Additional aid would automatically reduce a districts property tax request. The concept would allow school districts to increase property taxes if TEEOSA or other revenues decline. | Limits property tax increases to the prior year tax request grown by CPI (capped at 2.5% but can't be less than 0%) + any revenue created by new construction growth.                                                                            | Limits property tax to \$1 minus the levy that would generate 85% of TEEOSA Aid | No caps                                                                                                               |
| Do any revenues appear to be one-time or short-term?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | No                                                                                                                                                 | No                                                                                                                                                                                                                                                                                                                                   | No                                                                                                                                                                                                                                               | No                                                                              | No                                                                                                                    |
| Does the bill affect Net Option Funding?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | No                                                                                                                                                 | No                                                                                                                                                                                                                                                                                                                                   | Reduce per pupil amount distributed in net option funding (from approx. \$10k to \$6k)                                                                                                                                                           | Eliminates Net Option Funding                                                   | No                                                                                                                    |
| What happens if State Funding is diminished in a given year?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | More pressure would be put on local resources                                                                                                      | More pressure would be put on local resources                                                                                                                                                                                                                                                                                        | More pressure would be put on local resources                                                                                                                                                                                                    | More pressure would be put on local resources                                   | More pressure would be put on local resources                                                                         |
| How does the bill affect the State's cash reserve?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | N/A                                                                                                                                                | New revenues would allow transfer of \$150 million.                                                                                                                                                                                                                                                                                  | N/A                                                                                                                                                                                                                                              | N/A                                                                             | New revenue generated                                                                                                 |
| Does the bill include a TEEOSA study?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Yes                                                                                                                                                | No                                                                                                                                                                                                                                                                                                                                   | No                                                                                                                                                                                                                                               | No                                                                              | No                                                                                                                    |

**Board of Education Regular Meeting**  
Middle School/High School Media Center  
565 S. Kimmel Street  
Osceola, NE 68651  
January 14, 2019 at 6:00PM

1. Osceola Public Schools Board of Education Information

Notice of this meeting was posted at the Jeffrey Elementary School, Osceola Middle School/High School, Pinnacle Bank of Osceola, and the Osceola Post Office. A copy of the agenda items is tentative and may be changed by the Board if necessary.

2. Opening Procedures

2.1. Call the Meeting to Order

In the absence of President Schleif, Vice President Mike Neujahr called the regular meeting to order at 6:02 PM and informed those in attendance that a current copy of the Open Meetings Act is posted in the meeting room, then directed the public to its location.

2.2. Roll Call

|                  |         |                   |         |
|------------------|---------|-------------------|---------|
| Jennifer Boruch: | Present | Doug Rathjen:     | Present |
| Jena Mentink:    | Present | Thomas Schleif:   | Present |
| Anthony Mestl:   | Present | Chelsey Tonniges: | Present |
| Mike Neujahr:    | Present |                   |         |

Also present were Superintendent Rinehart, Principal Maynard, Principal Webster and Debra Berry. There were no patrons present.

2.3. Excuse Board Members Who Are Absent

To excuse President Schleif and thank him for his 14 years of service to the Board of Education passed with a motion by Jennifer Boruch and a second by Anthony Mestl.

Jennifer Boruch: Yea, Jena Mentink: Yea, Anthony Mestl: Yea, Mike Neujahr: Yea, Doug Rathjen: Yea, Chelsey Tonniges: Yea

Thank you, Mr. Schleif, for all of your efforts, work and dedication to and for the Osceola Public School District. You will be missed.

2.4. Oath of office for new recently elected members.

Vice President Neujahr welcomed Mrs. Mentink to the Board and turned the meeting over to Superintendent Rinehart until the new President was elected. Mrs. Jena Mentink took the oath of office.

3. Annual reorganization of the Board of Education

3.1. Election of Officers as per Board Policy #8130

3.1.1. Election of President

To nominate Jennifer Boruch as Board President for the 2019 year and to cease nominations passed with a motion by Mike Neujahr and a second by Chelsey Tonniges.

Jennifer Boruch: Yea, Jena Mentink: Yea, Anthony Mestl: Yea, Mike Neujahr: Yea, Doug Rathjen: Yea, Chelsey Tonniges: Yea

### 3.1.2. Election of Vice President

To nominate Mike Neujahr as Board Vice President for the 2019 year and to cease nominations passed with a motion by Anthony Mestl and a second by Doug Rathjen.

Jennifer Boruch: Yea, Jena Mentink: Yea, Anthony Mestl: Yea, Mike Neujahr: Yea, Doug Rathjen: Yea, Chelsey Tonniges: Yea

### 3.1.3. Election of Treasurer

To nominate Doug Rathjen as Treasurer for the 2019 year and cease nominations passed with a motion by Chelsey Tonniges and a second by Jena Mentink.

Jennifer Boruch: Yea, Jena Mentink: Yea, Anthony Mestl: Yea, Mike Neujahr: Yea, Doug Rathjen: Yea, Chelsey Tonniges: Yea

### 3.1.4. Election/appointment of Secretary

To appoint Debra Berry as Board Secretary for the 2019 year passed with a motion by Mike Neujahr and a second by Chelsey Tonniges.

Jennifer Boruch: Yea, Jena Mentink: Yea, Anthony Mestl: Yea, Mike Neujahr: Yea, Doug Rathjen: Yea, Chelsey Tonniges: Yea

## 3.2. Approval of designations, positions, and committees as per Board Policy #8130 & #8151

### 3.2.1. Consider, discuss and take action to select legal counsel

To continue using KSB School Law as the District's legal counsel and to begin the transition of policies passed with a motion by Anthony Mestl and a second by Chelsey Tonniges.

Jennifer Boruch: Yea, Jena Mentink: Yea, Anthony Mestl: Yea, Mike Neujahr: Yea, Doug Rathjen: Yea, Chelsey Tonniges: Yea

### 3.2.2. Consider, discuss and take action to select depository bank

To continue using Pinnacle Bank of Osceola as the District's depository passed with a motion by Mike Neujahr and a second by Anthony Mestl.

Doug Rathjen: Abstain (With Conflict), Jennifer Boruch: Yea, Jena Mentink: Yea, Anthony Mestl: Yea, Mike Neujahr: Yea, Chelsey Tonniges: Yea

### 3.2.3. Consider, discuss and take action to select district newspaper of record

To continue the use of The Polk County News as the District's newspaper of record passed with a motion by Chelsey Tonniges and a second by Doug Rathjen.

Jennifer Boruch: Yea, Jena Mentink: Yea, Anthony Mestl: Yea, Mike Neujahr: Yea, Doug Rathjen: Yea, Chelsey Tonniges: Yea

### 3.2.4. Appointment of committees as per Board Policy #8130: Negotiations; Curriculum; Americanism Committee and Staff Relations; Transportation; Facilities; Budget; Policy; Technology; Rule 10 Safety; LB 757 Safety; School Improvement

To assign committees as proposed by Superintendent Rinehart passed with a motion by Mike Neujahr and a second by Chelsey Tonniges.

Jennifer Boruch: Yea, Jena Mentink: Yea, Anthony Mestl: Yea, Mike Neujahr: Yea, Doug Rathjen: Yea, Chelsey Tonniges: Yea

## 3.3. Approval of current Board policies and regulations.

To approve all current Board policies and regulations passed with a motion by Anthony Mestl and a second by Doug Rathjen.

Jennifer Boruch: Yea, Jena Mentink: Yea, Anthony Mestl: Yea, Mike Neujahr: Yea, Doug Rathjen: Yea, Chelsey Tonniges: Yea

### 3.4. Designate date for the annual review of BOE Policies.

To designate the June and July board meetings as the months for required reviews of policies passed with a motion by Doug Rathjen and a second by Jena Mentink.

Jennifer Boruch: Yea, Jena Mentink: Yea, Anthony Mestl: Yea, Mike Neujahr: Yea, Doug Rathjen: Yea, Chelsey Tonniges: Yea

### 3.5. Disseminate conflict of interest statutes

Conflict of interest State statutes as well as the District's conflict of interest policy were reviewed by the Board. No action was taken on agenda action item 3.5. "Disseminate conflict of interest statutes".

## 4. Approval of Agenda

To approve agenda as written passed with a motion by Anthony Mestl and a second by Chelsey Tonniges.

Jennifer Boruch: Yea, Jena Mentink: Yea, Anthony Mestl: Yea, Mike Neujahr: Yea, Doug Rathjen: Yea, Chelsey Tonniges: Yea

## 5. Recognition of Visitors/Communications from the Public

There were no patrons present.

## 6. Reports

### 6.1. Principals Reports

#### 6.1.1. Elementary Report

Elementary Principal Brett Webster gave his oral and written report about: a School Store Fundraiser is happening presently; January 22nd is the 100th day of school; and Kindergarten Round-Up is scheduled for Thursday, April 18th.

#### 6.1.2. MS/HS Report

MS/HS Principal Dale Maynard gave his oral and written report about: the Red and White Tailgate for students is scheduled for April 13th (Thank you PSAC for arranging this fun event!); 2nd semester college courses taken equal 10 credit hours; dual credit biology classes are participating in labs with CCC; needs of the classrooms are changing due to multiple high-needs students; and school test scores will be reviewed during the staff development meeting on January 21st.

#### 6.2. Superintendent's Report

Superintendent Steve Rinehart gave his written and oral report about: the 2019 NASB Legislative Conference is scheduled for Monday January 28th; the Budget/Finance Workshop is Wednesday, February 13th; the NCSA Legislative Bills Summary Report is available; upcoming informational meetings about the bond resolution are scheduled for Wednesday, February 13th and Sunday, February 17th; advertising in the York Telegram for the CRC basketball teams; and possibly having a student board member.

#### 6.3. Board Reports

There were no board reports.

## 7. Action Items

### 7.1. Consent Agenda

To approve the consent agenda passed with a motion by Doug Rathjen and a second by Anthony Mestl.

Jennifer Boruch: Yea, Jena Mentink: Yea, Anthony Mestl: Yea, Mike Neujahr: Yea, Doug Rathjen: Yea, Chelsey Tonniges: Yea

#### 7.1.1. Approval of the Previous Meeting's Minutes

#### 7.1.2. Treasurer's Report

#### 7.1.3. Payment of general fund claims in the amount of \$333,551.79

### GENERAL FUND

|                   |                     |
|-------------------|---------------------|
| Beginning Balance | \$ 773,106.73       |
| Income            | + 57,835.33         |
| Expenses          | <u>- 359,974.61</u> |
| Ending Balance    | \$ 470,967.45       |

### DEPRECIATION/EQUIPMENT FUND

|                   |               |
|-------------------|---------------|
| Beginning Balance | \$ 360,333.35 |
| Income            | + 269.23      |
| Expenses          | <u>0.00</u>   |
| Ending Balance    | \$ 360,602.58 |

### UNEMPLOYMENT FUND

|                   |               |
|-------------------|---------------|
| Beginning Balance | \$ 37,625.83  |
| Income            | + 33.35       |
| Expenses          | <u>- 0.00</u> |
| Ending Balance    | \$ 37,659.18  |

### ACTIVITY FUND

|                   |                    |
|-------------------|--------------------|
| Beginning Balance | \$ 34,117.73       |
| Income            | + 16,178.25        |
| Expenses          | <u>- 11,314.80</u> |
| Ending Balance    | \$ 38,981.18       |

### LUNCH FUND

|                   |                    |
|-------------------|--------------------|
| Beginning Balance | \$ 44,377.13       |
| Income            | + 8,277.81         |
| Expenses          | <u>- 11,236.61</u> |
| Ending Balance    | \$ 41,418.33       |

### BOND FUND CHECKING ACCOUNT

|                                   |               |
|-----------------------------------|---------------|
| Beginning Balance                 | \$ 22,630.04  |
| Income                            | + 6.88        |
| Expenses                          | <u>- 0.00</u> |
| Ending Balance (Checking Account) | \$ 22,636.92  |

#### BOND FUND LIQUID ASSET

|                   |    |             |
|-------------------|----|-------------|
| Beginning Balance | \$ | 81.49       |
| Transfers In      | +  | 0.00        |
| Interest Income   | +  | 0.00        |
| Transfers Out     | -  | <u>0.00</u> |
| Balance           | \$ | 81.49       |

#### SPECIAL BUILDING FUND

|                   |    |             |
|-------------------|----|-------------|
| Beginning Balance | \$ | 612,920.14  |
| Income            | +  | 919.18      |
| Expenses          | -  | <u>0.00</u> |
| Ending Balance    | \$ | 613,839.32  |

#### QUALIFIED PURPOSE UNDERTAKING

|                   |    |                   |
|-------------------|----|-------------------|
| Beginning Balance | \$ | 324,207.80        |
| Income            | +  | 523.62            |
| Expenses          | -  | <u>109,905.00</u> |
| Ending Balance    | \$ | 214,826.42        |

7.2. Consider, discuss and take all necessary action on amending Policy 3190 - Inventory of Equipment.

To waive second reading and amend Policy 3190 "Inventory of Equipment" to include a time frame for taking inventories passed with a motion by Anthony Mestl and a second by Jena Mentink.

Jennifer Boruch: Yea, Jena Mentink: Yea, Anthony Mestl: Yea, Mike Neujahr: Yea, Doug Rathjen: Yea, Chelsey Tonniges: Yea

NDE's recent IDEA visit found one deficiency which was not having a time frame for taking inventories, which the Board addressed with this amendment.

7.3. Consider, discuss and take all necessary action on Rule 10 required safety inspection.

To accept and note the Rule 10 District Safety Audit as reported passed with a motion by Doug Rathjen and a second by Chelsey Tonniges.

Jennifer Boruch: Yea, Jena Mentink: Yea, Anthony Mestl: Yea, Mike Neujahr: Yea, Doug Rathjen: Yea, Chelsey Tonniges: Yea

7.4. Consider, discuss and take all necessary action on school calendar for 2019-2020

To approve the 2019-2020 school calendar as proposed passed with a motion by Anthony Mestl and a second by Chelsey Tonniges.

Jennifer Boruch: Yea, Jena Mentink: Yea, Anthony Mestl: Yea, Mike Neujahr: Yea, Doug Rathjen: Yea, Chelsey Tonniges: Yea

#### 8. Discussion Items

##### 8.1. Discussion on administrative contracts.

Superintendent Rinehart reviewed with the Board salary ranges from the CRC for administrators and principals.

##### 8.2. Discussion on Teacher Negotiations

Teacher negotiations was reviewed by the Board.

9. Next Meeting Dates and Times

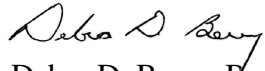
9.1. Regular meeting February 11th, 2018, 6:00PM at the Osceola Middle/High School Media Center.

10. Adjournment

To adjourn meeting at 7:14 PM passed with a motion by Doug Rathjen and a second by Chelsey Tonniges.

Jennifer Boruch: Yea, Jena Mentink: Yea, Anthony Mestl: Yea, Mike Neujahr: Yea, Doug Rathjen: Yea, Chelsey Tonniges: Yea

Respectfully submitted,



Debra D. Berry, Board Secretary Appointed







**Activity Fund Balance Report - Summary - Exclude Encumbrances**

09/2018 - 01/2019

Regular; Beginning Month 09/2018; Processing Month 01/2019; Fund Balance Account 46 Records Selected; Fund Number 05

**Fund: 05      ACTIVITIES**

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u>     | <u>Beginning Balance</u> | <u>Expenses</u> | <u>Revenues</u> | <u>Balance Change</u> | <u>Balance</u> |
|--------------------------------|-----------------------------------------|--------------------------|-----------------|-----------------|-----------------------|----------------|
| 05 704 8100                    | FUND BALANCE/ADULT EDUCATION            | 1,419.51                 | 0.00            | 0.00            | 0.00                  | 1,419.51       |
| 05 704 8101                    | FUND BALANCE/ANNUAL                     | 259.55                   | 227.00          | 1,307.50        | 0.00                  | 1,340.05       |
| 05 704 8102                    | FUND BALANCE/ATHLETICS                  | (30,554.26)              | 21,832.37       | 22,446.10       | 0.00                  | (29,940.53)    |
| 05 704 8103                    | FUND BALANCE/OSCEOLA COLLEGE ACCESS     | 115.46                   | 0.00            | 0.00            | 0.00                  | 115.46         |
| 05 704 8104                    | FUND BALANCE/VOLLEYBALL                 | 615.98                   | 813.99          | 669.00          | 0.00                  | 470.99         |
| 05 704 8105                    | FUND BALANCE/TRANSFER ACCOUNT           | 6,913.89                 | 0.00            | 0.00            | 0.00                  | 6,913.89       |
| 05 704 8108                    | FUND BALANCE/FFA                        | 722.73                   | 4,667.60        | 3,150.53        | 0.00                  | (794.34)       |
| 05 704 8109                    | FUND BALANCE/QUIZ BOWL                  | (74.58)                  | 0.00            | 0.00            | 0.00                  | (74.58)        |
| 05 704 8110                    | FUND BALANCE/MISCELLANEOUS              | 815.84                   | 0.00            | 0.00            | 0.00                  | 815.84         |
| 05 704 8111                    | FUND BALANCE/DAZZLERS                   | (1,770.79)               | 6,185.00        | 5,772.80        | 0.00                  | (2,182.99)     |
| 05 704 8112                    | FUND BALANCE/STRIV TV                   | 500.00                   | 0.00            | 0.00            | 0.00                  | 500.00         |
| 05 704 8114                    | FUND BALANCE/DRAMA                      | 18,443.53                | 3,511.37        | 1,135.35        | 0.00                  | 16,067.51      |
| 05 704 8116                    | FUND BALANCE/ELEMENTARY                 | 725.84                   | 1,482.64        | 1,809.88        | 0.00                  | 1,053.08       |
| 05 704 8117                    | FUND BALANCE/GENERAL                    | 3,293.52                 | 13,342.35       | 12,367.99       | 0.00                  | 2,319.16       |
| 05 704 8118                    | FUND BALANCE/MUSIC                      | 1,768.97                 | 806.31          | 530.95          | 0.00                  | 1,493.61       |
| 05 704 8119                    | FUND BALANCE/NATIONAL HONOR             | 476.52                   | 71.94           | 0.00            | 0.00                  | 404.58         |
| 05 704 8120                    | FUND BALANCE/SHOP                       | 808.51                   | 29.90           | 6.00            | 0.00                  | 784.61         |
| 05 704 8121                    | FUND BALANCE/SPANISH CLUB               | 213.12                   | 0.00            | 0.00            | 0.00                  | 213.12         |
| 05 704 8122                    | FUND BALANCE/STUDENT COUNCIL            | 2,389.19                 | 1,666.95        | 2,202.94        | 0.00                  | 2,925.18       |
| 05 704 8123                    | FUND BALANCE/MIDDLE SCH STUCO           | 763.94                   | 274.20          | 0.00            | 0.00                  | 489.74         |
| 05 704 8125                    | FUND BALANCE/SPELLING BEE               | 5,464.96                 | 0.00            | 0.00            | 0.00                  | 5,464.96       |
| 05 704 8126                    | FUND BALANCE/EMBROIDERY                 | 6,130.52                 | 342.06          | 758.37          | 0.00                  | 6,546.83       |
| 05 704 8127                    | FUND BALANCE/INTRO TO BUSINESS          | 1,702.95                 | 0.00            | 0.00            | 0.00                  | 1,702.95       |
| 05 704 8128                    | FUND BALANCE/PARENT ADVISORY COMMITTEE  | 4,138.02                 | 3,776.72        | 2,164.80        | 0.00                  | 2,526.10       |
| 05 704 8129                    | FUND BALANCE/ETHAN GUSTAFSON BACKPACK F | 1,173.07                 | 0.00            | 1.46            | 0.00                  | 1,174.53       |
| 05 704 8130                    | FUND BALANCE/CROSSROADS CONFERENCE SCHO | 200.00                   | 0.00            | 0.00            | 0.00                  | 200.00         |
| 05 704 8131                    | FUND BALANCE/FB SLED FUND               | 3,832.30                 | 110.00          | 190.14          | 0.00                  | 3,912.44       |
| 05 704 8132                    | FUND BALANCE/WEIGHT ROOM FUND           | 138.05                   | 0.00            | 0.00            | 0.00                  | 138.05         |
| 05 704 8133                    | FUND BALANCE/WATER FUND                 | 0.00                     | 0.00            | 0.00            | 0.00                  | 0.00           |
| 05 704 8135                    | MS/HS PRINCIPAL ACCOUNT                 | 247.59                   | 2,104.93        | 2,239.54        | 0.00                  | 382.20         |
| 05 704 8136                    | ELEMENTARY PRINCIPAL ACCOUNT            | 760.39                   | 459.76          | 0.00            | 0.00                  | 300.63         |
| 05 704 8137                    | FUND BALANCE/ROBOTICS                   | 0.00                     | 0.00            | 0.00            | 0.00                  | 0.00           |
| 05 704 8138                    | FUND BALANCE/FBLA                       | 1,990.35                 | 0.00            | 0.00            | 0.00                  | 1,990.35       |
| 05 704 8139                    | FUND BALANCE/S.W.A.G.                   | 1,451.90                 | 67.76           | 238.30          | 0.00                  | 1,622.44       |
| 05 704 8140                    | FUND BALANCE/ENGINEERING                | 187.83                   | 0.00            | 0.00            | 0.00                  | 187.83         |
| 05 704 8141                    | FUND BALANCE/CLASS OF 11                | 0.00                     | 0.00            | 0.00            | 0.00                  | 0.00           |

**Activity Fund Balance Report - Summary - Exclude Encumbrances**

09/2018 - 01/2019

Regular; Beginning Month 09/2018; Processing Month 01/2019; Fund Balance Account 46 Records Selected; Fund Number 05

**Fund: 05      ACTIVITIES**

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u> | <u>Beginning Balance</u> | <u>Expenses</u> | <u>Revenues</u> | <u>Balance Change</u> | <u>Balance</u> |
|--------------------------------|-------------------------------------|--------------------------|-----------------|-----------------|-----------------------|----------------|
| 05 704 8142                    | FUND BALANCE/CLASS OF 12            | 0.00                     | 0.00            | 0.00            | 0.00                  | 0.00           |
| 05 704 8143                    | FUND BALANCE/CLASS OF 13            | 0.00                     | 0.00            | 0.00            | 0.00                  | 0.00           |
| 05 704 8144                    | FUND BALANCE/CLASS OF 14            | 0.00                     | 0.00            | 0.00            | 0.00                  | 0.00           |
| 05 704 8145                    | FUND BALANCE/CLASS OF 15            | 0.00                     | 0.00            | 0.00            | 0.00                  | 0.00           |
| 05 704 8146                    | FUND BALANCE/CLASS OF 16            | 0.00                     | 0.00            | 0.00            | 0.00                  | 0.00           |
| 05 704 8147                    | FUND BALANCE/CLASS OF 17            | 365.00                   | 0.00            | 0.00            | 0.00                  | 365.00         |
| 05 704 8148                    | FUND BALANCE/CLASS OF 18            | 43.00                    | 0.00            | 0.00            | 0.00                  | 43.00          |
| 05 704 8149                    | FUND BALANCE/CLASS OF 2019          | 907.61                   | 0.00            | 0.00            | 0.00                  | 907.61         |
| 05 704 8150                    | FUND BALANCE/CLASS OF 2020          | 2,421.06                 | 139.60          | 719.30          | 0.00                  | 3,000.76       |
| 05 704 8151                    | FUND BALANCE/CLASS OF 2021          | 950.12                   | 0.00            | 0.00            | 0.00                  | 950.12         |
| Fund Total: 05                 |                                     | 39,951.19                | 61,912.45       | 57,710.95       | 0.00                  | 35,749.69      |

**Activity Fund Balance Report - Summary - Exclude Encumbrances**

01/2019 - 01/2019

Regular; Beginning Month 01/2019; Processing Month 01/2019; Fund Balance Account 46 Records Selected; Fund Number 05

**Fund: 05      ACTIVITIES**

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u>     | <u>Beginning Balance</u> | <u>Expenses</u> | <u>Revenues</u> | <u>Balance Change</u> | <u>Balance</u> |
|--------------------------------|-----------------------------------------|--------------------------|-----------------|-----------------|-----------------------|----------------|
| 05 704 8100                    | FUND BALANCE/ADULT EDUCATION            | 1,419.51                 | 0.00            | 0.00            | 0.00                  | 1,419.51       |
| 05 704 8101                    | FUND BALANCE/ANNUAL                     | 1,340.05                 | 0.00            | 0.00            | 0.00                  | 1,340.05       |
| 05 704 8102                    | FUND BALANCE/ATHLETICS                  | (28,187.75)              | 2,981.78        | 1,229.00        | 0.00                  | (29,940.53)    |
| 05 704 8103                    | FUND BALANCE/OSCEOLA COLLEGE ACCESS     | 115.46                   | 0.00            | 0.00            | 0.00                  | 115.46         |
| 05 704 8104                    | FUND BALANCE/VOLLEYBALL                 | 470.99                   | 0.00            | 0.00            | 0.00                  | 470.99         |
| 05 704 8105                    | FUND BALANCE/TRANSFER ACCOUNT           | 6,913.89                 | 0.00            | 0.00            | 0.00                  | 6,913.89       |
| 05 704 8108                    | FUND BALANCE/FFA                        | (794.34)                 | 0.00            | 0.00            | 0.00                  | (794.34)       |
| 05 704 8109                    | FUND BALANCE/QUIZ BOWL                  | (74.58)                  | 0.00            | 0.00            | 0.00                  | (74.58)        |
| 05 704 8110                    | FUND BALANCE/MISCELLANEOUS              | 815.84                   | 0.00            | 0.00            | 0.00                  | 815.84         |
| 05 704 8111                    | FUND BALANCE/DAZZLERS                   | (2,403.29)               | 20.00           | 240.30          | 0.00                  | (2,182.99)     |
| 05 704 8112                    | FUND BALANCE/STRIV TV                   | 500.00                   | 0.00            | 0.00            | 0.00                  | 500.00         |
| 05 704 8114                    | FUND BALANCE/DRAMA                      | 17,277.57                | 1,210.06        | 0.00            | 0.00                  | 16,067.51      |
| 05 704 8116                    | FUND BALANCE/ELEMENTARY                 | 706.34                   | 25.00           | 371.74          | 0.00                  | 1,053.08       |
| 05 704 8117                    | FUND BALANCE/GENERAL                    | 1,925.82                 | 445.81          | 839.15          | 0.00                  | 2,319.16       |
| 05 704 8118                    | FUND BALANCE/MUSIC                      | 1,643.61                 | 150.00          | 0.00            | 0.00                  | 1,493.61       |
| 05 704 8119                    | FUND BALANCE/NATIONAL HONOR             | 404.58                   | 0.00            | 0.00            | 0.00                  | 404.58         |
| 05 704 8120                    | FUND BALANCE/SHOP                       | 784.61                   | 0.00            | 0.00            | 0.00                  | 784.61         |
| 05 704 8121                    | FUND BALANCE/SPANISH CLUB               | 213.12                   | 0.00            | 0.00            | 0.00                  | 213.12         |
| 05 704 8122                    | FUND BALANCE/STUDENT COUNCIL            | 3,002.03                 | 76.85           | 0.00            | 0.00                  | 2,925.18       |
| 05 704 8123                    | FUND BALANCE/MIDDLE SCH STUCO           | 618.74                   | 129.00          | 0.00            | 0.00                  | 489.74         |
| 05 704 8125                    | FUND BALANCE/SPELLING BEE               | 5,464.96                 | 0.00            | 0.00            | 0.00                  | 5,464.96       |
| 05 704 8126                    | FUND BALANCE/EMBROIDERY                 | 6,417.19                 | 13.98           | 143.62          | 0.00                  | 6,546.83       |
| 05 704 8127                    | FUND BALANCE/INTRO TO BUSINESS          | 1,702.95                 | 0.00            | 0.00            | 0.00                  | 1,702.95       |
| 05 704 8128                    | FUND BALANCE/PARENT ADVISORY COMMITTEE  | 3,529.26                 | 1,003.16        | 0.00            | 0.00                  | 2,526.10       |
| 05 704 8129                    | FUND BALANCE/ETHAN GUSTAFSON BACKPACK F | 1,174.19                 | 0.00            | 0.34            | 0.00                  | 1,174.53       |
| 05 704 8130                    | FUND BALANCE/CROSSROADS CONFERENCE SCHO | 200.00                   | 0.00            | 0.00            | 0.00                  | 200.00         |
| 05 704 8131                    | FUND BALANCE/FB SLED FUND               | 3,912.44                 | 0.00            | 0.00            | 0.00                  | 3,912.44       |
| 05 704 8132                    | FUND BALANCE/WEIGHT ROOM FUND           | 138.05                   | 0.00            | 0.00            | 0.00                  | 138.05         |
| 05 704 8133                    | FUND BALANCE/WATER FUND                 | 0.00                     | 0.00            | 0.00            | 0.00                  | 0.00           |
| 05 704 8135                    | MS/HS PRINCIPAL ACCOUNT                 | 382.20                   | 0.00            | 0.00            | 0.00                  | 382.20         |
| 05 704 8136                    | ELEMENTARY PRINCIPAL ACCOUNT            | 300.63                   | 0.00            | 0.00            | 0.00                  | 300.63         |
| 05 704 8137                    | FUND BALANCE/ROBOTICS                   | 0.00                     | 0.00            | 0.00            | 0.00                  | 0.00           |
| 05 704 8138                    | FUND BALANCE/FBLA                       | 1,990.35                 | 0.00            | 0.00            | 0.00                  | 1,990.35       |
| 05 704 8139                    | FUND BALANCE/S.W.A.G.                   | 1,622.44                 | 0.00            | 0.00            | 0.00                  | 1,622.44       |
| 05 704 8140                    | FUND BALANCE/ENGINEERING                | 187.83                   | 0.00            | 0.00            | 0.00                  | 187.83         |
| 05 704 8141                    | FUND BALANCE/CLASS OF 11                | 0.00                     | 0.00            | 0.00            | 0.00                  | 0.00           |

**Activity Fund Balance Report - Summary - Exclude Encumbrances**

01/2019 - 01/2019

Regular; Beginning Month 01/2019; Processing Month 01/2019; Fund Balance Account 46 Records Selected; Fund Number 05

**Fund: 05      ACTIVITIES**

| <u>Chart of Account Number</u> | <u>Chart of Account Description</u> | <u>Beginning Balance</u> | <u>Expenses</u> | <u>Revenues</u> | <u>Balance Change</u> | <u>Balance</u> |
|--------------------------------|-------------------------------------|--------------------------|-----------------|-----------------|-----------------------|----------------|
| 05 704 8142                    | FUND BALANCE/CLASS OF 12            | 0.00                     | 0.00            | 0.00            | 0.00                  | 0.00           |
| 05 704 8143                    | FUND BALANCE/CLASS OF 13            | 0.00                     | 0.00            | 0.00            | 0.00                  | 0.00           |
| 05 704 8144                    | FUND BALANCE/CLASS OF 14            | 0.00                     | 0.00            | 0.00            | 0.00                  | 0.00           |
| 05 704 8145                    | FUND BALANCE/CLASS OF 15            | 0.00                     | 0.00            | 0.00            | 0.00                  | 0.00           |
| 05 704 8146                    | FUND BALANCE/CLASS OF 16            | 0.00                     | 0.00            | 0.00            | 0.00                  | 0.00           |
| 05 704 8147                    | FUND BALANCE/CLASS OF 17            | 365.00                   | 0.00            | 0.00            | 0.00                  | 365.00         |
| 05 704 8148                    | FUND BALANCE/CLASS OF 18            | 43.00                    | 0.00            | 0.00            | 0.00                  | 43.00          |
| 05 704 8149                    | FUND BALANCE/CLASS OF 2019          | 907.61                   | 0.00            | 0.00            | 0.00                  | 907.61         |
| 05 704 8150                    | FUND BALANCE/CLASS OF 2020          | 3,000.76                 | 0.00            | 0.00            | 0.00                  | 3,000.76       |
| 05 704 8151                    | FUND BALANCE/CLASS OF 2021          | 950.12                   | 0.00            | 0.00            | 0.00                  | 950.12         |
| Fund Total: 05                 |                                     | 38,981.18                | 6,055.64        | 2,824.15        | 0.00                  | 35,749.69      |

**Balance Sheet**

Period Ending: January 2019  
Annual; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                                              | <u>Description</u>             | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--------------------------------------------------------------------|--------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 01 GENERAL FUND</b>                                       |                                |                         |                      |                       |
| <u>Current Assets</u>                                              |                                |                         |                      |                       |
| 01 101                                                             | CASH                           | 467,995.85              | 455,114.03           | 923,109.88            |
| 01 102                                                             | PETTY CASH                     | 50.00                   | 0.00                 | 50.00                 |
| 01 103                                                             | DISTRICT 19 CASH CHECKING ACCT | 2,921.60                | (1,230.67)           | 1,690.93              |
| 01 104                                                             | CHAPTER II CHECKING ACCOUNT    | 0.00                    | 0.00                 | 0.00                  |
| 01 105                                                             | MONEY MARKET DEPOSIT ACCOUNT   | 0.00                    | 0.00                 | 0.00                  |
| 01 106                                                             | CERTIFICATE OF DEPOSIT         | 0.00                    | 0.00                 | 0.00                  |
| 01 107                                                             | INVESTMENT ACCOUNT             | 0.00                    | 0.00                 | 0.00                  |
| 01 121                                                             | NOTES RECEIVABLE               | 0.00                    | 0.00                 | 0.00                  |
| 01 122                                                             | NOTES RECEIVABLE-KH            | 0.00                    | 0.00                 | 0.00                  |
| 01 150                                                             | COUNTY TREASURER CASH          | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Current Assets Subtotal:       | <u>470,967.45</u>       | <u>453,883.36</u>    | <u>924,850.81</u>     |
| Total Assets and Deferred Outflows of Resources:                   |                                | <u>470,967.45</u>       | <u>453,883.36</u>    | <u>924,850.81</u>     |
| <u>Current Liabilities</u>                                         |                                |                         |                      |                       |
| 01 402                                                             | ACCOUNTS PAYABLE               | 0.00                    | 0.00                 | 0.00                  |
| 01 404                                                             | CONTRACTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
| 01 410                                                             | DUE TO GENERAL FUND            | 0.00                    | 0.00                 | 0.00                  |
| 01 450                                                             | PAYROLL DEDUCTION PAYABLE      | 0.00                    | 0.00                 | 0.00                  |
| 01 451                                                             | FICA PAYABLE                   | 0.00                    | (15,495.57)          | (15,495.57)           |
| 01 452                                                             | FIT PAYABLE                    | 0.00                    | 15,495.57            | 15,495.57             |
| 01 453                                                             | INSURANCE PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
| 01 454                                                             | RETIREMENT PAYABLE             | 0.00                    | 0.00                 | 0.00                  |
| 01 455                                                             | SIT PAYABLE                    | 0.00                    | 0.00                 | 0.00                  |
| 01 456                                                             | TSA PAYABLE                    | 0.00                    | 0.00                 | 0.00                  |
| 01 457                                                             | BENEFITS PAYABLE               | 3,047.02                | 1,028.37             | 4,075.39              |
| 01 458                                                             | LTD INSURANCE PAYABLE          | 1.03                    | 0.00                 | 1.03                  |
| 01 459                                                             | DUES PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 01 460                                                             | ROTH IRA                       | 0.00                    | 0.00                 | 0.00                  |
| 01 461                                                             | FSA BACK PAY                   | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Current Liabilities Subtotal:  | <u>3,048.05</u>         | <u>1,028.37</u>      | <u>4,076.42</u>       |
| <u>Other Liabilities</u>                                           |                                |                         |                      |                       |
| 01 603                                                             | ENCUMBRANCES                   | 0.00                    | 0.00                 | 0.00                  |
| 01 694                                                             | LESS: ENCUMBRANCE COMMITMENTS  | 0.00                    | 0.00                 | 0.00                  |
| 01 696                                                             | LESS: ACCOUNTS PAYABLE         | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Other Liabilities Subtotal:    | <u>0.00</u>             | <u>0.00</u>          | <u>0.00</u>           |
| <u>Fund Balance</u>                                                |                                |                         |                      |                       |
| 01 704                                                             | FUND BALANCE                   | 467,919.40              | 452,854.99           | 920,774.39            |
|                                                                    | Fund Balance Subtotal:         | <u>467,919.40</u>       | <u>452,854.99</u>    | <u>920,774.39</u>     |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                                | <u>470,967.45</u>       | <u>453,883.36</u>    | <u>924,850.81</u>     |

**Balance Sheet**

Period Ending: January 2019  
Annual; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                                              | <u>Description</u>            | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--------------------------------------------------------------------|-------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 02 DEPRECIATION/EQUIPMENT FUND</b>                        |                               |                         |                      |                       |
| <u>Current Assets</u>                                              |                               |                         |                      |                       |
| 02 101                                                             | CASH                          | 50,010.00               | 0.00                 | 50,010.00             |
| 02 105                                                             | MONEY MARKET DEPOSIT ACCOUNT  | 0.00                    | 0.00                 | 0.00                  |
| 02 106                                                             | CERTIFICATE OF DEPOSIT        | 0.00                    | 0.00                 | 0.00                  |
| 02 107                                                             | INVESTMENT ACCOUNT            | 310,592.58              | 479.70               | 311,072.28            |
|                                                                    | Current Assets Subtotal:      | <u>360,602.58</u>       | <u>479.70</u>        | <u>361,082.28</u>     |
| Total Assets and Deferred Outflows of Resources:                   |                               | <u>360,602.58</u>       | <u>479.70</u>        | <u>361,082.28</u>     |
| <u>Current Liabilities</u>                                         |                               |                         |                      |                       |
| 02 402                                                             | ACCOUNTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
| 02 404                                                             | CONTRACTS PAYABLE             | 0.00                    | 0.00                 | 0.00                  |
| 02 450                                                             | PAYROLL DEDUCTION PAYABLE     | 0.00                    | 0.00                 | 0.00                  |
| 02 451                                                             | FICA PAYABLE                  | 0.00                    | 0.00                 | 0.00                  |
| 02 452                                                             | FIT PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 02 453                                                             | INSURANCE PAYABLE             | 0.00                    | 0.00                 | 0.00                  |
| 02 454                                                             | RETIREMENT PAYABLE            | 0.00                    | 0.00                 | 0.00                  |
| 02 456                                                             | TSA PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 02 457                                                             | BENEFITS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Current Liabilities Subtotal: | <u>0.00</u>             | <u>0.00</u>          | <u>0.00</u>           |
| <u>Other Liabilities</u>                                           |                               |                         |                      |                       |
| 02 603                                                             | ENCUMBRANCES                  | 0.00                    | 0.00                 | 0.00                  |
| 02 694                                                             | LESS: ENCUMBRANCE COMMITMENTS | 0.00                    | 0.00                 | 0.00                  |
| 02 696                                                             | LESS: ACCOUNTS PAYABLE        | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Other Liabilities Subtotal:   | <u>0.00</u>             | <u>0.00</u>          | <u>0.00</u>           |
| <u>Fund Balance</u>                                                |                               |                         |                      |                       |
| 02 704                                                             | FUND BALANCE                  | 360,602.58              | 479.70               | 361,082.28            |
|                                                                    | Fund Balance Subtotal:        | <u>360,602.58</u>       | <u>479.70</u>        | <u>361,082.28</u>     |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                               | <u>360,602.58</u>       | <u>479.70</u>        | <u>361,082.28</u>     |

**Balance Sheet**

Period Ending: January 2019  
Annual; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                                              | <u>Description</u>            | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--------------------------------------------------------------------|-------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 03 UNEMPLOYMENT FUND</b>                                  |                               |                         |                      |                       |
| <u>Current Assets</u>                                              |                               |                         |                      |                       |
| 03 101                                                             | CASH                          | 0.00                    | 0.00                 | 0.00                  |
| 03 105                                                             | MONEY MARKET DEPOSIT ACCOUNT  | 3,484.58                | 1.04                 | 3,485.62              |
| 03 106                                                             | CERTIFICATE OF DEPOSIT        | 0.00                    | 0.00                 | 0.00                  |
| 03 107                                                             | INVESTMENT ACCOUNT            | 34,174.60               | 58.15                | 34,232.75             |
|                                                                    | Current Assets Subtotal:      | <u>37,659.18</u>        | <u>59.19</u>         | <u>37,718.37</u>      |
| Total Assets and Deferred Outflows of Resources:                   |                               | <u>37,659.18</u>        | <u>59.19</u>         | <u>37,718.37</u>      |
| <u>Current Liabilities</u>                                         |                               |                         |                      |                       |
| 03 402                                                             | ACCOUNTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Current Liabilities Subtotal: | <u>0.00</u>             | <u>0.00</u>          | <u>0.00</u>           |
| <u>Other Liabilities</u>                                           |                               |                         |                      |                       |
| 03 603                                                             | ENCUMBRANCES                  | 0.00                    | 0.00                 | 0.00                  |
| 03 694                                                             | LESS: ENCUMBRANCE COMMITMENTS | 0.00                    | 0.00                 | 0.00                  |
| 03 696                                                             | LESS: ACCOUNTS PAYABLE        | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Other Liabilities Subtotal:   | <u>0.00</u>             | <u>0.00</u>          | <u>0.00</u>           |
| <u>Fund Balance</u>                                                |                               |                         |                      |                       |
| 03 704                                                             | FUND BALANCE                  | 37,659.18               | 59.19                | 37,718.37             |
|                                                                    | Fund Balance Subtotal:        | <u>37,659.18</u>        | <u>59.19</u>         | <u>37,718.37</u>      |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                               | <u>37,659.18</u>        | <u>59.19</u>         | <u>37,718.37</u>      |

**Balance Sheet**

Period Ending: January 2019  
Annual; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                            | <u>Description</u>                  | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--------------------------------------------------|-------------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 05     ACTIVITIES</b>                   |                                     |                         |                      |                       |
| <u>Current Assets</u>                            |                                     |                         |                      |                       |
| 05 101                                           | CASH                                | 21,636.27               | (3,246.37)           | 18,389.90             |
| 05 102                                           | MONEY BAG                           | 1,050.00                | 0.00                 | 1,050.00              |
| 05 105                                           | MONEY MARKET DEPOSIT ACCOUNT        | 0.00                    | 0.00                 | 0.00                  |
| 05 107                                           | INVESTMENT ACCOUNT                  | 15,120.72               | 14.54                | 15,135.26             |
| 05 109                                           | BACKPACK FUND                       | 1,174.19                | 0.34                 | 1,174.53              |
|                                                  | Current Assets Subtotal:            | <u>38,981.18</u>        | <u>(3,231.49)</u>    | <u>35,749.69</u>      |
| Total Assets and Deferred Outflows of Resources: |                                     | <u>38,981.18</u>        | <u>(3,231.49)</u>    | <u>35,749.69</u>      |
| <u>Current Liabilities</u>                       |                                     |                         |                      |                       |
| 05 402                                           | ACCOUNTS PAYABLE                    | 0.00                    | 0.00                 | 0.00                  |
|                                                  | Current Liabilities Subtotal:       | <u>0.00</u>             | <u>0.00</u>          | <u>0.00</u>           |
| <u>Other Liabilities</u>                         |                                     |                         |                      |                       |
| 05 451                                           | FICA PAYABLE                        | 0.00                    | 0.00                 | 0.00                  |
| 05 452                                           | FIT PAYABLE                         | 0.00                    | 0.00                 | 0.00                  |
| 05 454                                           | RETIREMENT PAYABLE                  | 0.00                    | 0.00                 | 0.00                  |
| 05 455                                           | SIT PAYABLE                         | 0.00                    | 0.00                 | 0.00                  |
| 05 603                                           | ENCUMBRANCES                        | 0.00                    | 0.00                 | 0.00                  |
| 05 694                                           | LESS: ENCUMBRANCE COMMITMENTS       | 0.00                    | 0.00                 | 0.00                  |
| 05 696                                           | LESS: ACCOUNTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
|                                                  | Other Liabilities Subtotal:         | <u>0.00</u>             | <u>0.00</u>          | <u>0.00</u>           |
| <u>Fund Balance</u>                              |                                     |                         |                      |                       |
| 05 704                                           | FUND BALANCE                        | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8100                                      | FUND BALANCE/ADULT EDUCATION        | 1,419.51                | 0.00                 | 1,419.51              |
| 05 704 8101                                      | FUND BALANCE/ANNUAL                 | 1,340.05                | 0.00                 | 1,340.05              |
| 05 704 8102                                      | FUND BALANCE/ATHLETICS              | (28,187.75)             | (1,752.78)           | (29,940.53)           |
| 05 704 8103                                      | FUND BALANCE/OSCEOLA COLLEGE ACCESS | 115.46                  | 0.00                 | 115.46                |
| 05 704 8104                                      | FUND BALANCE/VOLLEYBALL             | 470.99                  | 0.00                 | 470.99                |
| 05 704 8105                                      | FUND BALANCE/TRANSFER ACCOUNT       | 6,913.89                | 0.00                 | 6,913.89              |
| 05 704 8108                                      | FUND BALANCE/FFA                    | (794.34)                | 0.00                 | (794.34)              |
| 05 704 8109                                      | FUND BALANCE/QUIZ BOWL              | (74.58)                 | 0.00                 | (74.58)               |
| 05 704 8110                                      | FUND BALANCE/MISCELLANEOUS          | 815.84                  | 0.00                 | 815.84                |
| 05 704 8111                                      | FUND BALANCE/DAZZLERS               | (2,403.29)              | 220.30               | (2,182.99)            |
| 05 704 8112                                      | FUND BALANCE/STRIV TV               | 500.00                  | 0.00                 | 500.00                |
| 05 704 8114                                      | FUND BALANCE/DRAMA                  | 17,277.57               | (1,210.06)           | 16,067.51             |
| 05 704 8115                                      | FUND BALANCE/DRUG/ALCOHOL           | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8116                                      | FUND BALANCE/ELEMENTARY             | 706.34                  | 346.74               | 1,053.08              |
| 05 704 8117                                      | FUND BALANCE/GENERAL                | 1,925.82                | 393.34               | 2,319.16              |
| 05 704 8118                                      | FUND BALANCE/MUSIC                  | 1,643.61                | (150.00)             | 1,493.61              |
| 05 704 8119                                      | FUND BALANCE/NATIONAL HONOR         | 404.58                  | 0.00                 | 404.58                |
| 05 704 8120                                      | FUND BALANCE/SHOP                   | 784.61                  | 0.00                 | 784.61                |

**Balance Sheet**

Period Ending: January 2019

Annual; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                                              | <u>Description</u>                      | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--------------------------------------------------------------------|-----------------------------------------|-------------------------|----------------------|-----------------------|
| 05 704 8121                                                        | FUND BALANCE/SPANISH CLUB               | 213.12                  | 0.00                 | 213.12                |
| 05 704 8122                                                        | FUND BALANCE/STUDENT COUNCIL            | 3,002.03                | (76.85)              | 2,925.18              |
| 05 704 8123                                                        | FUND BALANCE/MIDDLE SCH STUCO           | 618.74                  | (129.00)             | 489.74                |
| 05 704 8124                                                        | FUND BALANCE/SAP                        | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8125                                                        | FUND BALANCE/SPELLING BEE               | 5,464.96                | 0.00                 | 5,464.96              |
| 05 704 8126                                                        | FUND BALANCE/EMBROIDERY                 | 6,417.19                | 129.64               | 6,546.83              |
| 05 704 8127                                                        | FUND BALANCE/INTRO TO BUSINESS          | 1,702.95                | 0.00                 | 1,702.95              |
| 05 704 8128                                                        | FUND BALANCE/PARENT ADVISORY COMMITTEE  | 3,529.26                | (1,003.16)           | 2,526.10              |
| 05 704 8129                                                        | FUND BALANCE/ETHAN GUSTAFSON BACKPACK F | 1,174.19                | 0.34                 | 1,174.53              |
| 05 704 8130                                                        | FUND BALANCE/CROSSROADS CONFERENCE SCHO | 200.00                  | 0.00                 | 200.00                |
| 05 704 8131                                                        | FUND BALANCE/FB SLED FUND               | 3,912.44                | 0.00                 | 3,912.44              |
| 05 704 8132                                                        | FUND BALANCE/WEIGHT ROOM FUND           | 138.05                  | 0.00                 | 138.05                |
| 05 704 8133                                                        | FUND BALANCE/WATER FUND                 | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8135                                                        | MS/HS PRINCIPAL ACCOUNT                 | 382.20                  | 0.00                 | 382.20                |
| 05 704 8136                                                        | ELEMENTARY PRINCIPAL ACCOUNT            | 300.63                  | 0.00                 | 300.63                |
| 05 704 8137                                                        | FUND BALANCE/ROBOTICS                   | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8138                                                        | FUND BALANCE/FBLA                       | 1,990.35                | 0.00                 | 1,990.35              |
| 05 704 8139                                                        | FUND BALANCE/S.W.A.G.                   | 1,622.44                | 0.00                 | 1,622.44              |
| 05 704 8140                                                        | FUND BALANCE/ENGINEERING                | 187.83                  | 0.00                 | 187.83                |
| 05 704 8141                                                        | FUND BALANCE/CLASS OF 11                | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8142                                                        | FUND BALANCE/CLASS OF 12                | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8143                                                        | FUND BALANCE/CLASS OF 13                | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8144                                                        | FUND BALANCE/CLASS OF 14                | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8145                                                        | FUND BALANCE/CLASS OF 15                | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8146                                                        | FUND BALANCE/CLASS OF 16                | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8147                                                        | FUND BALANCE/CLASS OF 17                | 365.00                  | 0.00                 | 365.00                |
| 05 704 8148                                                        | FUND BALANCE/CLASS OF 18                | 43.00                   | 0.00                 | 43.00                 |
| 05 704 8149                                                        | FUND BALANCE/CLASS OF 2019              | 907.61                  | 0.00                 | 907.61                |
| 05 704 8150                                                        | FUND BALANCE/CLASS OF 2020              | 3,000.76                | 0.00                 | 3,000.76              |
| 05 704 8151                                                        | FUND BALANCE/CLASS OF 2021              | 950.12                  | 0.00                 | 950.12                |
| 05 704 8152                                                        | FUND BALANCE/CLASS OF 2022              | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Fund Balance Subtotal:                  | 38,981.18               | (3,231.49)           | 35,749.69             |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                                         | 38,981.18               | (3,231.49)           | 35,749.69             |

**Balance Sheet**

Period Ending: January 2019  
Annual; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                                              | <u>Description</u>            | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--------------------------------------------------------------------|-------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 06 SCHOOL LUNCH FUND</b>                                  |                               |                         |                      |                       |
| <u>Current Assets</u>                                              |                               |                         |                      |                       |
| 06 101                                                             | CASH                          | 41,038.58               | 1,808.34             | 42,846.92             |
| 06 102                                                             | PETTY CASH                    | 75.00                   | 0.00                 | 75.00                 |
| 06 107                                                             | INVESTMENT ACCOUNT            | 0.00                    | 0.00                 | 0.00                  |
| 06 113                                                             | DONATED MONEY FOR MEALS       | 304.75                  | 0.00                 | 304.75                |
|                                                                    | Current Assets Subtotal:      | 41,418.33               | 1,808.34             | 43,226.67             |
| Total Assets and Deferred Outflows of Resources:                   |                               | 41,418.33               | 1,808.34             | 43,226.67             |
| <u>Current Liabilities</u>                                         |                               |                         |                      |                       |
| 06 402                                                             | ACCOUNTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
| 06 451                                                             | FICA PAYABLE                  | 0.00                    | 0.00                 | 0.00                  |
| 06 452                                                             | FIT PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 06 454                                                             | RETIREMENT PAYABLE            | 0.00                    | 0.00                 | 0.00                  |
| 06 455                                                             | SIT PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 06 456                                                             | TSA PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 06 457                                                             | BENEFITS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
| 06 461                                                             | FSA BACK PAY                  | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Current Liabilities Subtotal: | 0.00                    | 0.00                 | 0.00                  |
| <u>Other Liabilities</u>                                           |                               |                         |                      |                       |
| 06 603                                                             | ENCUMBRANCES                  | 0.00                    | 0.00                 | 0.00                  |
| 06 694                                                             | LESS: ENCUMBRANCE COMMITMENTS | 0.00                    | 0.00                 | 0.00                  |
| 06 696                                                             | LESS: ACCOUNTS PAYABLE        | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Other Liabilities Subtotal:   | 0.00                    | 0.00                 | 0.00                  |
| <u>Fund Balance</u>                                                |                               |                         |                      |                       |
| 06 704                                                             | FUND BALANCE                  | 41,418.33               | 1,808.34             | 43,226.67             |
|                                                                    | Fund Balance Subtotal:        | 41,418.33               | 1,808.34             | 43,226.67             |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                               | 41,418.33               | 1,808.34             | 43,226.67             |

**Balance Sheet**

Period Ending: January 2019  
Annual; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                                              | <u>Description</u>            | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--------------------------------------------------------------------|-------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 07 BOND FUND</b>                                          |                               |                         |                      |                       |
| <u>Current Assets</u>                                              |                               |                         |                      |                       |
| 07 101                                                             | CASH                          | 22,636.92               | 7.69                 | 22,644.61             |
| 07 105                                                             | INTEREST BEARING ACCOUNTS     | 81.49                   | 0.00                 | 81.49                 |
| 07 106                                                             | CERTIFICATE OF DEPOSIT        | 0.00                    | 0.00                 | 0.00                  |
| 07 107                                                             | INVESTMENT ACCOUNT            | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Current Assets Subtotal:      | <u>22,718.41</u>        | <u>7.69</u>          | <u>22,726.10</u>      |
| Total Assets and Deferred Outflows of Resources:                   |                               | <u>22,718.41</u>        | <u>7.69</u>          | <u>22,726.10</u>      |
| <u>Current Liabilities</u>                                         |                               |                         |                      |                       |
| 07 402                                                             | ACCOUNTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Current Liabilities Subtotal: | <u>0.00</u>             | <u>0.00</u>          | <u>0.00</u>           |
| <u>Other Liabilities</u>                                           |                               |                         |                      |                       |
| 07 603                                                             | ENCUMBRANCES                  | 0.00                    | 0.00                 | 0.00                  |
| 07 694                                                             | LESS: ENCUMBRANCE COMMITMENTS | 0.00                    | 0.00                 | 0.00                  |
| 07 696                                                             | LESS: ACCOUNTS PAYABLE        | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Other Liabilities Subtotal:   | <u>0.00</u>             | <u>0.00</u>          | <u>0.00</u>           |
| <u>Fund Balance</u>                                                |                               |                         |                      |                       |
| 07 704                                                             | FUND BALANCE                  | 22,718.41               | 7.69                 | 22,726.10             |
|                                                                    | Fund Balance Subtotal:        | <u>22,718.41</u>        | <u>7.69</u>          | <u>22,726.10</u>      |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                               | <u>22,718.41</u>        | <u>7.69</u>          | <u>22,726.10</u>      |

**Balance Sheet**

Period Ending: January 2019  
Annual; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                                              | <u>Description</u>            | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--------------------------------------------------------------------|-------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 08 SPECIAL BUILDING</b>                                   |                               |                         |                      |                       |
| <u>Current Assets</u>                                              |                               |                         |                      |                       |
| 08 101                                                             | CASH                          | 495,284.97              | 40,422.41            | 535,707.38            |
| 08 105                                                             | MONEY MARKET DEPOSIT ACCOUNT  | 0.00                    | 0.00                 | 0.00                  |
| 08 107                                                             | INVESTMENT ACCOUNT            | 118,554.35              | 174.44               | 118,728.79            |
| 08 150                                                             | COUNTY TREASURER CASH         | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Current Assets Subtotal:      | <u>613,839.32</u>       | <u>40,596.85</u>     | <u>654,436.17</u>     |
| Total Assets and Deferred Outflows of Resources:                   |                               | <u>613,839.32</u>       | <u>40,596.85</u>     | <u>654,436.17</u>     |
| <u>Current Liabilities</u>                                         |                               |                         |                      |                       |
| 08 402                                                             | ACCOUNTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Current Liabilities Subtotal: | <u>0.00</u>             | <u>0.00</u>          | <u>0.00</u>           |
| <u>Other Liabilities</u>                                           |                               |                         |                      |                       |
| 08 603                                                             | ENCUMBRANCES                  | 0.00                    | 0.00                 | 0.00                  |
| 08 694                                                             | LESS: ENCUMBRANCE COMMITMENTS | 0.00                    | 0.00                 | 0.00                  |
| 08 696                                                             | LESS: ACCOUNTS PAYABLE        | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Other Liabilities Subtotal:   | <u>0.00</u>             | <u>0.00</u>          | <u>0.00</u>           |
| <u>Fund Balance</u>                                                |                               |                         |                      |                       |
| 08 704                                                             | FUND BALANCE                  | 613,839.32              | 40,596.85            | 654,436.17            |
|                                                                    | Fund Balance Subtotal:        | <u>613,839.32</u>       | <u>40,596.85</u>     | <u>654,436.17</u>     |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                               | <u>613,839.32</u>       | <u>40,596.85</u>     | <u>654,436.17</u>     |

**Balance Sheet**

Period Ending: January 2019  
Annual; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                                              | <u>Description</u>             | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--------------------------------------------------------------------|--------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 09 QUALIFIED CAPITAL PURPOSE UNDERTAKING</b>              |                                |                         |                      |                       |
| <u>Current Assets</u>                                              |                                |                         |                      |                       |
| 09 101                                                             | CASH IN BANK                   | 214,826.42              | 30,059.10            | 244,885.52            |
| 09 150                                                             | COUNTY TREASURER CASH          | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Current Assets Subtotal:       | 214,826.42              | 30,059.10            | 244,885.52            |
| Total Assets and Deferred Outflows of Resources:                   |                                | 214,826.42              | 30,059.10            | 244,885.52            |
| <u>Current Liabilities</u>                                         |                                |                         |                      |                       |
| 09 402                                                             | Accounts Payable               | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Current Liabilities Subtotal:  | 0.00                    | 0.00                 | 0.00                  |
| <u>Other Liabilities</u>                                           |                                |                         |                      |                       |
| 09 603                                                             | Encumbrance Commitments        | 0.00                    | 0.00                 | 0.00                  |
| 09 694                                                             | Less: Encumbrance Commitments  | 0.00                    | 0.00                 | 0.00                  |
| 09 696                                                             | Less: Outstanding Accounts Pa  | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Other Liabilities Subtotal:    | 0.00                    | 0.00                 | 0.00                  |
| <u>Fund Balance</u>                                                |                                |                         |                      |                       |
| 09 704                                                             | Fund Balance - Regular Unspent | 214,826.42              | 30,059.10            | 244,885.52            |
|                                                                    | Fund Balance Subtotal:         | 214,826.42              | 30,059.10            | 244,885.52            |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                                | 214,826.42              | 30,059.10            | 244,885.52            |

**Balance Sheet**

Period Ending: January 2019  
Monthly; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>        | <u>Description</u>                                      | <u>Previous Balance</u>    | <u>Current Month</u>       | <u>Ending Balance</u>      |
|------------------------------|---------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| <b>Fund: 01 GENERAL FUND</b> |                                                         |                            |                            |                            |
| <u>Current Assets</u>        |                                                         |                            |                            |                            |
| 01 101                       | CASH                                                    | 467,995.85                 | 455,114.03                 | 923,109.88                 |
| 01 102                       | PETTY CASH                                              | 50.00                      | 0.00                       | 50.00                      |
| 01 103                       | DISTRICT 19 CASH CHECKING ACCT                          | 2,921.60                   | (1,230.67)                 | 1,690.93                   |
| 01 104                       | CHAPTER II CHECKING ACCOUNT                             | 0.00                       | 0.00                       | 0.00                       |
| 01 105                       | MONEY MARKET DEPOSIT ACCOUNT                            | 0.00                       | 0.00                       | 0.00                       |
| 01 106                       | CERTIFICATE OF DEPOSIT                                  | 0.00                       | 0.00                       | 0.00                       |
| 01 107                       | INVESTMENT ACCOUNT                                      | 0.00                       | 0.00                       | 0.00                       |
| 01 121                       | NOTES RECEIVABLE                                        | 0.00                       | 0.00                       | 0.00                       |
| 01 122                       | NOTES RECEIVABLE-KH                                     | 0.00                       | 0.00                       | 0.00                       |
| 01 150                       | COUNTY TREASURER CASH                                   | 0.00                       | 0.00                       | 0.00                       |
|                              | Current Assets Subtotal:                                | <u>470,967.45</u>          | <u>453,883.36</u>          | <u>924,850.81</u>          |
| <u>Other Assets</u>          |                                                         |                            |                            |                            |
| 01 390                       | BUDGETED REVENUE                                        | 4,148,360.00               | 0.00                       | 4,148,360.00               |
| 01 392                       | LESS: REVENUE RECEIVED                                  | (370,694.03)               | (787,435.15)               | (1,158,129.18)             |
|                              | Other Assets Subtotal:                                  | <u>3,777,665.97</u>        | <u>(787,435.15)</u>        | <u>2,990,230.82</u>        |
|                              | <b>Total Assets and Deferred Outflows of Resources:</b> | <u><u>4,248,633.42</u></u> | <u><u>(333,551.79)</u></u> | <u><u>3,915,081.63</u></u> |
| <u>Current Liabilities</u>   |                                                         |                            |                            |                            |
| 01 402                       | ACCOUNTS PAYABLE                                        | 0.00                       | 0.00                       | 0.00                       |
| 01 404                       | CONTRACTS PAYABLE                                       | 0.00                       | 0.00                       | 0.00                       |
| 01 410                       | DUE TO GENERAL FUND                                     | 0.00                       | 0.00                       | 0.00                       |
| 01 450                       | PAYROLL DEDUCTION PAYABLE                               | 0.00                       | 0.00                       | 0.00                       |
| 01 451                       | FICA PAYABLE                                            | 0.00                       | (15,495.57)                | (15,495.57)                |
| 01 452                       | FIT PAYABLE                                             | 0.00                       | 15,495.57                  | 15,495.57                  |
| 01 453                       | INSURANCE PAYABLE                                       | 0.00                       | 0.00                       | 0.00                       |
| 01 454                       | RETIREMENT PAYABLE                                      | 0.00                       | 0.00                       | 0.00                       |
| 01 455                       | SIT PAYABLE                                             | 0.00                       | 0.00                       | 0.00                       |
| 01 456                       | TSA PAYABLE                                             | 0.00                       | 0.00                       | 0.00                       |
| 01 457                       | BENEFITS PAYABLE                                        | 3,047.02                   | 1,028.37                   | 4,075.39                   |
| 01 458                       | LTD INSURANCE PAYABLE                                   | 1.03                       | 0.00                       | 1.03                       |
| 01 459                       | DUES PAYABLE                                            | 0.00                       | 0.00                       | 0.00                       |
| 01 460                       | ROTH IRA                                                | 0.00                       | 0.00                       | 0.00                       |
| 01 461                       | FSA BACK PAY                                            | 0.00                       | 0.00                       | 0.00                       |
|                              | Current Liabilities Subtotal:                           | <u>3,048.05</u>            | <u>1,028.37</u>            | <u>4,076.42</u>            |
| <u>Other Liabilities</u>     |                                                         |                            |                            |                            |
| 01 603                       | ENCUMBRANCES                                            | 0.00                       | 0.00                       | 0.00                       |
| 01 690                       | BUDGETED EXPENDITURES                                   | 4,591,165.00               | 0.00                       | 4,591,165.00               |
| 01 692                       | LESS: EXPENDITURES TO DATE                              | (1,346,115.06)             | (334,580.16)               | (1,680,695.22)             |
| 01 694                       | LESS: ENCUMBRANCE COMMITMENTS                           | 0.00                       | 0.00                       | 0.00                       |
| 01 696                       | LESS: ACCOUNTS PAYABLE                                  | 0.00                       | 0.00                       | 0.00                       |

**Balance Sheet**

Period Ending: January 2019

Monthly; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                                                     | <u>Description</u>          | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|---------------------------------------------------------------------------|-----------------------------|-------------------------|----------------------|-----------------------|
|                                                                           | Other Liabilities Subtotal: | 3,245,049.94            | (334,580.16)         | 2,910,469.78          |
| <br><u>Fund Balance</u>                                                   |                             |                         |                      |                       |
| 01 704                                                                    | FUND BALANCE                | 1,443,340.43            | 0.00                 | 1,443,340.43          |
| 01 705                                                                    | BUDGETED FUND BALANCE       | (442,805.00)            | 0.00                 | (442,805.00)          |
|                                                                           | Fund Balance Subtotal:      | 1,000,535.43            | 0.00                 | 1,000,535.43          |
| <b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b> |                             | <b>4,248,633.42</b>     | <b>(333,551.79)</b>  | <b>3,915,081.63</b>   |

**Balance Sheet**

Period Ending: January 2019  
Monthly; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                                              | <u>Description</u>            | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--------------------------------------------------------------------|-------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 02 DEPRECIATION/EQUIPMENT FUND</b>                        |                               |                         |                      |                       |
| <u>Current Assets</u>                                              |                               |                         |                      |                       |
| 02 101                                                             | CASH                          | 50,010.00               | 0.00                 | 50,010.00             |
| 02 105                                                             | MONEY MARKET DEPOSIT ACCOUNT  | 0.00                    | 0.00                 | 0.00                  |
| 02 106                                                             | CERTIFICATE OF DEPOSIT        | 0.00                    | 0.00                 | 0.00                  |
| 02 107                                                             | INVESTMENT ACCOUNT            | 310,592.58              | 479.70               | 311,072.28            |
|                                                                    | Current Assets Subtotal:      | <u>360,602.58</u>       | <u>479.70</u>        | <u>361,082.28</u>     |
| <u>Other Assets</u>                                                |                               |                         |                      |                       |
| 02 390                                                             | BUDGETED REVENUE              | 67,600.00               | 0.00                 | 67,600.00             |
| 02 392                                                             | LESS: REVENUE RECEIVED        | (1,246.68)              | (479.70)             | (1,726.38)            |
|                                                                    | Other Assets Subtotal:        | <u>66,353.32</u>        | <u>(479.70)</u>      | <u>65,873.62</u>      |
| Total Assets and Deferred Outflows of Resources:                   |                               | <u>426,955.90</u>       | <u>0.00</u>          | <u>426,955.90</u>     |
| <u>Current Liabilities</u>                                         |                               |                         |                      |                       |
| 02 402                                                             | ACCOUNTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
| 02 404                                                             | CONTRACTS PAYABLE             | 0.00                    | 0.00                 | 0.00                  |
| 02 450                                                             | PAYROLL DEDUCTION PAYABLE     | 0.00                    | 0.00                 | 0.00                  |
| 02 451                                                             | FICA PAYABLE                  | 0.00                    | 0.00                 | 0.00                  |
| 02 452                                                             | FIT PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 02 453                                                             | INSURANCE PAYABLE             | 0.00                    | 0.00                 | 0.00                  |
| 02 454                                                             | RETIREMENT PAYABLE            | 0.00                    | 0.00                 | 0.00                  |
| 02 456                                                             | TSA PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 02 457                                                             | BENEFITS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Current Liabilities Subtotal: | <u>0.00</u>             | <u>0.00</u>          | <u>0.00</u>           |
| <u>Other Liabilities</u>                                           |                               |                         |                      |                       |
| 02 603                                                             | ENCUMBRANCES                  | 0.00                    | 0.00                 | 0.00                  |
| 02 690                                                             | BUDGETED EXPENDITURES         | 426,614.00              | 0.00                 | 426,614.00            |
| 02 692                                                             | LESS: EXPENDITURES TO DATE    | 0.00                    | 0.00                 | 0.00                  |
| 02 694                                                             | LESS: ENCUMBRANCE COMMITMENTS | 0.00                    | 0.00                 | 0.00                  |
| 02 696                                                             | LESS: ACCOUNTS PAYABLE        | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Other Liabilities Subtotal:   | <u>426,614.00</u>       | <u>0.00</u>          | <u>426,614.00</u>     |
| <u>Fund Balance</u>                                                |                               |                         |                      |                       |
| 02 704                                                             | FUND BALANCE                  | 359,355.90              | 0.00                 | 359,355.90            |
| 02 705                                                             | BUDGETED FUND BALANCE         | (359,014.00)            | 0.00                 | (359,014.00)          |
|                                                                    | Fund Balance Subtotal:        | <u>341.90</u>           | <u>0.00</u>          | <u>341.90</u>         |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                               | <u>426,955.90</u>       | <u>0.00</u>          | <u>426,955.90</u>     |

**Balance Sheet**

Period Ending: January 2019  
Monthly; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                                              | <u>Description</u>            | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--------------------------------------------------------------------|-------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 03 UNEMPLOYMENT FUND</b>                                  |                               |                         |                      |                       |
| <u>Current Assets</u>                                              |                               |                         |                      |                       |
| 03 101                                                             | CASH                          | 0.00                    | 0.00                 | 0.00                  |
| 03 105                                                             | MONEY MARKET DEPOSIT ACCOUNT  | 3,484.58                | 1.04                 | 3,485.62              |
| 03 106                                                             | CERTIFICATE OF DEPOSIT        | 0.00                    | 0.00                 | 0.00                  |
| 03 107                                                             | INVESTMENT ACCOUNT            | 34,174.60               | 58.15                | 34,232.75             |
|                                                                    | Current Assets Subtotal:      | <u>37,659.18</u>        | <u>59.19</u>         | <u>37,718.37</u>      |
| <u>Other Assets</u>                                                |                               |                         |                      |                       |
| 03 390                                                             | BUDGETED REVENUE              | 300.00                  | 0.00                 | 300.00                |
| 03 392                                                             | LESS: REVENUE RECEIVED        | (145.42)                | (59.19)              | (204.61)              |
|                                                                    | Other Assets Subtotal:        | <u>154.58</u>           | <u>(59.19)</u>       | <u>95.39</u>          |
| Total Assets and Deferred Outflows of Resources:                   |                               | <u>37,813.76</u>        | <u>0.00</u>          | <u>37,813.76</u>      |
| <u>Current Liabilities</u>                                         |                               |                         |                      |                       |
| 03 402                                                             | ACCOUNTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Current Liabilities Subtotal: | <u>0.00</u>             | <u>0.00</u>          | <u>0.00</u>           |
| <u>Other Liabilities</u>                                           |                               |                         |                      |                       |
| 03 603                                                             | ENCUMBRANCES                  | 0.00                    | 0.00                 | 0.00                  |
| 03 690                                                             | BUDGETED EXPENDITURES         | 37,777.00               | 0.00                 | 37,777.00             |
| 03 692                                                             | LESS: EXPENDITURES TO DATE    | 0.00                    | 0.00                 | 0.00                  |
| 03 694                                                             | LESS: ENCUMBRANCE COMMITMENTS | 0.00                    | 0.00                 | 0.00                  |
| 03 696                                                             | LESS: ACCOUNTS PAYABLE        | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Other Liabilities Subtotal:   | <u>37,777.00</u>        | <u>0.00</u>          | <u>37,777.00</u>      |
| <u>Fund Balance</u>                                                |                               |                         |                      |                       |
| 03 704                                                             | FUND BALANCE                  | 37,513.76               | 0.00                 | 37,513.76             |
| 03 705                                                             | BUDGETED FUND BALANCE         | (37,477.00)             | 0.00                 | (37,477.00)           |
|                                                                    | Fund Balance Subtotal:        | <u>36.76</u>            | <u>0.00</u>          | <u>36.76</u>          |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                               | <u>37,813.76</u>        | <u>0.00</u>          | <u>37,813.76</u>      |

**Balance Sheet**

Period Ending: January 2019

Monthly; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                            | <u>Description</u>                  | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--------------------------------------------------|-------------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 05     ACTIVITIES</b>                   |                                     |                         |                      |                       |
| <u>Current Assets</u>                            |                                     |                         |                      |                       |
| 05 101                                           | CASH                                | 21,636.27               | (3,246.37)           | 18,389.90             |
| 05 102                                           | MONEY BAG                           | 1,050.00                | 0.00                 | 1,050.00              |
| 05 105                                           | MONEY MARKET DEPOSIT ACCOUNT        | 0.00                    | 0.00                 | 0.00                  |
| 05 107                                           | INVESTMENT ACCOUNT                  | 15,120.72               | 14.54                | 15,135.26             |
| 05 109                                           | BACKPACK FUND                       | 1,174.19                | 0.34                 | 1,174.53              |
|                                                  | Current Assets Subtotal:            | <u>38,981.18</u>        | <u>(3,231.49)</u>    | <u>35,749.69</u>      |
| <u>Other Assets</u>                              |                                     |                         |                      |                       |
| 05 390                                           | BUDGETED REVENUE                    | 161,000.00              | 0.00                 | 161,000.00            |
| 05 392                                           | LESS: REVENUE RECEIVED              | (54,886.80)             | (2,824.15)           | (57,710.95)           |
|                                                  | Other Assets Subtotal:              | <u>106,113.20</u>       | <u>(2,824.15)</u>    | <u>103,289.05</u>     |
| Total Assets and Deferred Outflows of Resources: |                                     | <u>145,094.38</u>       | <u>(6,055.64)</u>    | <u>139,038.74</u>     |
| <u>Current Liabilities</u>                       |                                     |                         |                      |                       |
| 05 402                                           | ACCOUNTS PAYABLE                    | 0.00                    | 0.00                 | 0.00                  |
|                                                  | Current Liabilities Subtotal:       | <u>0.00</u>             | <u>0.00</u>          | <u>0.00</u>           |
| <u>Other Liabilities</u>                         |                                     |                         |                      |                       |
| 05 451                                           | FICA PAYABLE                        | 0.00                    | 0.00                 | 0.00                  |
| 05 452                                           | FIT PAYABLE                         | 0.00                    | 0.00                 | 0.00                  |
| 05 454                                           | RETIREMENT PAYABLE                  | 0.00                    | 0.00                 | 0.00                  |
| 05 455                                           | SIT PAYABLE                         | 0.00                    | 0.00                 | 0.00                  |
| 05 603                                           | ENCUMBRANCES                        | 0.00                    | 0.00                 | 0.00                  |
| 05 690                                           | BUDGETED EXPENDITURES               | 192,378.00              | 0.00                 | 192,378.00            |
| 05 692                                           | LESS: EXPENDITURES TO DATE          | (55,856.81)             | (6,055.64)           | (61,912.45)           |
| 05 694                                           | LESS: ENCUMBRANCE COMMITMENTS       | 0.00                    | 0.00                 | 0.00                  |
| 05 696                                           | LESS: ACCOUNTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
|                                                  | Other Liabilities Subtotal:         | <u>136,521.19</u>       | <u>(6,055.64)</u>    | <u>130,465.55</u>     |
| <u>Fund Balance</u>                              |                                     |                         |                      |                       |
| 05 704                                           | FUND BALANCE                        | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8100                                      | FUND BALANCE/ADULT EDUCATION        | 1,419.51                | 0.00                 | 1,419.51              |
| 05 704 8101                                      | FUND BALANCE/ANNUAL                 | 259.55                  | 0.00                 | 259.55                |
| 05 704 8102                                      | FUND BALANCE/ATHLETICS              | (30,554.26)             | 0.00                 | (30,554.26)           |
| 05 704 8103                                      | FUND BALANCE/OSCEOLA COLLEGE ACCESS | 115.46                  | 0.00                 | 115.46                |
| 05 704 8104                                      | FUND BALANCE/VOLLEYBALL             | 615.98                  | 0.00                 | 615.98                |
| 05 704 8105                                      | FUND BALANCE/TRANSFER ACCOUNT       | 6,913.89                | 0.00                 | 6,913.89              |
| 05 704 8108                                      | FUND BALANCE/FFA                    | 722.73                  | 0.00                 | 722.73                |
| 05 704 8109                                      | FUND BALANCE/QUIZ BOWL              | (74.58)                 | 0.00                 | (74.58)               |
| 05 704 8110                                      | FUND BALANCE/MISCELLANEOUS          | 815.84                  | 0.00                 | 815.84                |
| 05 704 8111                                      | FUND BALANCE/DAZZLERS               | (1,770.79)              | 0.00                 | (1,770.79)            |
| 05 704 8112                                      | FUND BALANCE/STRIV TV               | 500.00                  | 0.00                 | 500.00                |

**Balance Sheet**

Period Ending: January 2019

Monthly; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                                              | <u>Description</u>                      | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--------------------------------------------------------------------|-----------------------------------------|-------------------------|----------------------|-----------------------|
| 05 704 8114                                                        | FUND BALANCE/DRAMA                      | 18,443.53               | 0.00                 | 18,443.53             |
| 05 704 8115                                                        | FUND BALANCE/DRUG/ALCOHOL               | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8116                                                        | FUND BALANCE/ELEMENTARY                 | 725.84                  | 0.00                 | 725.84                |
| 05 704 8117                                                        | FUND BALANCE/GENERAL                    | 3,293.52                | 0.00                 | 3,293.52              |
| 05 704 8118                                                        | FUND BALANCE/MUSIC                      | 1,768.97                | 0.00                 | 1,768.97              |
| 05 704 8119                                                        | FUND BALANCE/NATIONAL HONOR             | 476.52                  | 0.00                 | 476.52                |
| 05 704 8120                                                        | FUND BALANCE/SHOP                       | 808.51                  | 0.00                 | 808.51                |
| 05 704 8121                                                        | FUND BALANCE/SPANISH CLUB               | 213.12                  | 0.00                 | 213.12                |
| 05 704 8122                                                        | FUND BALANCE/STUDENT COUNCIL            | 2,389.19                | 0.00                 | 2,389.19              |
| 05 704 8123                                                        | FUND BALANCE/MIDDLE SCH STUCO           | 763.94                  | 0.00                 | 763.94                |
| 05 704 8124                                                        | FUND BALANCE/SAP                        | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8125                                                        | FUND BALANCE/SPELLING BEE               | 5,464.96                | 0.00                 | 5,464.96              |
| 05 704 8126                                                        | FUND BALANCE/EMBROIDERY                 | 6,130.52                | 0.00                 | 6,130.52              |
| 05 704 8127                                                        | FUND BALANCE/INTRO TO BUSINESS          | 1,702.95                | 0.00                 | 1,702.95              |
| 05 704 8128                                                        | FUND BALANCE/PARENT ADVISORY COMMITTEE  | 4,138.02                | 0.00                 | 4,138.02              |
| 05 704 8129                                                        | FUND BALANCE/ETHAN GUSTAFSON BACKPACK F | 1,173.07                | 0.00                 | 1,173.07              |
| 05 704 8130                                                        | FUND BALANCE/CROSSROADS CONFERENCE SCHO | 200.00                  | 0.00                 | 200.00                |
| 05 704 8131                                                        | FUND BALANCE/FB SLED FUND               | 3,832.30                | 0.00                 | 3,832.30              |
| 05 704 8132                                                        | FUND BALANCE/WEIGHT ROOM FUND           | 138.05                  | 0.00                 | 138.05                |
| 05 704 8133                                                        | FUND BALANCE/WATER FUND                 | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8135                                                        | MS/HS PRINCIPAL ACCOUNT                 | 247.59                  | 0.00                 | 247.59                |
| 05 704 8136                                                        | ELEMENTARY PRINCIPAL ACCOUNT            | 760.39                  | 0.00                 | 760.39                |
| 05 704 8137                                                        | FUND BALANCE/ROBOTICS                   | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8138                                                        | FUND BALANCE/FBLA                       | 1,990.35                | 0.00                 | 1,990.35              |
| 05 704 8139                                                        | FUND BALANCE/S.W.A.G.                   | 1,451.90                | 0.00                 | 1,451.90              |
| 05 704 8140                                                        | FUND BALANCE/ENGINEERING                | 187.83                  | 0.00                 | 187.83                |
| 05 704 8141                                                        | FUND BALANCE/CLASS OF 11                | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8142                                                        | FUND BALANCE/CLASS OF 12                | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8143                                                        | FUND BALANCE/CLASS OF 13                | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8144                                                        | FUND BALANCE/CLASS OF 14                | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8145                                                        | FUND BALANCE/CLASS OF 15                | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8146                                                        | FUND BALANCE/CLASS OF 16                | 0.00                    | 0.00                 | 0.00                  |
| 05 704 8147                                                        | FUND BALANCE/CLASS OF 17                | 365.00                  | 0.00                 | 365.00                |
| 05 704 8148                                                        | FUND BALANCE/CLASS OF 18                | 43.00                   | 0.00                 | 43.00                 |
| 05 704 8149                                                        | FUND BALANCE/CLASS OF 2019              | 907.61                  | 0.00                 | 907.61                |
| 05 704 8150                                                        | FUND BALANCE/CLASS OF 2020              | 2,421.06                | 0.00                 | 2,421.06              |
| 05 704 8151                                                        | FUND BALANCE/CLASS OF 2021              | 950.12                  | 0.00                 | 950.12                |
| 05 704 8152                                                        | FUND BALANCE/CLASS OF 2022              | 0.00                    | 0.00                 | 0.00                  |
| 05 705                                                             | Budg FB                                 | (31,378.00)             | 0.00                 | (31,378.00)           |
|                                                                    | Fund Balance Subtotal:                  | 8,573.19                | 0.00                 | 8,573.19              |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                                         | 145,094.38              | (6,055.64)           | 139,038.74            |

**Balance Sheet**

Period Ending: January 2019  
Monthly; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                                              | <u>Description</u>            | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--------------------------------------------------------------------|-------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 06 SCHOOL LUNCH FUND</b>                                  |                               |                         |                      |                       |
| <u>Current Assets</u>                                              |                               |                         |                      |                       |
| 06 101                                                             | CASH                          | 41,038.58               | 1,808.34             | 42,846.92             |
| 06 102                                                             | PETTY CASH                    | 75.00                   | 0.00                 | 75.00                 |
| 06 107                                                             | INVESTMENT ACCOUNT            | 0.00                    | 0.00                 | 0.00                  |
| 06 113                                                             | DONATED MONEY FOR MEALS       | 304.75                  | 0.00                 | 304.75                |
|                                                                    | Current Assets Subtotal:      | <u>41,418.33</u>        | <u>1,808.34</u>      | <u>43,226.67</u>      |
| <u>Other Assets</u>                                                |                               |                         |                      |                       |
| 06 390                                                             | BUDGETED REVENUE              | 134,590.00              | 0.00                 | 134,590.00            |
| 06 392                                                             | LESS: REVENUE RECEIVED        | (40,856.41)             | (7,707.74)           | (48,564.15)           |
|                                                                    | Other Assets Subtotal:        | <u>93,733.59</u>        | <u>(7,707.74)</u>    | <u>86,025.85</u>      |
| Total Assets and Deferred Outflows of Resources:                   |                               | <u>135,151.92</u>       | <u>(5,899.40)</u>    | <u>129,252.52</u>     |
| <u>Current Liabilities</u>                                         |                               |                         |                      |                       |
| 06 402                                                             | ACCOUNTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
| 06 451                                                             | FICA PAYABLE                  | 0.00                    | 0.00                 | 0.00                  |
| 06 452                                                             | FIT PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 06 454                                                             | RETIREMENT PAYABLE            | 0.00                    | 0.00                 | 0.00                  |
| 06 455                                                             | SIT PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 06 456                                                             | TSA PAYABLE                   | 0.00                    | 0.00                 | 0.00                  |
| 06 457                                                             | BENEFITS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
| 06 461                                                             | FSA BACK PAY                  | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Current Liabilities Subtotal: | <u>0.00</u>             | <u>0.00</u>          | <u>0.00</u>           |
| <u>Other Liabilities</u>                                           |                               |                         |                      |                       |
| 06 603                                                             | ENCUMBRANCES                  | 0.00                    | 0.00                 | 0.00                  |
| 06 690                                                             | BUDGETED EXPENDITURES         | 172,104.00              | 0.00                 | 172,104.00            |
| 06 692                                                             | LESS: EXPENDITURES TO DATE    | (47,501.90)             | (5,899.40)           | (53,401.30)           |
| 06 694                                                             | LESS: ENCUMBRANCE COMMITMENTS | 0.00                    | 0.00                 | 0.00                  |
| 06 696                                                             | LESS: ACCOUNTS PAYABLE        | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Other Liabilities Subtotal:   | <u>124,602.10</u>       | <u>(5,899.40)</u>    | <u>118,702.70</u>     |
| <u>Fund Balance</u>                                                |                               |                         |                      |                       |
| 06 704                                                             | FUND BALANCE                  | 48,063.82               | 0.00                 | 48,063.82             |
| 06 705                                                             | BUDGETED FUND BALANCE         | (37,514.00)             | 0.00                 | (37,514.00)           |
|                                                                    | Fund Balance Subtotal:        | <u>10,549.82</u>        | <u>0.00</u>          | <u>10,549.82</u>      |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                               | <u>135,151.92</u>       | <u>(5,899.40)</u>    | <u>129,252.52</u>     |

**Balance Sheet**

Period Ending: January 2019  
Monthly; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                                              | <u>Description</u>            | <u>Previous Balance</u> | <u>Current Month</u> | <u>Ending Balance</u> |
|--------------------------------------------------------------------|-------------------------------|-------------------------|----------------------|-----------------------|
| <b>Fund: 07 BOND FUND</b>                                          |                               |                         |                      |                       |
| <u>Current Assets</u>                                              |                               |                         |                      |                       |
| 07 101                                                             | CASH                          | 22,636.92               | 7.69                 | 22,644.61             |
| 07 105                                                             | INTEREST BEARING ACCOUNTS     | 81.49                   | 0.00                 | 81.49                 |
| 07 106                                                             | CERTIFICATE OF DEPOSIT        | 0.00                    | 0.00                 | 0.00                  |
| 07 107                                                             | INVESTMENT ACCOUNT            | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Current Assets Subtotal:      | <u>22,718.41</u>        | <u>7.69</u>          | <u>22,726.10</u>      |
| <u>Other Assets</u>                                                |                               |                         |                      |                       |
| 07 390                                                             | BUDGETED REVENUE              | 55.00                   | 0.00                 | 55.00                 |
| 07 392                                                             | LESS: REVENUE RECEIVED        | (25.65)                 | (7.69)               | (33.34)               |
|                                                                    | Other Assets Subtotal:        | <u>29.35</u>            | <u>(7.69)</u>        | <u>21.66</u>          |
| Total Assets and Deferred Outflows of Resources:                   |                               | <u>22,747.76</u>        | <u>0.00</u>          | <u>22,747.76</u>      |
| <u>Current Liabilities</u>                                         |                               |                         |                      |                       |
| 07 402                                                             | ACCOUNTS PAYABLE              | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Current Liabilities Subtotal: | <u>0.00</u>             | <u>0.00</u>          | <u>0.00</u>           |
| <u>Other Liabilities</u>                                           |                               |                         |                      |                       |
| 07 603                                                             | ENCUMBRANCES                  | 0.00                    | 0.00                 | 0.00                  |
| 07 690                                                             | BUDGETED EXPENDITURES         | 22,742.00               | 0.00                 | 22,742.00             |
| 07 692                                                             | LESS: EXPENDITURES TO DATE    | 0.00                    | 0.00                 | 0.00                  |
| 07 694                                                             | LESS: ENCUMBRANCE COMMITMENTS | 0.00                    | 0.00                 | 0.00                  |
| 07 696                                                             | LESS: ACCOUNTS PAYABLE        | 0.00                    | 0.00                 | 0.00                  |
|                                                                    | Other Liabilities Subtotal:   | <u>22,742.00</u>        | <u>0.00</u>          | <u>22,742.00</u>      |
| <u>Fund Balance</u>                                                |                               |                         |                      |                       |
| 07 704                                                             | FUND BALANCE                  | 22,692.76               | 0.00                 | 22,692.76             |
| 07 705                                                             | BUDGETED FUND BALANCE         | (22,687.00)             | 0.00                 | (22,687.00)           |
|                                                                    | Fund Balance Subtotal:        | <u>5.76</u>             | <u>0.00</u>          | <u>5.76</u>           |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: |                               | <u>22,747.76</u>        | <u>0.00</u>          | <u>22,747.76</u>      |

**Balance Sheet**

Period Ending: January 2019  
Monthly; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>            | <u>Description</u>                                                        | <u>Previous Balance</u>  | <u>Current Month</u> | <u>Ending Balance</u>    |
|----------------------------------|---------------------------------------------------------------------------|--------------------------|----------------------|--------------------------|
| <b>Fund: 08 SPECIAL BUILDING</b> |                                                                           |                          |                      |                          |
| <u>Current Assets</u>            |                                                                           |                          |                      |                          |
| 08 101                           | CASH                                                                      | 495,284.97               | 40,422.41            | 535,707.38               |
| 08 105                           | MONEY MARKET DEPOSIT ACCOUNT                                              | 0.00                     | 0.00                 | 0.00                     |
| 08 107                           | INVESTMENT ACCOUNT                                                        | 118,554.35               | 174.44               | 118,728.79               |
| 08 150                           | COUNTY TREASURER CASH                                                     | 0.00                     | 0.00                 | 0.00                     |
|                                  | Current Assets Subtotal:                                                  | <u>613,839.32</u>        | <u>40,596.85</u>     | <u>654,436.17</u>        |
| <u>Other Assets</u>              |                                                                           |                          |                      |                          |
| 08 390                           | BUDGETED REVENUE                                                          | 203,078.00               | 0.00                 | 203,078.00               |
| 08 392                           | LESS: REVENUE RECEIVED                                                    | (13,758.95)              | (40,596.85)          | (54,355.80)              |
|                                  | Other Assets Subtotal:                                                    | <u>189,319.05</u>        | <u>(40,596.85)</u>   | <u>148,722.20</u>        |
|                                  | <b>Total Assets and Deferred Outflows of Resources:</b>                   | <u><u>803,158.37</u></u> | <u><u>0.00</u></u>   | <u><u>803,158.37</u></u> |
| <u>Current Liabilities</u>       |                                                                           |                          |                      |                          |
| 08 402                           | ACCOUNTS PAYABLE                                                          | 0.00                     | 0.00                 | 0.00                     |
|                                  | Current Liabilities Subtotal:                                             | <u>0.00</u>              | <u>0.00</u>          | <u>0.00</u>              |
| <u>Other Liabilities</u>         |                                                                           |                          |                      |                          |
| 08 603                           | ENCUMBRANCES                                                              | 0.00                     | 0.00                 | 0.00                     |
| 08 690                           | BUDGETED EXPENDITURES                                                     | 792,584.00               | 0.00                 | 792,584.00               |
| 08 692                           | LESS: EXPENDITURES TO DATE                                                | 0.00                     | 0.00                 | 0.00                     |
| 08 694                           | LESS: ENCUMBRANCE COMMITMENTS                                             | 0.00                     | 0.00                 | 0.00                     |
| 08 696                           | LESS: ACCOUNTS PAYABLE                                                    | 0.00                     | 0.00                 | 0.00                     |
|                                  | Other Liabilities Subtotal:                                               | <u>792,584.00</u>        | <u>0.00</u>          | <u>792,584.00</u>        |
| <u>Fund Balance</u>              |                                                                           |                          |                      |                          |
| 08 704                           | FUND BALANCE                                                              | 600,080.37               | 0.00                 | 600,080.37               |
| 08 705                           | BUDGETED FUND BALANCE                                                     | (589,506.00)             | 0.00                 | (589,506.00)             |
|                                  | Fund Balance Subtotal:                                                    | <u>10,574.37</u>         | <u>0.00</u>          | <u>10,574.37</u>         |
|                                  | <b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b> | <u><u>803,158.37</u></u> | <u><u>0.00</u></u>   | <u><u>803,158.37</u></u> |

**Balance Sheet**

Period Ending: January 2019  
Monthly; Processing Month 01/2019; Fund Number 01, 02, 03, 05, 06, 07, 08, 09

| <u>Account Number</u>                                 | <u>Description</u>                                                        | <u>Previous Balance</u>  | <u>Current Month</u> | <u>Ending Balance</u>    |
|-------------------------------------------------------|---------------------------------------------------------------------------|--------------------------|----------------------|--------------------------|
| <b>Fund: 09 QUALIFIED CAPITAL PURPOSE UNDERTAKING</b> |                                                                           |                          |                      |                          |
| <u>Current Assets</u>                                 |                                                                           |                          |                      |                          |
| 09 101                                                | CASH IN BANK                                                              | 214,826.42               | 30,059.10            | 244,885.52               |
| 09 150                                                | COUNTY TREASURER CASH                                                     | 0.00                     | 0.00                 | 0.00                     |
|                                                       | Current Assets Subtotal:                                                  | <u>214,826.42</u>        | <u>30,059.10</u>     | <u>244,885.52</u>        |
| <u>Other Assets</u>                                   |                                                                           |                          |                      |                          |
| 09 390                                                | Budgeted Revenue                                                          | 152,050.00               | 0.00                 | 152,050.00               |
| 09 392                                                | Less: Revenue Received                                                    | (8,932.90)               | (30,059.10)          | (38,992.00)              |
|                                                       | Other Assets Subtotal:                                                    | <u>143,117.10</u>        | <u>(30,059.10)</u>   | <u>113,058.00</u>        |
|                                                       | <b>Total Assets and Deferred Outflows of Resources:</b>                   | <u><u>357,943.52</u></u> | <u><u>0.00</u></u>   | <u><u>357,943.52</u></u> |
| <u>Current Liabilities</u>                            |                                                                           |                          |                      |                          |
| 09 402                                                | Accounts Payable                                                          | 0.00                     | 0.00                 | 0.00                     |
|                                                       | Current Liabilities Subtotal:                                             | <u>0.00</u>              | <u>0.00</u>          | <u>0.00</u>              |
| <u>Other Liabilities</u>                              |                                                                           |                          |                      |                          |
| 09 603                                                | Encumbrance Commitments                                                   | 0.00                     | 0.00                 | 0.00                     |
| 09 690                                                | Budgeted Expenditures                                                     | 479,578.00               | 0.00                 | 479,578.00               |
| 09 692                                                | Less: Expenditures to Date                                                | (109,905.00)             | 0.00                 | (109,905.00)             |
| 09 694                                                | Less: Encumbrance Commitments                                             | 0.00                     | 0.00                 | 0.00                     |
| 09 696                                                | Less: Outstanding Accounts Pa                                             | 0.00                     | 0.00                 | 0.00                     |
|                                                       | Other Liabilities Subtotal:                                               | <u>369,673.00</u>        | <u>0.00</u>          | <u>369,673.00</u>        |
| <u>Fund Balance</u>                                   |                                                                           |                          |                      |                          |
| 09 704                                                | Fund Balance - Regular Unspent                                            | 315,798.52               | 0.00                 | 315,798.52               |
| 09 705                                                | Budgeted Fund Balance                                                     | (327,528.00)             | 0.00                 | (327,528.00)             |
|                                                       | Fund Balance Subtotal:                                                    | <u>(11,729.48)</u>       | <u>0.00</u>          | <u>(11,729.48)</u>       |
|                                                       | <b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity:</b> | <u><u>357,943.52</u></u> | <u><u>0.00</u></u>   | <u><u>357,943.52</u></u> |

| Account Number    | Account Description            | Revised Budget | Expended During Month | Expenditures to Date | Unencumbered Balance |
|-------------------|--------------------------------|----------------|-----------------------|----------------------|----------------------|
| <b>01</b>         | <b>GENERAL FUND</b>            |                |                       |                      |                      |
| 9001              | POLK COUNTY FOUNDATION GRANT   |                |                       |                      |                      |
| 01 9001 410 1 000 | SUPPLIES                       | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01 9001 410 2 000 | SUPPLIES                       | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01 9001 420 1 000 | TEXTBOOKS                      | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01 9001 420 2 000 | TEXTBOOKS                      | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01 9001 430 1 000 | LIBRARY BOOKS                  | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01 9001 430 2 000 | LIBRARY BOOKS                  | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01 9001 440 2 000 | PERIODICALS                    | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01 9001 450 1 000 | AUDIO-VISUAL MATERIALS         | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01 9001 450 2 000 | AUDIO-VISUAL MATERIALS         | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01 9001 530 1 000 | FURNITURE AND EQUIPMENT        | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01 9001 530 2 000 | FURNITURE AND EQUIPMENT        | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 9001              | POLK COUNTY FOUNDATION GRANT   | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 9002              | DRIVER'S ED EXPENSE-IN/OUT     |                |                       |                      |                      |
| 01 9002 002 2 000 | DRIVER'S ED WAGES-IN/OUT       | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01 9002 335 2 000 | LEASE VEHICLE                  | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01 9002 336 2 000 | GAS AND OIL                    | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01 9002 337 2 000 | TIRES AND PARTS                | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01 9002 360 2 000 | TUITION                        | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01 9002 630 2 000 | DUES AND FEES                  | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01 9002 641 2 000 | LIABILITY INSURANCE            | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 9002              | DRIVER'S ED EXPENSE-IN/OUT     | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 9003              | LEASE PURCHASE AGREEMENTS      |                |                       |                      |                      |
| 01 9003 318 1 000 | CONTRACTED OR SECURED SERVICES | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01 9003 318 2 000 | CONTRACTED OR SECURED SERVICES | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 9003              | LEASE PURCHASE AGREEMENTS      | \$0.00         | \$0.00                | \$0.00               | \$0.00               |
| 01                | GENERAL FUND                   | \$0.00         | \$0.00                | \$0.00               | \$0.00               |



**Expenditure Report by Function/Summary**  
Regular; Processing Month 01/2019

| Account Number                    | Account Description           | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-----------------------------------|-------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 01 1100 410 1 025                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 1 031                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 1 032                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 1 033                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 1 037                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 1 038                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 1 040                 | SUPPLIES                      | 0.00           | 0.00                  | 157.22               | 0.00        | (157.22)       | (157.22)             |
| 01 1100 410 1 041                 | SUPPLIES                      | 0.00           | 0.00                  | 731.81               | 0.00        | (731.81)       | (731.81)             |
| 01 1100 410 1 042                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 1 045                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 1 046                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 1 047                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 1 049                 | SUPPLIES                      | 0.00           | 0.00                  | 23.16                | 0.00        | (23.16)        | (23.16)              |
| 01 1100 410 1 050                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 1 053                 | SUPPLIES                      | 0.00           | 0.00                  | 95.88                | 0.00        | (95.88)        | (95.88)              |
| 01 1100 410 1 054                 | SUPPLIES                      | 0.00           | 0.00                  | 328.91               | 0.00        | (328.91)       | (328.91)             |
| 01 1100 410 1 060                 | SUPPLIES                      | 0.00           | 0.00                  | 280.33               | 0.00        | (280.33)       | (280.33)             |
| 01 1100 410 1 061                 | SUPPLIES                      | 0.00           | 0.00                  | 269.76               | 0.00        | (269.76)       | (269.76)             |
| 01 1100 410 1 062                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 1 065                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 1 066                 | SUPPLIES                      | 0.00           | 0.00                  | 22.00                | 0.00        | (22.00)        | (22.00)              |
| 01 1100 410 2 000                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 2 003                 | SUPPLIES                      | 0.00           | 0.00                  | 364.28               | 0.00        | (364.28)       | (364.28)             |
| 01 1100 410 2 004                 | SUPPLIES                      | 0.00           | 0.00                  | 2.89                 | 0.00        | (2.89)         | (2.89)               |
| 01 1100 410 2 005                 | SUPPLIES                      | 0.00           | 0.00                  | 1,931.65             | 0.00        | (1,931.65)     | (1,931.65)           |
| 01 1100 410 2 006                 | SUPPLIES                      | 0.00           | 0.00                  | 295.49               | 0.00        | (295.49)       | (295.49)             |
| 01 1100 410 2 008                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 2 009                 | SUPPLIES                      | 0.00           | 0.00                  | 108.00               | 0.00        | (108.00)       | (108.00)             |
| 01 1100 410 2 010                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 2 014                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 2 016                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 2 018                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 2 019                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 2 020                 | SUPPLIES                      | 0.00           | 0.00                  | 66.84                | 0.00        | (66.84)        | (66.84)              |
| 01 1100 410 2 021                 | SUPPLIES                      | 0.00           | 0.00                  | 71.16                | 0.00        | (71.16)        | (71.16)              |
| 01 1100 410 2 024                 | SUPPLIES                      | 0.00           | 151.36                | 659.29               | 0.00        | (659.29)       | (659.29)             |
| 01 1100 410 2 026                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 2 029                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 2 031                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 2 037                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 2 042                 | SUPPLIES                      | 0.00           | 0.00                  | 148.17               | 0.00        | (148.17)       | (148.17)             |
| 01 1100 410 2 046                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 2 047                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 2 050                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | (463.93)             |
| 01 1100 410 2 057                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 2 058                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 2 060                 | SUPPLIES                      | 0.00           | 94.59                 | 181.74               | 0.00        | (181.74)       | (181.74)             |
| 01 1100 410 2 062                 | SUPPLIES                      | 0.00           | 0.00                  | 1,293.64             | 0.00        | (1,293.64)     | (1,293.64)           |
| 01 1100 410 2 063                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 2 064                 | SUPPLIES                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 410 2 065                 | SUPPLIES                      | 0.00           | 0.00                  | 45.12                | 0.00        | (45.12)        | (45.12)              |
| 01 1100 410 2 066                 | SUPPLIES                      | 0.00           | 0.00                  | 12.95                | 0.00        | (12.95)        | (12.95)              |
| 410 SUPPLIES                      |                               | 20,000.00      | 245.95                | 7,428.18             | 39.46       | 12,571.82      | 12,107.89            |
| 01 1100 420 1 000                 | TEXTBOOKS                     | 25,000.00      | 0.00                  | 0.00                 | 0.00        | 25,000.00      | 25,000.00            |
| 01 1100 420 2 000                 | TEXTBOOKS                     | 0.00           | 134.24                | 184.07               | 0.00        | (184.07)       | (184.07)             |
| 420 TEXTBOOKS                     |                               | 25,000.00      | 134.24                | 184.07               | 0.74        | 24,815.93      | 24,815.93            |
| 01 1100 430 1 000                 | LIBRARY BOOKS                 | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 1100 430 2 000                 | LIBRARY BOOKS                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 430 LIBRARY BOOKS                 |                               | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 1100 440 1 000                 | PERIODICALS                   | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 1100 440 2 000                 | PERIODICALS                   | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 440 PERIODICALS                   |                               | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 1100 450 1 000                 | AUDIO-VISUAL MATERIALS        | 800.00         | 0.00                  | 0.00                 | 0.00        | 800.00         | 800.00               |
| 01 1100 450 2 000                 | AUDIO-VISUAL MATERIALS        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 450 AUDIO-VISUAL MATERIALS        |                               | 800.00         | 0.00                  | 0.00                 | 0.00        | 800.00         | 800.00               |
| 01 1100 460 1 000                 | COMPUTER EQUIPMENT (SOFTWARE) | 14,500.00      | 0.00                  | 599.85               | 4.14        | 13,900.15      | 13,900.15            |
| 01 1100 460 2 000                 | COMPUTER EQUIPMENT (SOFTWARE) | 0.00           | 0.00                  | 1,426.99             | 0.00        | (1,426.99)     | (1,426.99)           |
| 460 COMPUTER EQUIPMENT (SOFTWARE) |                               | 14,500.00      | 0.00                  | 2,026.84             | 13.98       | 12,473.16      | 12,473.16            |
| 01 1100 465 1 000                 | COMPUTER LANMAN               | 21,581.00      | 53.97                 | 4,091.43             | 18.96       | 17,489.57      | 17,489.57            |
| 01 1100 465 1 016                 | COMPUTER LANMAN               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1100 465 2 000                 | COMPUTER LANMAN               | 0.00           | 62.95                 | 5,297.54             | 0.00        | (5,297.54)     | (5,297.54)           |



| Account Number    | Account Description               | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|-----------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 01 1190 290 1 000 | OTHER BENEFITS                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 290               | OTHER BENEFITS                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1190 410 1 000 | SUPPLIES                          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1190 410 1 032 | SUPPLIES                          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 410               | SUPPLIES                          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 1190              | EARLY CHILDHOOD PROGRAMS          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| <b>1200</b>       | <b>SPECIAL EDUCATION PROGRAMS</b> |                |                       |                      |             |                |                      |
| 01 1200 110 1 000 | REGULAR SALARIES                  | 160,000.00     | 7,083.53              | 35,370.58            | 22.11       | 124,629.42     | 124,629.42           |
| 01 1200 110 2 000 | REGULAR SALARIES                  | 0.00           | 5,550.92              | 27,742.85            | 0.00        | (27,742.85)    | (27,742.85)          |
| 110               | REGULAR SALARIES                  | 160,000.00     | 12,634.45             | 63,113.43            | 39.45       | 96,886.57      | 96,886.57            |
| 01 1200 120 1 000 | SUBSTITUTE OR TEMP SALARIES       | 8,500.00       | 870.75                | 4,386.25             | 51.60       | 4,113.75       | 4,113.75             |
| 01 1200 120 2 000 | SUBSTITUTE OR TEMP SALARIES       | 0.00           | 80.00                 | 910.00               | 0.00        | (910.00)       | (910.00)             |
| 120               | SUBSTITUTE OR TEMP SALARIES       | 8,500.00       | 950.75                | 5,296.25             | 62.31       | 3,203.75       | 3,203.75             |
| 01 1200 130 1 000 | OVERTIME SALARIES                 | 2,000.00       | 0.00                  | 8.54                 | 0.43        | 1,991.46       | 1,991.46             |
| 01 1200 130 2 000 | OVERTIME SALARIES                 | 0.00           | 374.84                | 1,961.91             | 0.00        | (1,961.91)     | (1,961.91)           |
| 130               | OVERTIME SALARIES                 | 2,000.00       | 374.84                | 1,970.45             | 98.52       | 29.55          | 29.55                |
| 01 1200 140 1 000 | CLERICAL/AIDES                    | 115,000.00     | 8,891.84              | 41,690.97            | 36.25       | 73,309.03      | 73,309.03            |
| 01 1200 140 2 000 | CLERICAL/AIDES                    | 0.00           | 3,494.46              | 17,113.90            | 0.00        | (17,113.90)    | (17,113.90)          |
| 140               | CLERICAL/AIDES                    | 115,000.00     | 12,386.30             | 58,804.87            | 51.13       | 56,195.13      | 56,195.13            |
| 01 1200 210 1 000 | SOCIAL SECURITY                   | 24,700.00      | 1,284.81              | 6,211.77             | 25.15       | 18,488.23      | 18,488.23            |
| 01 1200 210 2 000 | SOCIAL SECURITY                   | 0.00           | 720.74                | 3,621.10             | 0.00        | (3,621.10)     | (3,621.10)           |
| 210               | SOCIAL SECURITY                   | 24,700.00      | 2,005.55              | 9,832.87             | 39.81       | 14,867.13      | 14,867.13            |
| 01 1200 220 1 000 | RETIREMENT                        | 29,350.00      | 1,416.69              | 6,834.51             | 23.29       | 22,515.49      | 22,515.49            |
| 01 1200 220 2 000 | RETIREMENT                        | 0.00           | 842.44                | 4,226.96             | 0.00        | (4,226.96)     | (4,226.96)           |
| 220               | RETIREMENT                        | 29,350.00      | 2,259.13              | 11,061.47            | 37.69       | 18,288.53      | 18,288.53            |
| 01 1200 221 1 000 | LB 33 RETIREMENT                  | 3,000.00       | 161.36                | 778.40               | 25.95       | 2,221.60       | 2,221.60             |
| 01 1200 221 2 000 | LB 33 RETIREMENT                  | 0.00           | 95.96                 | 481.45               | 0.00        | (481.45)       | (481.45)             |
| 221               | LB 33 RETIREMENT                  | 3,000.00       | 257.32                | 1,259.85             | 42.00       | 1,740.15       | 1,740.15             |
| 01 1200 230 1 000 | HEALTH INSURANCE                  | 42,000.00      | 1,329.55              | 6,739.49             | 16.05       | 35,260.51      | 35,260.51            |
| 01 1200 230 2 000 | HEALTH INSURANCE                  | 0.00           | 2,063.12              | 10,242.71            | 0.00        | (10,242.71)    | (10,242.71)          |
| 230               | HEALTH INSURANCE                  | 42,000.00      | 3,392.67              | 16,982.20            | 40.43       | 25,017.80      | 25,017.80            |
| 01 1200 290 1 000 | OTHER BENEFITS                    | 1,000.00       | 39.22                 | 196.84               | 19.68       | 803.16         | 803.16               |
| 01 1200 290 2 000 | OTHER BENEFITS                    | 0.00           | 34.61                 | 173.67               | 0.00        | (173.67)       | (173.67)             |
| 290               | OTHER BENEFITS                    | 1,000.00       | 73.83                 | 370.51               | 37.05       | 629.49         | 629.49               |
| 01 1200 313 1 000 | PUPIL SERVICES                    | 40,000.00      | 3,030.72              | 12,552.17            | 31.38       | 27,447.83      | 27,447.83            |
| 01 1200 313 2 000 | PUPIL SERVICES                    | 0.00           | 474.00                | 1,836.75             | 0.00        | (1,836.75)     | (1,836.75)           |
| 313               | PUPIL SERVICES                    | 40,000.00      | 3,504.72              | 14,388.92            | 35.97       | 25,611.08      | 25,611.08            |
| 01 1200 318 1 000 | CONTRACTED OR SECURED SERVICES    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1200 318 2 000 | CONTRACTED OR SECURED SERVICES    | 0.00           | 0.00                  | 23.59                | 0.00        | (23.59)        | (23.59)              |
| 318               | CONTRACTED OR SECURED SERVICES    | 0.00           | 0.00                  | 23.59                | 0.00        | (23.59)        | (23.59)              |
| 01 1200 319 1 000 | OTHER PROF/TECH SERVICES          | 24,000.00      | 4,378.03              | 27,852.39            | 116.05      | (3,852.39)     | (3,852.39)           |
| 01 1200 319 2 000 | OTHER PROF/TECH SERVICES          | 0.00           | 1,658.32              | 9,611.12             | 0.00        | (9,611.12)     | (9,611.12)           |
| 319               | OTHER PROF/TECH SERVICES          | 24,000.00      | 6,036.35              | 37,463.51            | 156.10      | (13,463.51)    | (13,463.51)          |
| 01 1200 350 1 000 | ADVERTISING AND PRINTING          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1200 350 2 000 | ADVERTISING AND PRINTING          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 350               | ADVERTISING AND PRINTING          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1200 363 1 000 | TUITION TO OTHER AGENCIES-SPED    | 90,000.00      | 27.50                 | 50.54                | 0.06        | 89,949.46      | 89,949.46            |
| 01 1200 363 2 000 | TUITION TO OTHER AGENCIES-SPED    | 0.00           | 17.10                 | 101.47               | 0.00        | (101.47)       | (101.47)             |
| 363               | TUITION TO OTHER AGENCIES-SPED    | 90,000.00      | 44.60                 | 152.01               | 0.17        | 89,847.99      | 89,847.99            |
| 01 1200 383 1 000 | OTHER COMMUNICATIONS              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1200 383 2 000 | OTHER COMMUNICATIONS              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 383               | OTHER COMMUNICATIONS              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1200 390 1 000 | OTHER PURCHASED SERVICES          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1200 390 2 000 | OTHER PURCHASED SERVICES          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 390               | OTHER PURCHASED SERVICES          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1200 410 1 000 | SUPPLIES                          | 4,000.00       | 0.00                  | 0.00                 | 0.00        | 4,000.00       | 4,000.00             |
| 01 1200 410 1 030 | SUPPLIES                          | 0.00           | 0.00                  | 110.34               | 0.00        | (110.34)       | (110.34)             |
| 01 1200 410 1 048 | SUPPLIES                          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1200 410 2 000 | SUPPLIES                          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1200 410 2 013 | SUPPLIES                          | 0.00           | 0.00                  | 194.92               | 0.00        | (194.92)       | (194.92)             |
| 01 1200 410 2 048 | SUPPLIES                          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 410               | SUPPLIES                          | 4,000.00       | 0.00                  | 305.26               | 7.63        | 3,694.74       | 3,694.74             |
| 01 1200 420 1 000 | TEXTBOOKS                         | 2,000.00       | 0.00                  | 67.10                | 3.36        | 1,932.90       | 1,932.90             |

| Account Number    | Account Description            | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|--------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 01 1200 420 2 000 | TEXTBOOKS                      | 0.00           | 0.00                  | 334.82               | 0.00        | (334.82)       | (334.82)             |
| 420               | TEXTBOOKS                      | 2,000.00       | 0.00                  | 401.92               | 20.10       | 1,598.08       | 1,598.08             |
| 01 1200 430 1 000 | LIBRARY BOOKS                  | 300.00         | 0.00                  | 0.00                 | 0.00        | 300.00         | 300.00               |
| 01 1200 430 2 000 | LIBRARY BOOKS                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 430               | LIBRARY BOOKS                  | 300.00         | 0.00                  | 0.00                 | 0.00        | 300.00         | 300.00               |
| 01 1200 440 1 000 | PERIODICALS                    | 100.00         | 0.00                  | 0.00                 | 0.00        | 100.00         | 100.00               |
| 01 1200 440 2 000 | PERIODICALS                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 440               | PERIODICALS                    | 100.00         | 0.00                  | 0.00                 | 0.00        | 100.00         | 100.00               |
| 01 1200 450 1 000 | AUDIO-VISUAL MATERIALS         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1200 450 2 000 | AUDIO-VISUAL MATERIALS         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 450               | AUDIO-VISUAL MATERIALS         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1200 460 1 000 | COMPUTER EQUIPMENT (SOFTWARE)  | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 1200 460 2 000 | COMPUTER EQUIPMENT (SOFTWARE)  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 460               | COMPUTER EQUIPMENT (SOFTWARE)  | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 1200 520 1 000 | BUILDINGS AND IMPROVEMENTS     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1200 520 2 000 | BUILDINGS AND IMPROVEMENTS     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 520               | BUILDINGS AND IMPROVEMENTS     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1200 530 1 000 | FURNITURE AND EQUIPMENT        | 500.00         | 0.00                  | 500.23               | 100.05      | (0.23)         | (0.23)               |
| 01 1200 530 2 000 | FURNITURE AND EQUIPMENT        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 530               | FURNITURE AND EQUIPMENT        | 500.00         | 0.00                  | 500.23               | 100.05      | (0.23)         | (0.23)               |
| 01 1200 540 0 000 | VEHICLE ACQUISITION            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 540               | VEHICLE ACQUISITION            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1200 560 1 000 | COMPUTER EQUIPMENT (HARDWARE)  | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 1200 560 2 000 | COMPUTER EQUIPMENT (HARDWARE)  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 560               | COMPUTER EQUIPMENT (HARDWARE)  | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 1200 630 1 000 | DUES AND FEES                  | 1,000.00       | 0.00                  | 20.00                | 2.00        | 980.00         | 980.00               |
| 01 1200 630 2 000 | DUES AND FEES                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 630               | DUES AND FEES                  | 1,000.00       | 0.00                  | 20.00                | 2.00        | 980.00         | 980.00               |
| 01 1200 635 1 000 | PROFESSIONAL DUES              | 300.00         | 0.00                  | 0.00                 | 0.00        | 300.00         | 300.00               |
| 01 1200 635 2 000 | PROFESSIONAL DUES              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 635               | PROFESSIONAL DUES              | 300.00         | 0.00                  | 0.00                 | 0.00        | 300.00         | 300.00               |
| 01 1200 670 1 000 | TRAVEL EXPENSE AND MILEAGE     | 500.00         | 0.00                  | 39.24                | 7.85        | 460.76         | 460.76               |
| 01 1200 670 2 000 | TRAVEL EXPENSE AND MILEAGE     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 670               | TRAVEL EXPENSE AND MILEAGE     | 500.00         | 0.00                  | 39.24                | 7.85        | 460.76         | 460.76               |
| 01 1200 690 1 000 | OTHER MISC OBJECTS             | 250.00         | 0.00                  | 0.00                 | 0.00        | 250.00         | 250.00               |
| 01 1200 690 2 000 | OTHER MISC OBJECTS             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 690               | OTHER MISC OBJECTS             | 250.00         | 0.00                  | 0.00                 | 0.00        | 250.00         | 250.00               |
| 1200              | SPECIAL EDUCATION PROGRAMS     | 550,000.00     | 43,920.51             | 221,986.58           | 40.36       | 328,013.42     | 328,013.42           |
| 1291              | EARLY CHILDHOOD 3-5            |                |                       |                      |             |                |                      |
| 01 1291 210 0 000 | SOCIAL SECURITY                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 210               | SOCIAL SECURITY                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1291 220 0 000 | RETIREMENT                     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 220               | RETIREMENT                     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1291 221 0 000 | RETIREMENT                     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 221               | LB 33 RETIREMENT               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1291 310 0 000 | PROFESSIONAL/TECHNICAL SERV    | 0.00           | 0.00                  | 168.75               | 0.00        | (168.75)       | (168.75)             |
| 310               | PROFESSIONAL/TECHNICAL SERV    | 0.00           | 0.00                  | 168.75               | 0.00        | (168.75)       | (168.75)             |
| 01 1291 318 0 000 | CONTRACTED OR SECURED SERVICES | 0.00           | 0.00                  | 368.40               | 0.00        | (368.40)       | (368.40)             |
| 318               | CONTRACTED OR SECURED SERVICES | 0.00           | 0.00                  | 368.40               | 0.00        | (368.40)       | (368.40)             |
| 01 1291 460 0 000 | COMPUTER EQUIPMENT (SOFTWARE)  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 460               | COMPUTER EQUIPMENT (SOFTWARE)  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1291 530 0 000 | FURNITURE AND EQUIPMENT        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 530               | FURNITURE AND EQUIPMENT        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 1291              | EARLY CHILDHOOD 3-5            | 0.00           | 0.00                  | 537.15               | 0.00        | (537.15)       | (537.15)             |
| 1292              | EARLY CHILDHOOD 0-2            |                |                       |                      |             |                |                      |
| 01 1292 318 0 000 | CONTRACTED OR SECURED SERVICES | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 318               | CONTRACTED OR SECURED SERVICES | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 1292              | EARLY CHILDHOOD 0-2            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 1330              | DRIVERS EDUCATION              |                |                       |                      |             |                |                      |

| Account Number    | Account Description            | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|--------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 01 1330 335 2 000 | LEASE VEHICLE                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 335               | LEASE VEHICLE                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1330 336 2 000 | GAS AND OIL                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 336               | GAS AND OIL                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1330 337 2 000 | TIRES AND PARTS                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 337               | TIRES AND PARTS                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1330 338 2 000 | BUS REPAIRS AND MTNCE          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 338               | BUS REPAIRS AND MTNCE          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1330 630 2 000 | DUES AND FEES                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 630               | DUES AND FEES                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 1330 641 2 000 | LIABILITY INSURANCE            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 641               | LIABILITY INSURANCE            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 1330              | DRIVERS EDUCATION              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| <b>2120</b>       | <b>GUIDANCE SERVICES</b>       |                |                       |                      |             |                |                      |
| 01 2120 110 1 000 | REGULAR SALARIES               | 53,000.00      | 530.22                | 2,651.10             | 5.00        | 50,348.90      | 50,348.90            |
| 01 2120 110 2 000 | REGULAR SALARIES               | 0.00           | 2,120.86              | 10,604.30            | 0.00        | (10,604.30)    | (10,604.30)          |
| 110               | REGULAR SALARIES               | 53,000.00      | 2,651.08              | 13,255.40            | 25.01       | 39,744.60      | 39,744.60            |
| 01 2120 130 1 000 | OVERTIME SALARIES              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 130 2 000 | OVERTIME SALARIES              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 130               | OVERTIME SALARIES              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 210 1 000 | SOCIAL SECURITY                | 4,000.00       | 39.95                 | 199.75               | 4.99        | 3,800.25       | 3,800.25             |
| 01 2120 210 2 000 | SOCIAL SECURITY                | 0.00           | 159.81                | 799.05               | 0.00        | (799.05)       | (799.05)             |
| 210               | SOCIAL SECURITY                | 4,000.00       | 199.76                | 998.80               | 24.97       | 3,001.20       | 3,001.20             |
| 01 2120 220 1 000 | RETIREMENT                     | 4,600.00       | 47.02                 | 235.10               | 5.11        | 4,364.90       | 4,364.90             |
| 01 2120 220 2 000 | RETIREMENT                     | 0.00           | 188.07                | 940.35               | 0.00        | (940.35)       | (940.35)             |
| 220               | RETIREMENT                     | 4,600.00       | 235.09                | 1,175.45             | 25.55       | 3,424.55       | 3,424.55             |
| 01 2120 221 1 000 | LB 33 RETIREMENT               | 600.00         | 5.36                  | 26.80                | 4.47        | 573.20         | 573.20               |
| 01 2120 221 2 000 | LB 33 RETIREMENT               | 0.00           | 21.42                 | 107.10               | 0.00        | (107.10)       | (107.10)             |
| 221               | LB 33 RETIREMENT               | 600.00         | 26.78                 | 133.90               | 22.32       | 466.10         | 466.10               |
| 01 2120 230 1 000 | HEALTH INSURANCE               | 5,300.00       | 0.00                  | 0.00                 | 0.00        | 5,300.00       | 5,300.00             |
| 01 2120 230 2 000 | HEALTH INSURANCE               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 230               | HEALTH INSURANCE               | 5,300.00       | 0.00                  | 0.00                 | 0.00        | 5,300.00       | 5,300.00             |
| 01 2120 284 1 000 | EARLY RETIREMENT/VOL TERMINATE | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 284 2 000 | EARLY RETIREMENT/VOL TERMINATE | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 284               | EARLY RETIREMENT/VOL TERMINATE | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 290 1 000 | OTHER BENEFITS                 | 250.00         | 2.60                  | 13.25                | 5.30        | 236.75         | 236.75               |
| 01 2120 290 2 000 | OTHER BENEFITS                 | 0.00           | 10.39                 | 52.55                | 0.00        | (52.55)        | (52.55)              |
| 290               | OTHER BENEFITS                 | 250.00         | 12.99                 | 65.80                | 26.32       | 184.20         | 184.20               |
| 01 2120 318 1 000 | CONTRACTED OR SECURED SERVICES | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 318 2 000 | CONTRACTED OR SECURED SERVICES | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 318               | CONTRACTED OR SECURED SERVICES | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 319 1 000 | OTHER PROF/TECH SERVICES       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 319 2 000 | OTHER PROF/TECH SERVICES       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 319               | OTHER PROF/TECH SERVICES       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 350 1 000 | ADVERTISING AND PRINTING       | 100.00         | 0.00                  | 0.00                 | 0.00        | 100.00         | 100.00               |
| 01 2120 350 2 000 | ADVERTISING AND PRINTING       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 350               | ADVERTISING AND PRINTING       | 100.00         | 0.00                  | 0.00                 | 0.00        | 100.00         | 100.00               |
| 01 2120 383 1 000 | OTHER COMMUNICATIONS           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 383 2 000 | OTHER COMMUNICATIONS           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 383               | OTHER COMMUNICATIONS           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 390 1 000 | OTHER PURCHASED SERVICES       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 390 2 000 | OTHER PURCHASED SERVICES       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 390               | OTHER PURCHASED SERVICES       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 410 1 000 | SUPPLIES                       | 1,500.00       | 0.00                  | 0.00                 | 0.00        | 1,500.00       | 1,500.00             |
| 01 2120 410 1 029 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 410 2 000 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 410 2 029 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 410 2 057 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 410 2 064 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 410               | SUPPLIES                       | 1,500.00       | 0.00                  | 0.00                 | 0.00        | 1,500.00       | 1,500.00             |
| 01 2120 420 1 000 | TEXTBOOKS                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 420 2 000 | TEXTBOOKS                      | 0.00           | 597.00                | 597.00               | 0.00        | (597.00)       | (597.00)             |
| 420               | TEXTBOOKS                      | 0.00           | 597.00                | 597.00               | 0.00        | (597.00)       | (597.00)             |

| Account Number                     | Account Description            | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|------------------------------------|--------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 01 2120 430 1 000                  | LIBRARY BOOKS                  | 100.00         | 0.00                  | 0.00                 | 0.00        | 100.00         | 100.00               |
| 01 2120 430 2 000                  | LIBRARY BOOKS                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 430 LIBRARY BOOKS                  |                                | 100.00         | 0.00                  | 0.00                 | 0.00        | 100.00         | 100.00               |
| 01 2120 440 1 000                  | PERIODICALS                    | 100.00         | 0.00                  | 0.00                 | 0.00        | 100.00         | 100.00               |
| 01 2120 440 2 000                  | PERIODICALS                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 440 PERIODICALS                    |                                | 100.00         | 0.00                  | 0.00                 | 0.00        | 100.00         | 100.00               |
| 01 2120 450 1 000                  | AUDIO-VISUAL MATERIALS         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 450 2 000                  | AUDIO-VISUAL MATERIALS         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 450 AUDIO-VISUAL MATERIALS         |                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 460 1 000                  | COMPUTER EQUIPMENT (SOFTWARE)  | 2,000.00       | 0.00                  | 0.00                 | 0.00        | 2,000.00       | 2,000.00             |
| 01 2120 460 2 000                  | COMPUTER EQUIPMENT (SOFTWARE)  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 460 COMPUTER EQUIPMENT (SOFTWARE)  |                                | 2,000.00       | 0.00                  | 0.00                 | 0.00        | 2,000.00       | 2,000.00             |
| 01 2120 520 1 000                  | BUILDINGS AND IMPROVEMENTS     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 520 2 000                  | BUILDINGS AND IMPROVEMENTS     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 520 BUILDINGS AND IMPROVEMENTS     |                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 530 1 000                  | FURNITURE AND EQUIPMENT        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 530 2 000                  | FURNITURE AND EQUIPMENT        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 530 FURNITURE AND EQUIPMENT        |                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 560 1 000                  | COMPUTER EQUIPMENT (HARDWARE)  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 560 2 000                  | COMPUTER EQUIPMENT (HARDWARE)  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 560 COMPUTER EQUIPMENT (HARDWARE)  |                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 630 1 000                  | DUES AND FEES                  | 200.00         | 0.00                  | 0.00                 | 0.00        | 200.00         | 200.00               |
| 01 2120 630 2 000                  | DUES AND FEES                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 630 DUES AND FEES                  |                                | 200.00         | 0.00                  | 0.00                 | 0.00        | 200.00         | 200.00               |
| 01 2120 635 1 000                  | PROFESSIONAL DUES              | 50.00          | 0.00                  | 0.00                 | 0.00        | 50.00          | 50.00                |
| 01 2120 635 2 000                  | PROFESSIONAL DUES              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 635 PROFESSIONAL DUES              |                                | 50.00          | 0.00                  | 0.00                 | 0.00        | 50.00          | 50.00                |
| 01 2120 641 2 000                  | LIABILITY INSURANCE            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 641 LIABILITY INSURANCE            |                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2120 670 1 000                  | TRAVEL EXPENSE AND MILEAGE     | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 2120 670 2 000                  | TRAVEL EXPENSE AND MILEAGE     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 670 TRAVEL EXPENSE AND MILEAGE     |                                | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 2120 690 1 000                  | OTHER MISC OBJECTS             | 200.00         | 0.00                  | 0.00                 | 0.00        | 200.00         | 200.00               |
| 01 2120 690 2 000                  | OTHER MISC OBJECTS             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 690 OTHER MISC OBJECTS             |                                | 200.00         | 0.00                  | 0.00                 | 0.00        | 200.00         | 200.00               |
| 2120 GUIDANCE SERVICES             |                                | 72,500.00      | 3,722.70              | 16,226.35            | 22.38       | 56,273.65      | 56,273.65            |
| 2150 SAFETY & SECURITY             |                                |                |                       |                      |             |                |                      |
| 01 2150 318 1 000                  | CONTRACTED OR SECURED SERVICES | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 2150 318 2 000                  | CONTRACTED OR SECURED SERVICES | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 318 CONTRACTED OR SECURED SERVICES |                                | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 2150 410 1 000                  | SUPPLIES                       | 500.00         | 0.00                  | 197.14               | 39.43       | 302.86         | 302.86               |
| 01 2150 410 2 000                  | SUPPLIES                       | 0.00           | 51.96                 | 257.86               | 0.00        | (257.86)       | (257.86)             |
| 410 SUPPLIES                       |                                | 500.00         | 51.96                 | 455.00               | 91.00       | 45.00          | 45.00                |
| 01 2150 530 1 000                  | FURNITURE AND EQUIPMENT        | 2,163.00       | 0.00                  | 0.00                 | 0.00        | 2,163.00       | 2,163.00             |
| 01 2150 530 2 000                  | FURNITURE AND EQUIPMENT        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 530 FURNITURE AND EQUIPMENT        |                                | 2,163.00       | 0.00                  | 0.00                 | 0.00        | 2,163.00       | 2,163.00             |
| 2150 SAFETY & SECURITY             |                                | 3,163.00       | 51.96                 | 455.00               | 14.39       | 2,708.00       | 2,708.00             |
| 2222 SCHOOL LIBRARY SERVICES       |                                |                |                       |                      |             |                |                      |
| 01 2222 110 1 000                  | REGULAR SALARIES               | 31,000.00      | 1,250.21              | 6,221.63             | 20.07       | 24,778.37      | 24,778.37            |
| 01 2222 110 2 000                  | REGULAR SALARIES               | 0.00           | 1,250.21              | 6,221.63             | 0.00        | (6,221.63)     | (6,221.63)           |
| 110 REGULAR SALARIES               |                                | 31,000.00      | 2,500.42              | 12,443.26            | 40.14       | 18,556.74      | 18,556.74            |
| 01 2222 130 1 000                  | OVERTIME SALARIES              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2222 130 2 000                  | OVERTIME SALARIES              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 130 OVERTIME SALARIES              |                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2222 140 1 000                  | CLERICAL/AIDES                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2222 140 2 000                  | CLERICAL/AIDES                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 140 CLERICAL/AIDES                 |                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2222 210 1 000                  | SOCIAL SECURITY                | 2,300.00       | 95.64                 | 475.95               | 20.69       | 1,824.05       | 1,824.05             |
| 01 2222 210 2 000                  | SOCIAL SECURITY                | 0.00           | 95.64                 | 475.95               | 0.00        | (475.95)       | (475.95)             |
| 210 SOCIAL SECURITY                |                                | 2,300.00       | 191.28                | 951.90               | 41.39       | 1,348.10       | 1,348.10             |
| 01 2222 220 1 000                  | RETIREMENT                     | 2,600.00       | 110.86                | 551.72               | 21.22       | 2,048.28       | 2,048.28             |



| Account Number    | Account Description              | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|----------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 01 2222 635 2 000 | PROFESSIONAL DUES                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 635               | PROFESSIONAL DUES                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2222 670 1 000 | TRAVEL EXPENSE AND MILEAGE       | 50.00          | 0.00                  | 0.00                 | 0.00        | 50.00          | 50.00                |
| 01 2222 670 2 000 | TRAVEL EXPENSE AND MILEAGE       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 670               | TRAVEL EXPENSE AND MILEAGE       | 50.00          | 0.00                  | 0.00                 | 0.00        | 50.00          | 50.00                |
| 01 2222 690 1 000 | OTHER MISC OBJECTS               | 100.00         | 0.00                  | 0.00                 | 0.00        | 100.00         | 100.00               |
| 01 2222 690 2 000 | OTHER MISC OBJECTS               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 690               | OTHER MISC OBJECTS               | 100.00         | 0.00                  | 0.00                 | 0.00        | 100.00         | 100.00               |
| 2222              | SCHOOL LIBRARY SERVICES          | 59,740.00      | 4,455.62              | 20,484.55            | 34.29       | 39,255.45      | 39,255.45            |
| <b>2310</b>       | <b>BOARD OF EDUCATION</b>        |                |                       |                      |             |                |                      |
| 01 2310 315 1 000 | ACCOUNTING AND AUDITING SERVICES | 5,000.00       | 0.00                  | 0.00                 | 0.00        | 5,000.00       | 5,000.00             |
| 01 2310 315 2 000 | ACCOUNTING AND AUDITING SERVICES | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 315               | ACCOUNTING AND AUDITING SERVICES | 5,000.00       | 0.00                  | 0.00                 | 0.00        | 5,000.00       | 5,000.00             |
| 01 2310 317 1 000 | LEGAL SERVICES                   | 21,089.00      | 487.50                | 3,290.00             | 15.60       | 17,799.00      | 17,799.00            |
| 01 2310 317 2 000 | LEGAL SERVICES                   | 0.00           | 487.50                | 3,290.00             | 0.00        | (3,290.00)     | (3,290.00)           |
| 317               | LEGAL SERVICES                   | 21,089.00      | 975.00                | 6,580.00             | 31.20       | 14,509.00      | 14,509.00            |
| 01 2310 318 1 000 | CONTRACTED OR SECURED SERVICES   | 2,500.00       | 0.00                  | 3,250.00             | 130.00      | (750.00)       | (750.00)             |
| 01 2310 318 2 000 | CONTRACTED OR SECURED SERVICES   | 0.00           | 0.00                  | 3,250.00             | 0.00        | (3,250.00)     | (3,250.00)           |
| 318               | CONTRACTED OR SECURED SERVICES   | 2,500.00       | 0.00                  | 6,500.00             | 260.00      | (4,000.00)     | (4,000.00)           |
| 01 2310 319 1 000 | OTHER PROF/TECH SERVICES         | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 2310 319 2 000 | OTHER PROF/TECH SERVICES         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 319               | OTHER PROF/TECH SERVICES         | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 2310 350 1 000 | ADVERTISING AND PRINTING         | 5,000.00       | 60.45                 | 474.43               | 9.49        | 4,525.57       | 4,525.57             |
| 01 2310 350 2 000 | ADVERTISING AND PRINTING         | 0.00           | 60.46                 | 474.45               | 0.00        | (474.45)       | (474.45)             |
| 350               | ADVERTISING AND PRINTING         | 5,000.00       | 120.91                | 948.88               | 18.98       | 4,051.12       | 4,051.12             |
| 01 2310 410 1 000 | SUPPLIES                         | 700.00         | 0.00                  | 0.00                 | 0.00        | 700.00         | 700.00               |
| 01 2310 410 2 000 | SUPPLIES                         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 410               | SUPPLIES                         | 700.00         | 0.00                  | 0.00                 | 0.00        | 700.00         | 700.00               |
| 01 2310 630 1 000 | DUES AND FEES                    | 8,000.00       | 0.00                  | 1,040.00             | 13.00       | 6,960.00       | 6,960.00             |
| 01 2310 630 2 000 | DUES AND FEES                    | 0.00           | 0.00                  | 1,040.00             | 0.00        | (1,040.00)     | (1,040.00)           |
| 630               | DUES AND FEES                    | 8,000.00       | 0.00                  | 2,080.00             | 26.00       | 5,920.00       | 5,920.00             |
| 01 2310 641 1 000 | LIABILITY INSURANCE              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2310 641 2 000 | LIABILITY INSURANCE              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 641               | LIABILITY INSURANCE              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2310 642 1 000 | CATASTROPHIC INSURANCE           | 1,250.00       | 0.00                  | 0.00                 | 0.00        | 1,250.00       | 1,250.00             |
| 01 2310 642 2 000 | CATASTROPHIC INSURANCE           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 642               | CATASTROPHIC INSURANCE PREMIUM   | 1,250.00       | 0.00                  | 0.00                 | 0.00        | 1,250.00       | 1,250.00             |
| 01 2310 644 1 000 | BOND INSURANCE                   | 600.00         | 0.00                  | 237.50               | 39.58       | 362.50         | 362.50               |
| 01 2310 644 2 000 | BOND INSURANCE                   | 0.00           | 0.00                  | 237.50               | 0.00        | (237.50)       | (237.50)             |
| 644               | BOND INSURANCE                   | 600.00         | 0.00                  | 475.00               | 79.17       | 125.00         | 125.00               |
| 01 2310 670 1 000 | TRAVEL EXPENSE AND MILEAGE       | 2,500.00       | 0.00                  | 798.00               | 31.92       | 1,702.00       | 1,702.00             |
| 01 2310 670 2 000 | TRAVEL EXPENSE AND MILEAGE       | 0.00           | 0.00                  | 798.00               | 0.00        | (798.00)       | (798.00)             |
| 670               | TRAVEL EXPENSE AND MILEAGE       | 2,500.00       | 0.00                  | 1,596.00             | 63.84       | 904.00         | 904.00               |
| 01 2310 690 1 000 | OTHER MISC OBJECTS               | 2,000.00       | 0.00                  | 0.00                 | 0.00        | 2,000.00       | 2,000.00             |
| 01 2310 690 2 000 | OTHER MISC OBJECTS               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 690               | OTHER MISC OBJECTS               | 2,000.00       | 0.00                  | 0.00                 | 0.00        | 2,000.00       | 2,000.00             |
| 2310              | BOARD OF EDUCATION               | 49,639.00      | 1,095.91              | 18,179.88            | 36.62       | 31,459.12      | 31,459.12            |
| <b>2320</b>       | <b>SUPERINTENDENT</b>            |                |                       |                      |             |                |                      |
| 01 2320 105 1 000 | SUPERINTENDENT SALARY            | 130,000.00     | 5,395.83              | 26,979.15            | 20.75       | 103,020.85     | 103,020.85           |
| 01 2320 105 2 000 | SUPERINTENDENT SALARY            | 0.00           | 5,395.84              | 26,979.20            | 0.00        | (26,979.20)    | (26,979.20)          |
| 105               | SUPERINTENDENT SALARY            | 130,000.00     | 10,791.67             | 53,958.35            | 41.51       | 76,041.65      | 76,041.65            |
| 01 2320 130 1 000 | OVERTIME SALARIES (BKPR)         | 8,504.00       | 196.88                | 2,358.48             | 27.73       | 6,145.52       | 6,145.52             |
| 01 2320 130 2 000 | OVERTIME SALARIES (BKPR)         | 0.00           | 196.87                | 2,358.39             | 0.00        | (2,358.39)     | (2,358.39)           |
| 130               | OVERTIME SALARIES                | 8,504.00       | 393.75                | 4,716.87             | 55.47       | 3,787.13       | 3,787.13             |
| 01 2320 140 1 000 | BOOKKEEPER                       | 37,000.00      | 1,728.14              | 8,070.78             | 21.81       | 28,929.22      | 28,929.22            |
| 01 2320 140 2 000 | BOOKKEEPER                       | 0.00           | 1,728.12              | 8,070.72             | 0.00        | (8,070.72)     | (8,070.72)           |
| 140               | CLERICAL/AIDES                   | 37,000.00      | 3,456.26              | 16,141.50            | 43.63       | 20,858.50      | 20,858.50            |
| 01 2320 210 1 000 | SOCIAL SECURITY                  | 13,000.00      | 543.63                | 2,779.76             | 21.38       | 10,220.24      | 10,220.24            |
| 01 2320 210 2 000 | SOCIAL SECURITY                  | 0.00           | 543.62                | 2,779.69             | 0.00        | (2,779.69)     | (2,779.69)           |
| 210               | SOCIAL SECURITY                  | 13,000.00      | 1,087.25              | 5,559.45             | 42.77       | 7,440.55       | 7,440.55             |
| 01 2320 220 1 000 | RETIREMENT                       | 15,500.00      | 649.20                | 3,317.33             | 21.40       | 12,182.67      | 12,182.67            |
| 01 2320 220 2 000 | RETIREMENT                       | 0.00           | 649.19                | 3,317.25             | 0.00        | (3,317.25)     | (3,317.25)           |

| Account Number    | Account Description                     | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|-----------------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 220               | RETIREMENT                              | 15,500.00      | 1,298.39              | 6,634.58             | 42.80       | 8,865.42       | 8,865.42             |
| 01 2320 221 1 000 | LB 33 RETIREMENT                        | 1,900.00       | 73.97                 | 377.86               | 19.89       | 1,522.14       | 1,522.14             |
| 01 2320 221 2 000 | LB 33 RETIREMENT                        | 0.00           | 73.92                 | 377.81               | 0.00        | (377.81)       | (377.81)             |
| 221               | LB 33 RETIREMENT                        | 1,900.00       | 147.89                | 755.67               | 39.77       | 1,144.33       | 1,144.33             |
| 01 2320 230 1 000 | HEALTH INSURANCE                        | 24,000.00      | 939.62                | 4,698.04             | 19.58       | 19,301.96      | 19,301.96            |
| 01 2320 230 2 000 | HEALTH INSURANCE                        | 0.00           | 939.58                | 4,697.96             | 0.00        | (4,697.96)     | (4,697.96)           |
| 230               | HEALTH INSURANCE                        | 24,000.00      | 1,879.20              | 9,396.00             | 39.15       | 14,604.00      | 14,604.00            |
| 01 2320 260 1 000 | LIFE INSURANCE                          | 325.00         | 12.73                 | 63.67                | 19.59       | 261.33         | 261.33               |
| 01 2320 260 2 000 | LIFE INSURANCE                          | 0.00           | 12.74                 | 63.68                | 0.00        | (63.68)        | (63.68)              |
| 260               | LIFE INSURANCE                          | 325.00         | 25.47                 | 127.35               | 39.18       | 197.65         | 197.65               |
| 01 2320 290 1 000 | OTHER BENEFITS                          | 800.00         | 33.87                 | 170.72               | 21.34       | 629.28         | 629.28               |
| 01 2320 290 2 000 | OTHER BENEFITS                          | 0.00           | 33.88                 | 170.75               | 0.00        | (170.75)       | (170.75)             |
| 290               | OTHER BENEFITS                          | 800.00         | 67.75                 | 341.47               | 42.68       | 458.53         | 458.53               |
| 01 2320 310 1 000 | PROFESSIONAL/TECHNICAL SERV             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 310               | PROFESSIONAL/TECHNICAL SERV             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2320 350 1 000 | ADVERTISING AND PRINTING                | 2,000.00       | 0.00                  | 32.75                | 1.64        | 1,967.25       | 1,967.25             |
| 01 2320 350 2 000 | ADVERTISING AND PRINTING                | 0.00           | 0.00                  | 81.15                | 0.00        | (81.15)        | (81.15)              |
| 350               | ADVERTISING AND PRINTING                | 2,000.00       | 0.00                  | 113.90               | 5.70        | 1,886.10       | 1,886.10             |
| 01 2320 382 1 000 | TELEPHONE                               | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 2320 382 2 000 | TELEPHONE                               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 382               | DISTANCE EDUCATION & TELECOMMUNICATIONS | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 2320 410 1 000 | SUPPLIES                                | 750.00         | 0.00                  | 0.00                 | 0.00        | 750.00         | 750.00               |
| 01 2320 410 1 015 | SUPPLIES                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2320 410 1 034 | SUPPLIES                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2320 410 1 043 | SUPPLIES                                | 0.00           | 113.97                | 123.02               | 0.00        | (123.02)       | (123.02)             |
| 01 2320 410 2 000 | SUPPLIES                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2320 410 2 015 | SUPPLIES                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2320 410 2 034 | SUPPLIES                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2320 410 2 043 | SUPPLIES                                | 0.00           | 0.00                  | 9.05                 | 0.00        | (9.05)         | (9.05)               |
| 410               | SUPPLIES                                | 750.00         | 113.97                | 132.07               | 17.61       | 617.93         | 617.93               |
| 01 2320 460 1 000 | COMPUTER EQUIPMENT (SOFTWARE)           | 1,750.00       | 0.00                  | 0.00                 | 0.00        | 1,750.00       | 1,750.00             |
| 01 2320 460 2 000 | COMPUTER EQUIPMENT (SOFTWARE)           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 460               | COMPUTER EQUIPMENT (SOFTWARE)           | 1,750.00       | 0.00                  | 0.00                 | 0.00        | 1,750.00       | 1,750.00             |
| 01 2320 530 1 000 | FURNITURE AND EQUIPMENT                 | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 2320 530 2 000 | FURNITURE AND EQUIPMENT                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 530               | FURNITURE AND EQUIPMENT                 | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 2320 560 1 000 | COMPUTER EQUIPMENT (HARDWARE)           | 1,000.00       | 69.00                 | 69.00                | 6.90        | 931.00         | 931.00               |
| 01 2320 560 2 000 | COMPUTER EQUIPMENT (HARDWARE)           | 0.00           | 69.00                 | 69.00                | 0.00        | (69.00)        | (69.00)              |
| 560               | COMPUTER EQUIPMENT (HARDWARE)           | 1,000.00       | 138.00                | 138.00               | 13.80       | 862.00         | 862.00               |
| 01 2320 630 1 000 | DUES AND FEES                           | 1,500.00       | 47.50                 | 352.00               | 23.47       | 1,148.00       | 1,148.00             |
| 01 2320 630 2 000 | DUES AND FEES                           | 0.00           | 47.50                 | 352.00               | 0.00        | (352.00)       | (352.00)             |
| 630               | DUES AND FEES                           | 1,500.00       | 95.00                 | 704.00               | 46.93       | 796.00         | 796.00               |
| 01 2320 642 1 000 | FIDELITY BOND PREMIUMS                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2320 642 2 000 | FIDELITY BOND PREMIUMS                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 642               | CATASTROPHIC INSURANCE PREMIUM          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2320 670 1 000 | TRAVEL EXPENSE AND MILEAGE              | 500.00         | 11.30                 | 227.08               | 45.42       | 272.92         | 272.92               |
| 01 2320 670 2 000 | TRAVEL EXPENSE AND MILEAGE              | 0.00           | 11.29                 | 227.06               | 0.00        | (227.06)       | (227.06)             |
| 670               | TRAVEL EXPENSE AND MILEAGE              | 500.00         | 22.59                 | 454.14               | 90.83       | 45.86          | 45.86                |
| 01 2320 690 1 000 | OTHER MISC OBJECTS                      | 500.00         | 0.00                  | 279.13               | 55.83       | 220.87         | 220.87               |
| 01 2320 690 2 000 | OTHER MISC OBJECTS                      | 0.00           | 0.00                  | 279.12               | 0.00        | (279.12)       | (279.12)             |
| 690               | OTHER MISC OBJECTS                      | 500.00         | 0.00                  | 558.25               | 111.65      | (58.25)        | (58.25)              |
| 2320              | SUPERINTENDENT                          | 240,029.00     | 19,517.19             | 99,731.60            | 41.55       | 140,297.40     | 140,297.40           |
| 2410              | OFFICE OF THE PRINCIPAL                 |                |                       |                      |             |                |                      |
| 01 2410 110 1 000 | REGULAR SALARIES                        | 178,100.00     | 6,891.67              | 34,458.35            | 19.35       | 143,641.65     | 143,641.65           |
| 01 2410 110 2 000 | REGULAR SALARIES                        | 0.00           | 7,875.00              | 39,375.00            | 0.00        | (39,375.00)    | (39,375.00)          |
| 110               | REGULAR SALARIES                        | 178,100.00     | 14,766.67             | 73,833.35            | 41.46       | 104,266.65     | 104,266.65           |
| 01 2410 130 1 000 | OVERTIME SALARIES                       | 2,000.00       | 0.00                  | 102.37               | 5.12        | 1,897.63       | 1,897.63             |
| 01 2410 130 2 000 | OVERTIME SALARIES                       | 0.00           | 32.22                 | 418.86               | 0.00        | (418.86)       | (418.86)             |
| 130               | OVERTIME SALARIES                       | 2,000.00       | 32.22                 | 521.23               | 26.06       | 1,478.77       | 1,478.77             |
| 01 2410 140 1 000 | CLERICAL/AIDES                          | 59,869.00      | 3,312.52              | 17,025.33            | 28.44       | 42,843.67      | 42,843.67            |
| 01 2410 140 2 000 | CLERICAL/AIDES                          | 0.00           | 2,724.38              | 13,048.81            | 0.00        | (13,048.81)    | (13,048.81)          |
| 140               | CLERICAL/AIDES                          | 59,869.00      | 6,036.90              | 30,074.14            | 50.23       | 29,794.86      | 29,794.86            |
| 01 2410 210 1 000 | SOCIAL SECURITY                         | 18,160.00      | 765.27                | 3,871.36             | 21.32       | 14,288.64      | 14,288.64            |

**Expenditure Report by Function/Summary**  
Regular; Processing Month 01/2019

| Account Number    | Account Description            | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|--------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 01 2410 210 2 000 | SOCIAL SECURITY                | 0.00           | 813.31                | 4,042.42             | 0.00        | (4,042.42)     | (4,042.42)           |
| 210               | SOCIAL SECURITY                | 18,160.00      | 1,578.58              | 7,913.78             | 43.58       | 10,246.22      | 10,246.22            |
| 01 2410 220 1 000 | RETIREMENT                     | 21,500.00      | 904.90                | 4,554.23             | 21.18       | 16,945.77      | 16,945.77            |
| 01 2410 220 2 000 | RETIREMENT                     | 0.00           | 942.79                | 4,665.69             | 0.00        | (4,665.69)     | (4,665.69)           |
| 220               | RETIREMENT                     | 21,500.00      | 1,847.69              | 9,219.92             | 42.88       | 12,280.08      | 12,280.08            |
| 01 2410 221 1 000 | LB 33 RETIREMENT               | 2,400.00       | 103.08                | 518.73               | 21.61       | 1,881.27       | 1,881.27             |
| 01 2410 221 2 000 | LB 33 RETIREMENT               | 0.00           | 107.38                | 531.42               | 0.00        | (531.42)       | (531.42)             |
| 221               | LB 33 RETIREMENT               | 2,400.00       | 210.46                | 1,050.15             | 43.76       | 1,349.85       | 1,349.85             |
| 01 2410 230 1 000 | HEALTH INSURANCE               | 47,847.00      | 1,631.43              | 7,985.17             | 16.69       | 39,861.83      | 39,861.83            |
| 01 2410 230 2 000 | HEALTH INSURANCE               | 0.00           | 2,256.28              | 11,270.91            | 0.00        | (11,270.91)    | (11,270.91)          |
| 230               | HEALTH INSURANCE               | 47,847.00      | 3,887.71              | 19,256.08            | 40.25       | 28,590.92      | 28,590.92            |
| 01 2410 290 1 000 | OTHER BENEFITS                 | 500.00         | 33.77                 | 166.58               | 33.32       | 333.42         | 333.42               |
| 01 2410 290 2 000 | OTHER BENEFITS                 | 0.00           | 49.76                 | 250.56               | 0.00        | (250.56)       | (250.56)             |
| 290               | OTHER BENEFITS                 | 500.00         | 83.53                 | 417.14               | 83.43       | 82.86          | 82.86                |
| 01 2410 318 1 000 | CONTRACTED OR SECURED SERVICES | 500.00         | 0.00                  | 307.50               | 61.50       | 192.50         | 192.50               |
| 01 2410 318 2 000 | CONTRACTED OR SECURED SERVICES | 0.00           | 0.00                  | 307.50               | 0.00        | (307.50)       | (307.50)             |
| 318               | CONTRACTED OR SECURED SERVICES | 500.00         | 0.00                  | 615.00               | 123.00      | (115.00)       | (115.00)             |
| 01 2410 341 1 000 | POSTAGE                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2410 341 2 000 | POSTAGE                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 341               | POSTAGE                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2410 410 1 000 | SUPPLIES                       | 6,000.00       | 0.00                  | 0.00                 | 0.00        | 6,000.00       | 6,000.00             |
| 01 2410 410 1 014 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2410 410 1 017 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2410 410 1 028 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2410 410 1 035 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2410 410 1 039 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2410 410 1 040 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2410 410 1 051 | SUPPLIES                       | 0.00           | 35.99                 | 58.60                | 0.00        | (58.60)        | (58.60)              |
| 01 2410 410 1 056 | SUPPLIES                       | 0.00           | 0.00                  | 2.09                 | 0.00        | (2.09)         | (2.09)               |
| 01 2410 410 1 059 | SUPPLIES                       | 0.00           | 0.00                  | 326.91               | 0.00        | (326.91)       | (326.91)             |
| 01 2410 410 2 000 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2410 410 2 011 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2410 410 2 027 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2410 410 2 036 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2410 410 2 044 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2410 410 2 051 | SUPPLIES                       | 0.00           | 93.57                 | 1,513.97             | 0.00        | (1,513.97)     | (1,513.97)           |
| 01 2410 410 2 052 | SUPPLIES                       | 0.00           | 0.00                  | 371.30               | 0.00        | (371.30)       | (371.30)             |
| 01 2410 410 2 055 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 410               | SUPPLIES                       | 6,000.00       | 129.56                | 2,272.87             | 37.88       | 3,727.13       | 3,727.13             |
| 01 2410 460 1 000 | COMPUTER EQUIPMENT (SOFTWARE)  | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 2410 460 2 000 | COMPUTER EQUIPMENT (SOFTWARE)  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 460               | COMPUTER EQUIPMENT (SOFTWARE)  | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 2410 530 1 000 | FURNITURE AND EQUIPMENT        | 1,000.00       | 0.00                  | 153.83               | 15.38       | 846.17         | 846.17               |
| 01 2410 530 2 000 | FURNITURE AND EQUIPMENT        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 530               | FURNITURE AND EQUIPMENT        | 1,000.00       | 0.00                  | 153.83               | 15.38       | 846.17         | 846.17               |
| 01 2410 560 1 000 | COMPUTER EQUIPMENT (HARDWARE)  | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 2410 560 2 000 | COMPUTER EQUIPMENT (HARDWARE)  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 560               | COMPUTER EQUIPMENT (HARDWARE)  | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 2410 630 1 000 | DUES AND FEES                  | 3,000.00       | 0.00                  | 0.00                 | 0.00        | 3,000.00       | 3,000.00             |
| 01 2410 630 2 000 | DUES AND FEES                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 630               | DUES AND FEES                  | 3,000.00       | 0.00                  | 0.00                 | 0.00        | 3,000.00       | 3,000.00             |
| 01 2410 670 1 000 | TRAVEL EXPENSE AND MILEAGE     | 500.00         | 0.00                  | 940.30               | 188.06      | (440.30)       | (440.30)             |
| 01 2410 670 2 000 | TRAVEL EXPENSE AND MILEAGE     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 670               | TRAVEL EXPENSE AND MILEAGE     | 500.00         | 0.00                  | 940.30               | 188.06      | (440.30)       | (440.30)             |
| 01 2410 690 1 000 | OTHER MISC OBJECTS             | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 2410 690 2 000 | OTHER MISC OBJECTS             | 0.00           | 0.00                  | 27.69                | 0.00        | (27.69)        | (27.69)              |
| 690               | OTHER MISC OBJECTS             | 500.00         | 0.00                  | 27.69                | 5.54        | 472.31         | 472.31               |
| 2410              | OFFICE OF THE PRINCIPAL        | 343,876.00     | 28,573.32             | 146,295.48           | 42.54       | 197,580.52     | 197,580.52           |
| 2510              | GENERAL BUSINESS SUPPORT       |                |                       |                      |             |                |                      |
| 01 2510 240 1 000 | WORKER'S COMPENSATION          | 12,000.00      | 0.00                  | 0.00                 | 0.00        | 12,000.00      | 12,000.00            |
| 01 2510 240 2 000 | WORKER'S COMPENSATION          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 240               | WORKER'S COMPENSATION          | 12,000.00      | 0.00                  | 0.00                 | 0.00        | 12,000.00      | 12,000.00            |
| 01 2510 318 1 000 | CONTRACTED OR SECURED SERVICES | 9,000.00       | 178.41                | 1,352.13             | 15.02       | 7,647.87       | 7,647.87             |

| Account Number    | Account Description                     | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|-----------------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 01 2510 318 2 000 | CONTRACTED OR SECURED SERVICES          | 0.00           | 233.55                | 1,432.16             | 0.00        | (1,432.16)     | (1,432.16)           |
| 318               | CONTRACTED OR SECURED SERVICES          | 9,000.00       | 411.96                | 2,784.29             | 30.94       | 6,215.71       | 6,215.71             |
| 01 2510 319 1 000 | OTHER PROF/TECH SERVICES                | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 2510 319 2 000 | OTHER PROF/TECH SERVICES                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 319               | OTHER PROF/TECH SERVICES                | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 2510 327 1 000 | POSTAGE MACHINE LEASE                   | 1,500.00       | 0.00                  | 84.00                | 5.60        | 1,416.00       | 1,416.00             |
| 01 2510 327 2 000 | POSTAGE MACHINE LEASE                   | 0.00           | 0.00                  | 252.00               | 0.00        | (252.00)       | (252.00)             |
| 327               | RENTALS OR LEASES                       | 1,500.00       | 0.00                  | 336.00               | 22.40       | 1,164.00       | 1,164.00             |
| 01 2510 381 1 000 | POSTAGE                                 | 4,000.00       | 194.80                | 468.86               | 11.72       | 3,531.14       | 3,531.14             |
| 01 2510 381 2 000 | POSTAGE                                 | 0.00           | 584.38                | 1,385.37             | 0.00        | (1,385.37)     | (1,385.37)           |
| 381               | POSTAGE                                 | 4,000.00       | 779.18                | 1,854.23             | 46.36       | 2,145.77       | 2,145.77             |
| 01 2510 382 1 000 | TELEPHONE                               | 6,800.00       | 275.99                | 728.20               | 10.71       | 6,071.80       | 6,071.80             |
| 01 2510 382 2 000 | TELEPHONE                               | 0.00           | 837.75                | 2,203.50             | 0.00        | (2,203.50)     | (2,203.50)           |
| 382               | DISTANCE EDUCATION & TELECOMMUNICATIONS | 6,800.00       | 1,113.74              | 2,931.70             | 43.11       | 3,868.30       | 3,868.30             |
| 01 2510 410 1 000 | SUPPLIES                                | 5,500.00       | 0.00                  | 0.00                 | 0.00        | 5,500.00       | 5,500.00             |
| 01 2510 410 1 002 | SUPPLIES                                | 0.00           | 72.15                 | 404.26               | 0.00        | (404.26)       | (404.26)             |
| 01 2510 410 2 000 | SUPPLIES                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2510 410 2 002 | SUPPLIES                                | 0.00           | 72.13                 | 404.23               | 0.00        | (404.23)       | (404.23)             |
| 410               | SUPPLIES                                | 5,500.00       | 144.28                | 808.49               | 14.70       | 4,691.51       | 4,691.51             |
| 01 2510 460 1 000 | COMPUTER EQUIPMENT (SOFTWARE)           | 3,700.00       | 0.00                  | 0.00                 | 0.00        | 3,700.00       | 3,700.00             |
| 01 2510 460 2 000 | COMPUTER EQUIPMENT (SOFTWARE)           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 460               | COMPUTER EQUIPMENT (SOFTWARE)           | 3,700.00       | 0.00                  | 0.00                 | 0.00        | 3,700.00       | 3,700.00             |
| 01 2510 530 1 000 | FURNITURE AND EQUIPMENT                 | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 2510 530 2 000 | FURNITURE AND EQUIPMENT                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 530               | FURNITURE AND EQUIPMENT                 | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 2510 560 1 000 | COMPUTER EQUIPMENT (HARDWARE)           | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 2510 560 2 000 | COMPUTER EQUIPMENT (HARDWARE)           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 560               | COMPUTER EQUIPMENT (HARDWARE)           | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 2510 690 1 000 | OTHER MISC OBJECTS                      | 1,075.00       | 15.00                 | 124.50               | 11.58       | 950.50         | 950.50               |
| 01 2510 690 2 000 | OTHER MISC OBJECTS                      | 0.00           | 15.00                 | 124.50               | 0.00        | (124.50)       | (124.50)             |
| 690               | OTHER MISC OBJECTS                      | 1,075.00       | 30.00                 | 249.00               | 23.16       | 826.00         | 826.00               |
| 2510              | GENERAL BUSINESS SUPPORT                | 45,075.00      | 2,479.16              | 8,963.71             | 19.89       | 36,111.29      | 36,111.29            |
| 2520              | VEHICLE ACQUISITION,SERV,MTNCE          |                |                       |                      |             |                |                      |
| 01 2520 550 1 000 | VEHICLE ACQUISITION                     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2520 550 2 000 | VEHICLE ACQUISITION                     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 550               | OTHER VEHICLE ACQUISITIONS/NOT BUSES    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 2520              | VEHICLE ACQUISITION,SERV,MTNCE          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 2610              | OPERATION OF PLANT                      |                |                       |                      |             |                |                      |
| 01 2610 110 1 000 | REGULAR SALARIES                        | 112,000.00     | 5,029.97              | 20,297.25            | 18.12       | 91,702.75      | 91,702.75            |
| 01 2610 110 2 000 | REGULAR SALARIES                        | 0.00           | 5,029.93              | 20,297.14            | 0.00        | (20,297.14)    | (20,297.14)          |
| 110               | REGULAR SALARIES                        | 112,000.00     | 10,059.90             | 40,594.39            | 36.24       | 71,405.61      | 71,405.61            |
| 01 2610 130 1 000 | OVERTIME SALARIES                       | 26,000.00      | 1,383.62              | 4,563.58             | 17.55       | 21,436.42      | 21,436.42            |
| 01 2610 130 2 000 | OVERTIME SALARIES                       | 0.00           | 1,383.61              | 4,563.51             | 0.00        | (4,563.51)     | (4,563.51)           |
| 130               | OVERTIME SALARIES                       | 26,000.00      | 2,767.23              | 9,127.09             | 35.10       | 16,872.91      | 16,872.91            |
| 01 2610 210 1 000 | SOCIAL SECURITY                         | 10,500.00      | 569.94                | 1,942.53             | 18.50       | 8,557.47       | 8,557.47             |
| 01 2610 210 2 000 | SOCIAL SECURITY                         | 0.00           | 569.94                | 1,942.38             | 0.00        | (1,942.38)     | (1,942.38)           |
| 210               | SOCIAL SECURITY                         | 10,500.00      | 1,139.88              | 3,884.91             | 37.00       | 6,615.09       | 6,615.09             |
| 01 2610 220 1 000 | RETIREMENT                              | 13,000.00      | 568.76                | 2,204.68             | 16.96       | 10,795.32      | 10,795.32            |
| 01 2610 220 2 000 | RETIREMENT                              | 0.00           | 568.72                | 2,204.54             | 0.00        | (2,204.54)     | (2,204.54)           |
| 220               | RETIREMENT                              | 13,000.00      | 1,137.48              | 4,409.22             | 33.92       | 8,590.78       | 8,590.78             |
| 01 2610 221 1 000 | LB 33 RETIREMENT                        | 2,000.00       | 64.76                 | 251.07               | 12.55       | 1,748.93       | 1,748.93             |
| 01 2610 221 2 000 | LB 33 RETIREMENT                        | 0.00           | 64.79                 | 251.11               | 0.00        | (251.11)       | (251.11)             |
| 221               | LB 33 RETIREMENT                        | 2,000.00       | 129.55                | 502.18               | 25.11       | 1,497.82       | 1,497.82             |
| 01 2610 230 1 000 | HEALTH INSURANCE                        | 33,000.00      | 1,434.82              | 7,469.79             | 22.64       | 25,530.21      | 25,530.21            |
| 01 2610 230 2 000 | HEALTH INSURANCE                        | 0.00           | 1,434.76              | 7,469.51             | 0.00        | (7,469.51)     | (7,469.51)           |
| 230               | HEALTH INSURANCE                        | 33,000.00      | 2,869.58              | 14,939.30            | 45.27       | 18,060.70      | 18,060.70            |
| 01 2610 290 1 000 | OTHER BENEFITS                          | 700.00         | 21.13                 | 116.00               | 16.57       | 584.00         | 584.00               |
| 01 2610 290 2 000 | OTHER BENEFITS                          | 0.00           | 21.22                 | 116.07               | 0.00        | (116.07)       | (116.07)             |
| 290               | OTHER BENEFITS                          | 700.00         | 42.35                 | 232.07               | 33.15       | 467.93         | 467.93               |
| 01 2610 318 1 000 | CONTRACTED OR SECURED SERVICES          | 5,000.00       | 237.50                | 237.50               | 4.75        | 4,762.50       | 4,762.50             |
| 01 2610 318 2 000 | CONTRACTED OR SECURED SERVICES          | 0.00           | 237.50                | 792.00               | 0.00        | (792.00)       | (792.00)             |

| Account Number    | Account Description                     | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|-----------------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 318               | CONTRACTED OR SECURED SERVICES          | 5,000.00       | 475.00                | 1,029.50             | 20.59       | 3,970.50       | 3,970.50             |
| 01 2610 321 1 000 | FUEL                                    | 30,000.00      | 0.00                  | 1,028.14             | 3.43        | 28,971.86      | 28,971.86            |
| 01 2610 321 2 000 | FUEL                                    | 0.00           | 0.00                  | 572.25               | 0.00        | (572.25)       | (572.25)             |
| 321               | FUEL                                    | 30,000.00      | 0.00                  | 1,600.39             | 5.33        | 28,399.61      | 28,399.61            |
| 01 2610 322 1 000 | ELECTRICITY                             | 130,000.00     | 986.97                | 5,325.15             | 4.10        | 124,674.85     | 124,674.85           |
| 01 2610 322 2 000 | ELECTRICITY                             | 0.00           | 11,288.98             | 32,498.28            | 0.00        | (32,498.28)    | (32,498.28)          |
| 322               | ELECTRICITY                             | 130,000.00     | 12,275.95             | 37,823.43            | 29.09       | 92,176.57      | 92,176.57            |
| 01 2610 323 1 000 | WATER AND SEWER                         | 16,500.00      | 471.10                | 2,391.66             | 14.49       | 14,108.34      | 14,108.34            |
| 01 2610 323 2 000 | WATER AND SEWER                         | 0.00           | 627.13                | 3,418.47             | 0.00        | (3,418.47)     | (3,418.47)           |
| 323               | WATER AND SEWER                         | 16,500.00      | 1,098.23              | 5,810.13             | 35.21       | 10,689.87      | 10,689.87            |
| 01 2610 336 1 000 | GAS AND OIL                             | 4,500.00       | 25.11                 | 297.94               | 6.62        | 4,202.06       | 4,202.06             |
| 01 2610 336 2 000 | GAS AND OIL                             | 0.00           | 25.10                 | 297.94               | 0.00        | (297.94)       | (297.94)             |
| 336               | GAS AND OIL                             | 4,500.00       | 50.21                 | 595.88               | 13.24       | 3,904.12       | 3,904.12             |
| 01 2610 410 1 000 | SUPPLIES                                | 22,000.00      | 0.00                  | 0.00                 | 0.00        | 22,000.00      | 22,000.00            |
| 01 2610 410 1 021 | SUPPLIES                                | 0.00           | 835.70                | 3,654.90             | 0.00        | (3,654.90)     | (3,654.90)           |
| 01 2610 410 2 000 | SUPPLIES                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2610 410 2 021 | SUPPLIES                                | 0.00           | 1,114.12              | 3,689.65             | 0.00        | (3,689.65)     | (3,689.65)           |
| 410               | SUPPLIES                                | 22,000.00      | 1,949.82              | 7,344.55             | 33.38       | 14,655.45      | 14,655.45            |
| 01 2610 690 1 000 | OTHER MISC OBJECTS                      | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 2610 690 2 000 | OTHER MISC OBJECTS                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 690               | OTHER MISC OBJECTS                      | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 2610              | OPERATION OF PLANT                      | 406,200.00     | 33,995.18             | 127,893.04           | 31.49       | 278,306.96     | 278,306.96           |
| 2620              | MAINTENANCE OF PLANT                    |                |                       |                      |             |                |                      |
| 01 2620 110 1 000 | REGULAR SALARIES                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2620 110 2 000 | REGULAR SALARIES                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 110               | REGULAR SALARIES                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2620 210 1 000 | SOCIAL SECURITY                         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2620 210 2 000 | SOCIAL SECURITY                         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 210               | SOCIAL SECURITY                         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2620 220 1 000 | RETIREMENT                              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2620 220 2 000 | RETIREMENT                              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 220               | RETIREMENT                              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2620 221 1 000 | LB 33 RETIREMENT                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2620 221 2 000 | LB 33 RETIREMENT                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 221               | LB 33 RETIREMENT                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2620 318 1 000 | CONTRACTED OR SECURED SERVICES          | 83,600.00      | 779.86                | 15,866.29            | 18.98       | 67,733.71      | 67,733.71            |
| 01 2620 318 2 000 | CONTRACTED OR SECURED SERVICES          | 0.00           | 608.40                | 9,238.47             | 0.00        | (9,238.47)     | (9,238.47)           |
| 318               | CONTRACTED OR SECURED SERVICES          | 83,600.00      | 1,388.26              | 25,104.76            | 30.03       | 58,495.24      | 58,495.24            |
| 01 2620 328 1 000 | PROPERTY INSURANCE                      | 40,000.00      | 0.00                  | 0.00                 | 0.00        | 40,000.00      | 40,000.00            |
| 01 2620 328 2 000 | PROPERTY INSURANCE                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 328               | PROPERTY INSURANCE                      | 40,000.00      | 0.00                  | 0.00                 | 0.00        | 40,000.00      | 40,000.00            |
| 01 2620 329 1 000 | OTHER PROPERTY SERVICES                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2620 329 2 000 | OTHER PROPERTY SERVICES                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 329               | OTHER PROPERTY SERVICES                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2620 382 1 000 | TELEPHONE                               | 8,100.00       | 27.03                 | 134.99               | 1.67        | 7,965.01       | 7,965.01             |
| 01 2620 382 2 000 | TELEPHONE                               | 0.00           | 199.72                | 7,182.64             | 0.00        | (7,182.64)     | (7,182.64)           |
| 382               | DISTANCE EDUCATION & TELECOMMUNICATIONS | 8,100.00       | 226.75                | 7,317.63             | 90.34       | 782.37         | 782.37               |
| 01 2620 530 1 000 | FURNITURE AND EQUIPMENT                 | 11,100.00      | 616.75                | 616.75               | 5.56        | 10,483.25      | 10,483.25            |
| 01 2620 530 2 000 | FURNITURE AND EQUIPMENT                 | 0.00           | 24.99                 | 304.36               | 0.00        | (304.36)       | (304.36)             |
| 530               | FURNITURE AND EQUIPMENT                 | 11,100.00      | 641.74                | 921.11               | 8.30        | 10,178.89      | 10,178.89            |
| 01 2620 690 1 000 | OTHER MISC OBJECTS                      | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 2620 690 2 000 | OTHER MISC OBJECTS                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 690               | OTHER MISC OBJECTS                      | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 2620              | MAINTENANCE OF PLANT                    | 143,800.00     | 2,256.75              | 33,343.50            | 23.19       | 110,456.50     | 110,456.50           |
| 2750              | PUPIL TRANSPORTATION SERV-REG           |                |                       |                      |             |                |                      |
| 01 2750 110 1 000 | REGULAR SALARIES                        | 47,000.00      | 2,833.59              | 10,982.59            | 23.37       | 36,017.41      | 36,017.41            |
| 01 2750 110 2 000 | REGULAR SALARIES                        | 0.00           | 4,250.38              | 16,473.88            | 0.00        | (16,473.88)    | (16,473.88)          |
| 110               | REGULAR SALARIES                        | 47,000.00      | 7,083.97              | 27,456.47            | 58.42       | 19,543.53      | 19,543.53            |
| 01 2750 130 1 000 | OVERTIME SALARIES                       | 2,500.00       | 78.59                 | 450.84               | 18.03       | 2,049.16       | 2,049.16             |
| 01 2750 130 2 000 | OVERTIME SALARIES                       | 0.00           | 117.88                | 676.20               | 0.00        | (676.20)       | (676.20)             |
| 130               | OVERTIME SALARIES                       | 2,500.00       | 196.47                | 1,127.04             | 45.08       | 1,372.96       | 1,372.96             |
| 01 2750 210 1 000 | SOCIAL SECURITY                         | 4,000.00       | 172.62                | 823.25               | 20.58       | 3,176.75       | 3,176.75             |
| 01 2750 210 2 000 | SOCIAL SECURITY                         | 0.00           | 258.95                | 1,235.20             | 0.00        | (1,235.20)     | (1,235.20)           |
| 210               | SOCIAL SECURITY                         | 4,000.00       | 431.57                | 2,058.45             | 51.46       | 1,941.55       | 1,941.55             |

| Account Number                              | Account Description                | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|---------------------------------------------|------------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 01 2750 220 1 000                           | RETIREMENT                         | 4,500.00       | 200.28                | 956.22               | 21.25       | 3,543.78       | 3,543.78             |
| 01 2750 220 2 000                           | RETIREMENT                         | 0.00           | 300.25                | 1,433.85             | 0.00        | (1,433.85)     | (1,433.85)           |
| 220 RETIREMENT                              |                                    | 4,500.00       | 500.53                | 2,390.07             | 53.11       | 2,109.93       | 2,109.93             |
| 01 2750 221 1 000                           | LB 33 RETIREMENT                   | 500.00         | 22.81                 | 109.08               | 21.82       | 390.92         | 390.92               |
| 01 2750 221 2 000                           | LB 33 RETIREMENT                   | 0.00           | 34.16                 | 163.13               | 0.00        | (163.13)       | (163.13)             |
| 221 LB 33 RETIREMENT                        |                                    | 500.00         | 56.97                 | 272.21               | 54.44       | 227.79         | 227.79               |
| 01 2750 230 1 000                           | HEALTH INSURANCE                   | 8,500.00       | 274.09                | 1,391.08             | 16.37       | 7,108.92       | 7,108.92             |
| 01 2750 230 2 000                           | HEALTH INSURANCE                   | 0.00           | 411.12                | 2,086.61             | 0.00        | (2,086.61)     | (2,086.61)           |
| 230 HEALTH INSURANCE                        |                                    | 8,500.00       | 685.21                | 3,477.69             | 40.91       | 5,022.31       | 5,022.31             |
| 01 2750 290 1 000                           | OTHER BENEFITS                     | 0.00           | 2.53                  | 13.58                | 0.00        | (13.58)        | (13.58)              |
| 01 2750 290 2 000                           | OTHER BENEFITS                     | 0.00           | 3.85                  | 20.43                | 0.00        | (20.43)        | (20.43)              |
| 290 OTHER BENEFITS                          |                                    | 0.00           | 6.38                  | 34.01                | 0.00        | (34.01)        | (34.01)              |
| 01 2750 328 1 000                           | PROPERTY INSURANCE                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2750 328 2 000                           | PROPERTY INSURANCE                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 328 PROPERTY INSURANCE                      |                                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2750 331 1 000                           | CONTRACTED PUPIL TRANSPORT         | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 2750 331 2 000                           | CONTRACTED PUPIL TRANSPORT         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 331 CONTRACTED PUPIL TRANSPORT              |                                    | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 2750 332 1 000                           | MILEAGE TO PARENTS                 | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 2750 332 2 000                           | MILEAGE TO PARENTS                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 332 MILEAGE TO PARENTS                      |                                    | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 2750 336 1 000                           | GAS AND OIL                        | 42,100.00      | 71.53                 | 4,637.32             | 11.02       | 37,462.68      | 37,462.68            |
| 01 2750 336 2 000                           | GAS AND OIL                        | 0.00           | 107.30                | 6,955.95             | 0.00        | (6,955.95)     | (6,955.95)           |
| 336 GAS AND OIL                             |                                    | 42,100.00      | 178.83                | 11,593.27            | 27.54       | 30,506.73      | 30,506.73            |
| 01 2750 337 1 000                           | TIRES AND PARTS                    | 15,000.00      | 87.34                 | 3,078.25             | 20.52       | 11,921.75      | 11,921.75            |
| 01 2750 337 2 000                           | TIRES AND PARTS                    | 0.00           | 130.98                | 4,617.29             | 0.00        | (4,617.29)     | (4,617.29)           |
| 337 TIRES AND PARTS                         |                                    | 15,000.00      | 218.32                | 7,695.54             | 51.30       | 7,304.46       | 7,304.46             |
| 01 2750 338 1 000                           | BUS REPAIRS AND MTNCE              | 10,900.00      | 87.20                 | 2,185.27             | 20.05       | 8,714.73       | 8,714.73             |
| 01 2750 338 2 000                           | BUS REPAIRS AND MTNCE              | 0.00           | 130.80                | 3,277.88             | 0.00        | (3,277.88)     | (3,277.88)           |
| 338 BUS REPAIRS AND MTNCE                   |                                    | 10,900.00      | 218.00                | 5,463.15             | 50.12       | 5,436.85       | 5,436.85             |
| 01 2750 382 1 000                           | TELEPHONE                          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2750 382 2 000                           | TELEPHONE                          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 382 DISTANCE EDUCATION & TELECOMMUNICATIONS |                                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2750 540 1 000                           | BUS ACQUISITION                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2750 540 2 000                           | BUS ACQUISITION                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 540 VEHICLE ACQUISITION                     |                                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2750 630 1 000                           | DUES AND FEES                      | 2,000.00       | 48.00                 | 126.00               | 6.30        | 1,874.00       | 1,874.00             |
| 01 2750 630 2 000                           | DUES AND FEES                      | 0.00           | 72.00                 | 189.00               | 0.00        | (189.00)       | (189.00)             |
| 630 DUES AND FEES                           |                                    | 2,000.00       | 120.00                | 315.00               | 15.75       | 1,685.00       | 1,685.00             |
| 01 2750 690 1 000                           | OTHER MISC OBJECTS                 | 1,000.00       | 0.00                  | 447.46               | 44.75       | 552.54         | 552.54               |
| 01 2750 690 2 000                           | OTHER MISC OBJECTS                 | 0.00           | 0.00                  | 671.20               | 0.00        | (671.20)       | (671.20)             |
| 690 OTHER MISC OBJECTS                      |                                    | 1,000.00       | 0.00                  | 1,118.66             | 111.87      | (118.66)       | (118.66)             |
| 2750 PUPIL TRANSPORTATION SERV-REG          |                                    | 140,000.00     | 9,696.25              | 63,001.56            | 45.00       | 76,998.44      | 76,998.44            |
| <b>2760</b>                                 | <b>TRANSPORTATION-SPED SCH AGE</b> |                |                       |                      |             |                |                      |
| 01 2760 110 1 000                           | REGULAR SALARIES                   | 2,900.00       | 0.00                  | 0.00                 | 0.00        | 2,900.00       | 2,900.00             |
| 01 2760 110 2 000                           | REGULAR SALARIES                   | 0.00           | 465.60                | 2,197.05             | 0.00        | (2,197.05)     | (2,197.05)           |
| 110 REGULAR SALARIES                        |                                    | 2,900.00       | 465.60                | 2,197.05             | 75.76       | 702.95         | 702.95               |
| 01 2760 210 1 000                           | SOCIAL SECURITY                    | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 2760 210 2 000                           | SOCIAL SECURITY                    | 0.00           | 35.61                 | 168.08               | 0.00        | (168.08)       | (168.08)             |
| 210 SOCIAL SECURITY                         |                                    | 500.00         | 35.61                 | 168.08               | 33.62       | 331.92         | 331.92               |
| 01 2760 220 1 000                           | RETIREMENT                         | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 2760 220 2 000                           | RETIREMENT                         | 0.00           | 41.28                 | 194.79               | 0.00        | (194.79)       | (194.79)             |
| 220 RETIREMENT                              |                                    | 500.00         | 41.28                 | 194.79               | 38.96       | 305.21         | 305.21               |
| 01 2760 221 1 000                           | LB 33 RETIREMENT                   | 100.00         | 0.00                  | 0.00                 | 0.00        | 100.00         | 100.00               |
| 01 2760 221 2 000                           | LB 33 RETIREMENT                   | 0.00           | 4.70                  | 22.20                | 0.00        | (22.20)        | (22.20)              |
| 221 LB 33 RETIREMENT                        |                                    | 100.00         | 4.70                  | 22.20                | 22.20       | 77.80          | 77.80                |
| 01 2760 328 1 000                           | PROPERTY INSURANCE                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2760 328 2 000                           | PROPERTY INSURANCE                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 328 PROPERTY INSURANCE                      |                                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2760 331 1 000                           | CONTRACTED PUPIL TRANSPORT         | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 2760 331 2 000                           | CONTRACTED PUPIL TRANSPORT         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 331 CONTRACTED PUPIL TRANSPORT              |                                    | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 2760 332 1 000                           | MILEAGE TO PARENTS                 | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 2760 332 2 000                           | MILEAGE TO PARENTS                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 332 MILEAGE TO PARENTS                      |                                    | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |

| Account Number    | Account Description                          | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|----------------------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 01 2760 336 1 000 | GAS AND OIL                                  | 1,500.00       | 0.00                  | 0.00                 | 0.00        | 1,500.00       | 1,500.00             |
| 01 2760 336 2 000 | GAS AND OIL                                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 336               | GAS AND OIL                                  | 1,500.00       | 0.00                  | 0.00                 | 0.00        | 1,500.00       | 1,500.00             |
| 01 2760 337 1 000 | TIRES AND PARTS                              | 250.00         | 0.00                  | 0.00                 | 0.00        | 250.00         | 250.00               |
| 01 2760 337 2 000 | TIRES AND PARTS                              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 337               | TIRES AND PARTS                              | 250.00         | 0.00                  | 0.00                 | 0.00        | 250.00         | 250.00               |
| 01 2760 338 1 000 | BUS REPAIRS AND MTNCE                        | 250.00         | 0.00                  | 0.00                 | 0.00        | 250.00         | 250.00               |
| 01 2760 338 2 000 | BUS REPAIRS AND MTNCE                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 338               | BUS REPAIRS AND MTNCE                        | 250.00         | 0.00                  | 0.00                 | 0.00        | 250.00         | 250.00               |
| 01 2760 630 1 000 | DUES AND FEES                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2760 630 2 000 | DUES AND FEES                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 630               | DUES AND FEES                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2760 690 1 000 | OTHER MISC OBJECTS                           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 2760 690 2 000 | OTHER MISC OBJECTS                           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 690               | OTHER MISC OBJECTS                           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 2760              | TRANSPORTATION-SPED SCH AGE                  | 8,000.00       | 547.19                | 2,582.12             | 32.28       | 5,417.88       | 5,417.88             |
| <b>3500</b>       | <b>STATE CATEGORICAL GRANTS</b>              |                |                       |                      |             |                |                      |
| 01 3500 110 1 000 | REGULAR SALARIES                             | 4,500.00       | 330.06                | 1,643.24             | 36.52       | 2,856.76       | 2,856.76             |
| 110               | REGULAR SALARIES                             | 4,500.00       | 330.06                | 1,643.24             | 36.52       | 2,856.76       | 2,856.76             |
| 01 3500 130 1 000 | OVERTIME SALARIES                            | 180.00         | 0.00                  | 0.00                 | 0.00        | 180.00         | 180.00               |
| 01 3500 130 2 000 | OVERTIME SALARIES                            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 130               | OVERTIME SALARIES                            | 180.00         | 0.00                  | 0.00                 | 0.00        | 180.00         | 180.00               |
| 01 3500 210 1 000 | SOCIAL SECURITY                              | 400.00         | 25.03                 | 124.61               | 31.15       | 275.39         | 275.39               |
| 210               | SOCIAL SECURITY                              | 400.00         | 25.03                 | 124.61               | 31.15       | 275.39         | 275.39               |
| 01 3500 220 1 000 | RETIREMENT                                   | 500.00         | 29.27                 | 145.72               | 29.14       | 354.28         | 354.28               |
| 220               | RETIREMENT                                   | 500.00         | 29.27                 | 145.72               | 29.14       | 354.28         | 354.28               |
| 01 3500 221 1 000 | LB 33 RETIREMENT                             | 100.00         | 3.33                  | 16.58                | 16.58       | 83.42          | 83.42                |
| 221               | LB 33 RETIREMENT                             | 100.00         | 3.33                  | 16.58                | 16.58       | 83.42          | 83.42                |
| 01 3500 230 1 000 | HEALTH INSURANCE                             | 1,500.00       | 94.76                 | 471.81               | 31.45       | 1,028.19       | 1,028.19             |
| 230               | HEALTH INSURANCE                             | 1,500.00       | 94.76                 | 471.81               | 31.45       | 1,028.19       | 1,028.19             |
| 01 3500 290 1 000 | OTHER BENEFITS                               | 0.00           | 1.62                  | 8.11                 | 0.00        | (8.11)         | (8.11)               |
| 290               | OTHER BENEFITS                               | 0.00           | 1.62                  | 8.11                 | 0.00        | (8.11)         | (8.11)               |
| 01 3500 513 0 000 | MENTORING                                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 513               | MENTORING                                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 3500 560 0 000 | COMPUTER EQUIPMENT (HARDWARE)                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 560               | COMPUTER EQUIPMENT (HARDWARE)                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 3500 691 1 000 | EXCELLENCE IN EDUCATION                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 3500 691 2 000 | EXCELLENCE IN EDUCATION                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 691               | EXCELLENCE IN EDUCATION                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 3500 692 1 000 | HIGH ABILITY LEARNERS                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 3500 692 2 000 | HIGH ABILITY LEARNERS                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 692               | HIGH ABILITY LEARNERS                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 3500              | STATE CATEGORICAL GRANTS                     | 7,180.00       | 484.07                | 2,410.07             | 33.57       | 4,769.93       | 4,769.93             |
| <b>3511</b>       | <b>DISTANCE EDUCATION EQUIPMENT REIMB.</b>   |                |                       |                      |             |                |                      |
| 01 3511 530 2 000 | FURNITURE AND EQUIPMENT                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 530               | FURNITURE AND EQUIPMENT                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 3511              | DISTANCE EDUCATION EQUIPMENT REIMB.          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| <b>3512</b>       | <b>DISTANCE EDUCATION INCENTIVE PAYMENTS</b> |                |                       |                      |             |                |                      |
| 01 3512 690 2 000 | OTHER MISC OBJECTS                           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 690               | OTHER MISC OBJECTS                           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 3512              | DISTANCE EDUCATION INCENTIVE PAYMENTS        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| <b>3513</b>       | <b>MENTORING STIPEND</b>                     |                |                       |                      |             |                |                      |
| 01 3513 110 1 000 | REGULAR SALARIES                             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 110               | REGULAR SALARIES                             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 3513 210 1 000 | SOCIAL SECURITY                              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 210               | SOCIAL SECURITY                              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 3513 220 1 000 | RETIREMENT                                   | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 220               | RETIREMENT                                   | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 3513              | MENTORING STIPEND                            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| <b>3540</b>       | <b>STATE EARLY CHILDHOOD</b>                 |                |                       |                      |             |                |                      |
| 01 3540 110 1 000 | REGULAR SALARIES                             | 65,000.00      | 5,328.30              | 26,904.39            | 41.39       | 38,095.61      | 38,095.61            |
| 110               | REGULAR SALARIES                             | 65,000.00      | 5,328.30              | 26,904.39            | 41.39       | 38,095.61      | 38,095.61            |

| Account Number    | Account Description                     | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|-----------------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 01 3540 130 1 000 | OVERTIME SALARIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 130               | OVERTIME SALARIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 3540 140 1 000 | CLERICAL/AIDES                          | 15,000.00      | 1,664.18              | 7,087.82             | 47.25       | 7,912.18       | 7,912.18             |
| 140               | CLERICAL/AIDES                          | 15,000.00      | 1,664.18              | 7,087.82             | 47.25       | 7,912.18       | 7,912.18             |
| 01 3540 210 1 000 | SOCIAL SECURITY                         | 6,000.00       | 530.93                | 2,580.44             | 43.01       | 3,419.56       | 3,419.56             |
| 210               | SOCIAL SECURITY                         | 6,000.00       | 530.93                | 2,580.44             | 43.01       | 3,419.56       | 3,419.56             |
| 01 3540 220 1 000 | RETIREMENT                              | 7,000.00       | 620.08                | 3,014.35             | 43.06       | 3,985.65       | 3,985.65             |
| 220               | RETIREMENT                              | 7,000.00       | 620.08                | 3,014.35             | 43.06       | 3,985.65       | 3,985.65             |
| 01 3540 221 1 000 | LB 33 RETIREMENT                        | 1,000.00       | 70.63                 | 343.33               | 34.33       | 656.67         | 656.67               |
| 221               | LB 33 RETIREMENT                        | 1,000.00       | 70.63                 | 343.33               | 34.33       | 656.67         | 656.67               |
| 01 3540 230 1 000 | HEALTH INSURANCE                        | 7,300.00       | 606.20                | 3,031.00             | 41.52       | 4,269.00       | 4,269.00             |
| 230               | HEALTH INSURANCE                        | 7,300.00       | 606.20                | 3,031.00             | 41.52       | 4,269.00       | 4,269.00             |
| 01 3540 290 1 000 | OTHER BENEFITS                          | 300.00         | 26.27                 | 130.02               | 43.34       | 169.98         | 169.98               |
| 290               | OTHER BENEFITS                          | 300.00         | 26.27                 | 130.02               | 43.34       | 169.98         | 169.98               |
| 01 3540 410 1 000 | SUPPLIES                                | 1,500.00       | 0.00                  | 0.00                 | 0.00        | 1,500.00       | 1,500.00             |
| 01 3540 410 1 032 | SUPPLIES                                | 0.00           | 114.74                | 603.99               | 0.00        | (603.99)       | (603.99)             |
| 410               | SUPPLIES                                | 1,500.00       | 114.74                | 603.99               | 40.27       | 896.01         | 896.01               |
| 01 3540 420 1 000 | TEXTBOOKS                               | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 420               | TEXTBOOKS                               | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 3540 460 1 000 | COMPUTER EQUIPMENT (SOFTWARE)           | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 460               | COMPUTER EQUIPMENT (SOFTWARE)           | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 3540 530 1 000 | FURNITURE AND EQUIPMENT                 | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 530               | FURNITURE AND EQUIPMENT                 | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 3540 560 1 000 | COMPUTER EQUIPMENT (HARDWARE)           | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 560               | COMPUTER EQUIPMENT (HARDWARE)           | 500.00         | 0.00                  | 0.00                 | 0.00        | 500.00         | 500.00               |
| 01 3540 630 1 000 | DUES AND FEES                           | 100.00         | 0.00                  | 60.00                | 60.00       | 40.00          | 40.00                |
| 630               | DUES AND FEES                           | 100.00         | 0.00                  | 60.00                | 60.00       | 40.00          | 40.00                |
| 01 3540 690 1 000 | OTHER MISC OBJECTS                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 690               | OTHER MISC OBJECTS                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 3540              | STATE EARLY CHILDHOOD                   | 105,700.00     | 8,961.33              | 43,755.34            | 41.40       | 61,944.66      | 61,944.66            |
| 4200              | TITLE 1, PART A NCLB IMPROVING ACADEMIC |                |                       |                      |             |                |                      |
| 01 4200 110 1 000 | REGULAR SALARIES                        | 18,000.00      | 1,424.63              | 4,273.89             | 23.74       | 13,726.11      | 13,726.11            |
| 01 4200 110 2 000 | REGULAR SALARIES                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 110               | REGULAR SALARIES                        | 18,000.00      | 1,424.63              | 4,273.89             | 23.74       | 13,726.11      | 13,726.11            |
| 01 4200 210 1 000 | SOCIAL SECURITY                         | 1,500.00       | 108.00                | 324.00               | 21.60       | 1,176.00       | 1,176.00             |
| 210               | SOCIAL SECURITY                         | 1,500.00       | 108.00                | 324.00               | 21.60       | 1,176.00       | 1,176.00             |
| 01 4200 220 1 000 | RETIREMENT                              | 1,500.00       | 126.33                | 378.99               | 25.27       | 1,121.01       | 1,121.01             |
| 220               | RETIREMENT                              | 1,500.00       | 126.33                | 378.99               | 25.27       | 1,121.01       | 1,121.01             |
| 01 4200 221 1 000 | LB 33 RETIREMENT                        | 250.00         | 14.39                 | 43.17                | 17.27       | 206.83         | 206.83               |
| 221               | LB 33 RETIREMENT                        | 250.00         | 14.39                 | 43.17                | 17.27       | 206.83         | 206.83               |
| 01 4200 230 1 000 | HEALTH INSURANCE                        | 4,000.00       | 408.99                | 1,226.97             | 30.67       | 2,773.03       | 2,773.03             |
| 230               | HEALTH INSURANCE                        | 4,000.00       | 408.99                | 1,226.97             | 30.67       | 2,773.03       | 2,773.03             |
| 01 4200 290 1 000 | OTHER BENEFITS                          | 150.00         | 6.98                  | 21.49                | 14.33       | 128.51         | 128.51               |
| 290               | OTHER BENEFITS                          | 150.00         | 6.98                  | 21.49                | 14.33       | 128.51         | 128.51               |
| 01 4200 318 1 000 | CONTRACTED OR SECURED SERVICES          | 0.00           | 0.00                  | 450.00               | 0.00        | (450.00)       | (450.00)             |
| 318               | CONTRACTED OR SECURED SERVICES          | 0.00           | 0.00                  | 450.00               | 0.00        | (450.00)       | (450.00)             |
| 4200              | TITLE 1, PART A NCLB IMPROVING ACADEMIC | 25,400.00      | 2,089.32              | 6,718.51             | 26.45       | 18,681.49      | 18,681.49            |
| 4201              | IDEA - TITLE 1 PART A (DISADVANTAGED)   |                |                       |                      |             |                |                      |
| 01 4201 410 2 000 | SUPPLIES                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 410               | SUPPLIES                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4201              | IDEA - TITLE 1 PART A (DISADVANTAGED)   | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4310              | ESEA TITLE II-A                         |                |                       |                      |             |                |                      |
| 01 4310 110 1 000 | REGULAR SALARIES                        | 9,000.00       | 402.68                | 2,605.41             | 28.95       | 6,394.59       | 6,394.59             |
| 01 4310 110 2 000 | REGULAR SALARIES                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 110               | REGULAR SALARIES                        | 9,000.00       | 402.68                | 2,605.41             | 28.95       | 6,394.59       | 6,394.59             |
| 01 4310 210 1 000 | SOCIAL SECURITY                         | 800.00         | 30.53                 | 197.52               | 24.69       | 602.48         | 602.48               |
| 01 4310 210 2 000 | SOCIAL SECURITY                         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 210               | SOCIAL SECURITY                         | 800.00         | 30.53                 | 197.52               | 24.69       | 602.48         | 602.48               |
| 01 4310 220 1 000 | RETIREMENT                              | 900.00         | 35.71                 | 231.05               | 25.67       | 668.95         | 668.95               |
| 01 4310 220 2 000 | RETIREMENT                              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 220               | RETIREMENT                              | 900.00         | 35.71                 | 231.05               | 25.67       | 668.95         | 668.95               |

**Expenditure Report by Function/Summary**  
Regular; Processing Month 01/2019

| Account Number                                  | Account Description            | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------------------------------------|--------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 01 4310 221 1 000                               | LB 33 RETIREMENT               | 110.00         | 4.07                  | 26.32                | 23.93       | 83.68          | 83.68                |
| 01 4310 221 2 000                               | LB 33 RETIREMENT               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 221 LB 33 RETIREMENT                            |                                | 110.00         | 4.07                  | 26.32                | 23.93       | 83.68          | 83.68                |
| 01 4310 230 1 000                               | HEALTH INSURANCE               | 2,800.00       | 115.60                | 748.04               | 26.72       | 2,051.96       | 2,051.96             |
| 01 4310 230 2 000                               | HEALTH INSURANCE               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 230 HEALTH INSURANCE                            |                                | 2,800.00       | 115.60                | 748.04               | 26.72       | 2,051.96       | 2,051.96             |
| 01 4310 290 1 000                               | OTHER BENEFITS                 | 50.00          | 1.97                  | 12.83                | 25.66       | 37.17          | 37.17                |
| 01 4310 290 2 000                               | OTHER BENEFITS                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 290 OTHER BENEFITS                              |                                | 50.00          | 1.97                  | 12.83                | 25.66       | 37.17          | 37.17                |
| 01 4310 318 1 000                               | CONTRACTED OR SECURED SERVICES | 1,600.00       | 0.00                  | 0.00                 | 0.00        | 1,600.00       | 1,600.00             |
| 01 4310 318 2 000                               | ESEA TITLE II-A                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 318 CONTRACTED OR SECURED SERVICES              |                                | 1,600.00       | 0.00                  | 0.00                 | 0.00        | 1,600.00       | 1,600.00             |
| 4310 ESEA TITLE II-A                            |                                | 15,260.00      | 590.56                | 3,821.17             | 25.04       | 11,438.83      | 11,438.83            |
| <b>4320 ESEA TITLE V-A</b>                      |                                |                |                       |                      |             |                |                      |
| 01 4320 220 1 000                               | LB 33 RETIREMENT               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4320 220 2 000                               | LB 33 RETIREMENT               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 220 RETIREMENT                                  |                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4320 221 1 000                               | LB 33 RETIREMENT               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4320 221 2 000                               | LB 33 RETIREMENT               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 221 LB 33 RETIREMENT                            |                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4320 420 1 000                               | TEXTBOOKS                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4320 420 2 000                               | TEXTBOOKS                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 420 TEXTBOOKS                                   |                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4320 460 1 000                               | COMPUTER EQUIPMENT (SOFTWARE)  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4320 460 2 000                               | COMPUTER EQUIPMENT (SOFTWARE)  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 460 COMPUTER EQUIPMENT (SOFTWARE)               |                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4320 ESEA TITLE V-A                             |                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| <b>4401 IDEA TITLE VI-B PROGRAMS</b>            |                                |                |                       |                      |             |                |                      |
| 01 4401 310 0 000                               | PROFESSIONAL/TECHNICAL SERV    | 20,000.00      | 1,005.30              | 2,718.46             | 13.59       | 17,281.54      | 17,281.54            |
| 310 PROFESSIONAL/TECHNICAL SERV                 |                                | 20,000.00      | 1,005.30              | 2,718.46             | 13.59       | 17,281.54      | 17,281.54            |
| 01 4401 318 0 000                               | CONTRACTED OR SECURED SERVICES | 6,500.00       | 0.00                  | 0.00                 | 0.00        | 6,500.00       | 6,500.00             |
| 318 CONTRACTED OR SECURED SERVICES              |                                | 6,500.00       | 0.00                  | 0.00                 | 0.00        | 6,500.00       | 6,500.00             |
| 4401 IDEA TITLE VI-B PROGRAMS                   |                                | 26,500.00      | 1,005.30              | 2,718.46             | 10.26       | 23,781.54      | 23,781.54            |
| <b>4402 TITLE IV-B PRESCH SPED TRANS</b>        |                                |                |                       |                      |             |                |                      |
| 01 4402 110 0 000                               | REGULAR SALARIES               | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 110 REGULAR SALARIES                            |                                | 1,000.00       | 0.00                  | 0.00                 | 0.00        | 1,000.00       | 1,000.00             |
| 01 4402 210 0 000                               | SOCIAL SECURITY                | 100.00         | 0.00                  | 0.00                 | 0.00        | 100.00         | 100.00               |
| 210 SOCIAL SECURITY                             |                                | 100.00         | 0.00                  | 0.00                 | 0.00        | 100.00         | 100.00               |
| 01 4402 220 0 000                               | RETIREMENT                     | 100.00         | 0.00                  | 0.00                 | 0.00        | 100.00         | 100.00               |
| 220 RETIREMENT                                  |                                | 100.00         | 0.00                  | 0.00                 | 0.00        | 100.00         | 100.00               |
| 01 4402 221 0 000                               | LB 33 RETIREMENT               | 25.00          | 0.00                  | 0.00                 | 0.00        | 25.00          | 25.00                |
| 01 4402 221 1 000                               | LB 33 RETIREMENT               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 221 LB 33 RETIREMENT                            |                                | 25.00          | 0.00                  | 0.00                 | 0.00        | 25.00          | 25.00                |
| 01 4402 310 0 000                               | PROFESSIONAL/TECHNICAL SERV    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 310 PROFESSIONAL/TECHNICAL SERV                 |                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4402 336 0 000                               | GAS AND OIL                    | 200.00         | 0.00                  | 0.00                 | 0.00        | 200.00         | 200.00               |
| 336 GAS AND OIL                                 |                                | 200.00         | 0.00                  | 0.00                 | 0.00        | 200.00         | 200.00               |
| 01 4402 337 0 000                               | TIRES AND PARTS                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 337 TIRES AND PARTS                             |                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4402 338 0 000                               | BUS REPAIRS AND MTNCE          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 338 BUS REPAIRS AND MTNCE                       |                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4402 670 0 000                               | TRAVEL EXPENSE AND MILEAGE     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 670 TRAVEL EXPENSE AND MILEAGE                  |                                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4402 TITLE IV-B PRESCH SPED TRANS               |                                | 1,425.00       | 0.00                  | 0.00                 | 0.00        | 1,425.00       | 1,425.00             |
| <b>4404 IDEA - BIRTH TO 5</b>                   |                                |                |                       |                      |             |                |                      |
| 01 4404 310 0 000                               | PROFESSIONAL/TECHNICAL SERV    | 24,000.00      | 496.14                | 12,378.16            | 51.58       | 11,621.84      | 11,621.84            |
| 310 PROFESSIONAL/TECHNICAL SERV                 |                                | 24,000.00      | 496.14                | 12,378.16            | 51.58       | 11,621.84      | 11,621.84            |
| 4404 IDEA - BIRTH TO 5                          |                                | 24,000.00      | 496.14                | 12,378.16            | 51.58       | 11,621.84      | 11,621.84            |
| <b>4406 IDEA PRESCHOOL BASE/IDEA ENROLLMENT</b> |                                |                |                       |                      |             |                |                      |
| 01 4406 310 0 000                               | PROFESSIONAL/TECHNICAL SERV    | 1,000.00       | 2,524.55              | 2,524.55             | 252.46      | (1,524.55)     | (1,524.55)           |



| Account Number    | Account Description                      | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|------------------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 511               | IMPROVEMENT OF SITES                     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4610 560 2 000 | FURNITURE AND EQUIPMENT                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 560               | COMPUTER EQUIPMENT (HARDWARE)            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4610              | ARRA; IDEA PART B (611) ENROLL/POVERTY   | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4630              | ARRA:IDEA PRESCHOOL (619) ENROLL/POVERTY |                |                       |                      |             |                |                      |
| 01 4630 310 0 000 | OTHER PROF/TECH SERVICES                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 310               | PROFESSIONAL/TECHNICAL SERV              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4630              | ARRA:IDEA PRESCHOOL (619) ENROLL/POVERTY | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4701              | VOC ED-CARL PERKINS                      |                |                       |                      |             |                |                      |
| 01 4701 310 0 000 | PROFESSIONAL/TECHNICAL SERV              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 310               | PROFESSIONAL/TECHNICAL SERV              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4701              | VOC ED-CARL PERKINS                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4901              | REAP                                     |                |                       |                      |             |                |                      |
| 01 4901 310 0 000 | PROFESSIONAL/TECHNICAL SERVICES          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4901 310 1 000 | PROFESSIONAL/TECHNICAL SERVICES          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4901 310 2 000 | PROFESSIONAL/TECHNICAL SERVICES          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 310               | PROFESSIONAL/TECHNICAL SERV              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4901 560 0 000 | COMPUTER EQUIPMENT (HARDWARE)            | 30,000.00      | 0.00                  | 0.00                 | 0.00        | 30,000.00      | 30,000.00            |
| 01 4901 560 1 000 | COMPUTER EQUIPMENT (HARDWARE)            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4901 560 2 000 | COMPUTER EQUIPMENT (HARDWARE)            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 560               | COMPUTER EQUIPMENT (HARDWARE)            | 30,000.00      | 0.00                  | 0.00                 | 0.00        | 30,000.00      | 30,000.00            |
| 4901              | REAP                                     | 30,000.00      | 0.00                  | 0.00                 | 0.00        | 30,000.00      | 30,000.00            |
| 4955              | NCLB-TITLE II EISEN                      |                |                       |                      |             |                |                      |
| 01 4955 310 0 000 | PROFESSIONAL/TECHNICAL SERV              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 310               | PROFESSIONAL/TECHNICAL SERV              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4955              | NCLB-TITLE II EISEN                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4960              | SAFE AND DRUG FREE SCHOOLS               |                |                       |                      |             |                |                      |
| 01 4960 310 0 000 | PROFESSIONAL/TECHNICAL SERV              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 310               | PROFESSIONAL/TECHNICAL SERV              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4960              | SAFE AND DRUG FREE SCHOOLS               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4971              | ARMS GRANT                               |                |                       |                      |             |                |                      |
| 01 4971 318 1 000 | CONTRACTED OR SECURED SERVICES           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4971 318 2 000 | CONTRACTED OR SECURED SERVICES           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 318               | CONTRACTED OR SECURED SERVICES           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4971 460 1 000 | COMPUTER EQUIPMENT (SOFTWARE)            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4971 460 2 000 | COMPUTER EQUIPMENT (SOFTWARE)            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 460               | COMPUTER EQUIPMENT (SOFTWARE)            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4971              | ARMS GRANT                               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4975              | NCLB-TITLE V INNOVATIVE PROG             |                |                       |                      |             |                |                      |
| 01 4975 310 0 000 | PROFESSIONAL/TECHNICAL SERV              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 310               | PROFESSIONAL/TECHNICAL SERV              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4975              | NCLB-TITLE V INNOVATIVE PROG             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4992              | REAP                                     |                |                       |                      |             |                |                      |
| 01 4992 460 0 000 | COMPUTER EQUIPMENT (SOFTWARE)            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 460               | COMPUTER EQUIPMENT (SOFTWARE)            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 4992 530 0 000 | FURNITURE AND EQUIPMENT                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 530               | FURNITURE AND EQUIPMENT                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 4992              | REAP                                     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 5000              | DEBT SERVICES                            |                |                       |                      |             |                |                      |
| 01 5000 319 0 000 | OTHER PROF/TECH SERVICES                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 319               | OTHER PROF/TECH SERVICES                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 5000              | DEBT SERVICES                            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 6000              | SUMMER SCHOOL                            |                |                       |                      |             |                |                      |
| 01 6000 110 0 000 | REGULAR SALARIES                         | 2,000.00       | 0.00                  | 0.00                 | 0.00        | 2,000.00       | 2,000.00             |
| 110               | REGULAR SALARIES                         | 2,000.00       | 0.00                  | 0.00                 | 0.00        | 2,000.00       | 2,000.00             |

**Expenditure Report by Function/Summary**  
Regular; Processing Month 01/2019

| Account Number    | Account Description            | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|--------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 6000              | SUMMER SCHOOL                  | 2,000.00       | 0.00                  | 0.00                 | 0.00        | 2,000.00       | 2,000.00             |
| <b>8000</b>       | <b>TRANSFERS</b>               |                |                       |                      |             |                |                      |
| 01 8000 750 1 000 | TRANSFERS TO LUNCH FROM GEN FD | 15,000.00      | 185.20                | 291.20               | 1.94        | 14,708.80      | 14,708.80            |
| 01 8000 750 2 000 | TRANSFERS TO LUNCH FROM GEN FD | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 750               | TRANSFERS TO LUNCH FROM GEN FD | 15,000.00      | 185.20                | 291.20               | 1.94        | 14,708.80      | 14,708.80            |
| 01 8000 753 1 000 | TRANSFERS TO LUNCH OR ACT FUND | 10,000.00      | 0.00                  | 0.00                 | 0.00        | 10,000.00      | 10,000.00            |
| 01 8000 753 2 000 | TRANSFERS TO LUNCH OR ACT FUND | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 753               | TRANSFERS TO LUNCH OR ACT FUND | 10,000.00      | 0.00                  | 0.00                 | 0.00        | 10,000.00      | 10,000.00            |
| 01 8000 759 1 000 | OTHER TRANSFERS                | 50,000.00      | 0.00                  | 0.00                 | 0.00        | 50,000.00      | 50,000.00            |
| 01 8000 759 2 000 | OTHER TRANSFERS                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 759               | OTHER TRANSFERS                | 50,000.00      | 0.00                  | 0.00                 | 0.00        | 50,000.00      | 50,000.00            |
| 8000              | TRANSFERS                      | 75,000.00      | 185.20                | 291.20               | 0.39        | 74,708.80      | 74,708.80            |
| <b>9000</b>       | <b>NON-PROGRAMMED CHARGES</b>  |                |                       |                      |             |                |                      |
| 01 9000 360 1 000 | TUITION                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 9000 360 2 000 | TUITION                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 360               | TUITION                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 9000 530 2 000 | FURNITURE AND EQUIPMENT        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 530               | FURNITURE AND EQUIPMENT        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 9000 630 0 100 | DUES AND FEES                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 630               | DUES AND FEES                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01 9000 759 0 000 | OTHER TRANSFERS                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 759               | OTHER TRANSFERS                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 9000              | NON-PROGRAMMED CHARGES         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 01                | GENERAL FUND                   | 4,591,165.00   | 334,580.16            | 1,680,695.22         | 36.62       | 2,910,469.78   | 2,910,005.85         |

**Expenditure Report by Function/Summary**  
Regular; Processing Month 01/2019

| Account Number    | Account Description                  | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|--------------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 02                | DEPRECIATION/EQUIPMENT FUND          |                |                       |                      |             |                |                      |
| 2620              | MAINTENANCE OF PLANT                 |                |                       |                      |             |                |                      |
| 02 2620 310 0 000 | ASBESTOS CONTROL                     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 310               | PROFESSIONAL/TECHNICAL SERV          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 02 2620 411 0 000 | BAND INSTRUMENTS                     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 411               | BAND INSTRUMENTS                     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 02 2620 412 0 000 | BAND UNIFORMS                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 412               | BAND UNIFORMS                        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 02 2620 520 0 000 | HEATING EQUIPMENT                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 520               | BUILDINGS AND IMPROVEMENTS           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 02 2620 522 0 000 | BUILDING-IMPROVEMENTS                | 217,812.00     | 0.00                  | 0.00                 | 0.00        | 217,812.00     | 217,812.00           |
| 522               | BUILDING-IMPROVEMENTS                | 217,812.00     | 0.00                  | 0.00                 | 0.00        | 217,812.00     | 217,812.00           |
| 02 2620 523 0 000 | FIRE ALARM SYSTEM                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 523               | FIRE ALARM SYSTEM                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 02 2620 524 0 000 | CARPET/INSTALLATION                  | 50,000.00      | 0.00                  | 0.00                 | 0.00        | 50,000.00      | 50,000.00            |
| 524               | HIGH SCHOOL CARPET                   | 50,000.00      | 0.00                  | 0.00                 | 0.00        | 50,000.00      | 50,000.00            |
| 02 2620 525 0 000 | LAWN EQUIPMENT                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 525               | LAWN EQUIPMENT                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 02 2620 526 0 000 | ADA PROJECTS                         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 526               | ADA PROJECTS                         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 02 2620 530 0 000 | FURNITURE AND EQUIPMENT              | 25,000.00      | 0.00                  | 0.00                 | 0.00        | 25,000.00      | 25,000.00            |
| 530               | FURNITURE AND EQUIPMENT              | 25,000.00      | 0.00                  | 0.00                 | 0.00        | 25,000.00      | 25,000.00            |
| 02 2620 540 0 000 | BUS ACQUISITION                      | 100,000.00     | 0.00                  | 0.00                 | 0.00        | 100,000.00     | 100,000.00           |
| 540               | VEHICLE ACQUISITION                  | 100,000.00     | 0.00                  | 0.00                 | 0.00        | 100,000.00     | 100,000.00           |
| 02 2620 550 0 000 | OTHER VEHICLE ACQUISITIONS/NOT BUSES | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 550               | OTHER VEHICLE ACQUISITIONS/NOT BUSES | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 02 2620 560 0 000 | COMPUTER EQUIPMENT (HARDWARE)        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 560               | COMPUTER EQUIPMENT (HARDWARE)        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 02 2620 570 0 000 | TRACTOR ACQUISITIONS                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 570               | TRACTOR ACQUISITIONS                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 02 2620 690 0 000 | OTHER MISC OBJECTS/MAJOR REP         | 33,802.00      | 0.00                  | 0.00                 | 0.00        | 33,802.00      | 33,802.00            |
| 690               | OTHER MISC OBJECTS                   | 33,802.00      | 0.00                  | 0.00                 | 0.00        | 33,802.00      | 33,802.00            |
| 2620              | MAINTENANCE OF PLANT                 | 426,614.00     | 0.00                  | 0.00                 | 0.00        | 426,614.00     | 426,614.00           |
| 02                | DEPRECIATION/EQUIPMENT FUND          | 426,614.00     | 0.00                  | 0.00                 | 0.00        | 426,614.00     | 426,614.00           |

**Expenditure Report by Function/Summary**  
Regular; Processing Month 01/2019

| Account Number    | Account Description            | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|--------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 03                | UNEMPLOYMENT FUND              |                |                       |                      |             |                |                      |
| 1100              | REGULAR INSTRUCTIONAL PROGRAMS |                |                       |                      |             |                |                      |
| 03 1100 290 0 000 | OTHER BENEFITS/EMPLOYEE        | 37,777.00      | 0.00                  | 0.00                 | 0.00        | 37,777.00      | 37,777.00            |
| 290               | OTHER BENEFITS                 | 37,777.00      | 0.00                  | 0.00                 | 0.00        | 37,777.00      | 37,777.00            |
| 1100              | REGULAR INSTRUCTIONAL PROGRAMS | 37,777.00      | 0.00                  | 0.00                 | 0.00        | 37,777.00      | 37,777.00            |
| 8000              | TRANSFERS                      |                |                       |                      |             |                |                      |
| 03 8000 755 0 000 | TRANSFERS (OUTGOING)           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 755               | TRANSFERS TO GENERAL FUND      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 8000              | TRANSFERS                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 03                | UNEMPLOYMENT FUND              | 37,777.00      | 0.00                  | 0.00                 | 0.00        | 37,777.00      | 37,777.00            |

**Expenditure Report by Function/Summary**  
Regular; Processing Month 01/2019

| Account Number    | Account Description                      | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|------------------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 05                | ACTIVITIES                               |                |                       |                      |             |                |                      |
| 9000              | NON-PROGRAMMED CHARGES                   |                |                       |                      |             |                |                      |
| 05 9000 210 0 102 | SOCIAL SECURITY                          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 210               | SOCIAL SECURITY                          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 220 0 102 | RETIREMENT                               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 220               | RETIREMENT                               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 0 000 | ACTIVITIES FUND EXPENDITURES TOTAL       | 192,378.00     | 0.00                  | 0.00                 | 0.00        | 192,378.00     | 192,378.00           |
| 05 9000 310 0 100 | PROF/TECH SERV/ADULT ED                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 0 101 | PROF/TECH SERV/ANNUAL                    | 0.00           | 0.00                  | 227.00               | 0.00        | (227.00)       | (227.00)             |
| 05 9000 310 0 102 | PROF/TECH SERV/ATHLETICS                 | 0.00           | 2,981.78              | 21,832.37            | 0.00        | (21,832.37)    | (21,832.37)          |
| 05 9000 310 0 103 | PROF/TECH SERV/MATH CLUB                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 0 104 | PROF/TECH SERV/VOLLEYBALL                | 0.00           | 0.00                  | 813.99               | 0.00        | (813.99)       | (813.99)             |
| 05 9000 310 0 105 | PROF/TECH SERV/TRANSFER ACCT             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 0 110 | PROF/TECH SERV/MISCELLANEOUS             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 0 111 | PROF/TECH SERV/DAZZLERS                  | 0.00           | 20.00                 | 6,185.00             | 0.00        | (6,185.00)     | (6,185.00)           |
| 05 9000 310 0 114 | PROF/TECH SERV/DRAMA                     | 0.00           | 1,210.06              | 3,511.37             | 0.00        | (3,511.37)     | (3,511.37)           |
| 05 9000 310 0 115 | PROF/TECH SERV/DRUG/ALCOHOL              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 0 117 | PROF/TECH SERV/GENERAL                   | 0.00           | 445.81                | 13,342.35            | 0.00        | (13,342.35)    | (13,342.35)          |
| 05 9000 310 0 118 | PROF/TECH SERV/MUSIC                     | 0.00           | 150.00                | 806.31               | 0.00        | (806.31)       | (806.31)             |
| 05 9000 310 0 124 | PROF/TECH SERV/SAP                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 1 116 | PROF/TECH SERV/ELEMENTARY                | 0.00           | 25.00                 | 1,482.64             | 0.00        | (1,482.64)     | (1,482.64)           |
| 05 9000 310 1 128 | PROF/TECH SERV/PARENT ADVISORY COMMITTEE | 0.00           | 1,003.16              | 3,776.72             | 0.00        | (3,776.72)     | (3,776.72)           |
| 05 9000 310 1 129 | PROF/TECH SERV/ETAHN GUSTAFSON BACKPACK  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 1 136 | PROF/TECHNICAL/ELEMENTARY PRINCIPAL      | 0.00           | 0.00                  | 459.76               | 0.00        | (459.76)       | (459.76)             |
| 05 9000 310 2 103 | PROF/TECH SERV/OSCEOLA COLLEGE ACCESS    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 108 | PROF/TECH SERV/FFA                       | 0.00           | 0.00                  | 4,667.60             | 0.00        | (4,667.60)     | (4,667.60)           |
| 05 9000 310 2 109 | PROF/TECH SERV/QUIZ BOWL                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 112 | PROF/TECH SERV/STRIV TC                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 114 | PROF/TECH SERV/DANCE                     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 119 | PROF/TECH SERV/NATIONAL HONOR            | 0.00           | 0.00                  | 71.94                | 0.00        | (71.94)        | (71.94)              |
| 05 9000 310 2 120 | PROF/TECH SERV/SHOP                      | 0.00           | 0.00                  | 29.90                | 0.00        | (29.90)        | (29.90)              |
| 05 9000 310 2 121 | PROF/TECH SERV/SPANISH CLUB              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 122 | PROF/TECH SERV/STUDENT COUNCIL           | 0.00           | 76.85                 | 1,666.95             | 0.00        | (1,666.95)     | (1,666.95)           |
| 05 9000 310 2 123 | PROF/TECH SERV/MS STUCO                  | 0.00           | 129.00                | 274.20               | 0.00        | (274.20)       | (274.20)             |
| 05 9000 310 2 124 | PROF/TECH SERV/SAP                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 125 | PROF/TECH SERV/SPELLING BEE              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 126 | PROF/TECH SERV/EMBROIDERY FUND           | 0.00           | 13.98                 | 342.06               | 0.00        | (342.06)       | (342.06)             |
| 05 9000 310 2 127 | PROF/TECH SERV/INTRO TO BUSINESS         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 130 | PROF/TECH/CRC SCHOLARSHIP                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 131 | PROF/TECH SERV/FB SLED FUND              | 0.00           | 0.00                  | 110.00               | 0.00        | (110.00)       | (110.00)             |
| 05 9000 310 2 132 | PROF/TECH SERV/WEIGHT ROOM FUND          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 133 | PROF/TECH SERV/WATER FUND                | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 135 | PROF/TECH SERV/MS/HS PRICIPAL            | 0.00           | 0.00                  | 2,104.93             | 0.00        | (2,104.93)     | (2,104.93)           |
| 05 9000 310 2 136 | PROF/TECH/SERV/CLASS OF 2006             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 137 | PROF/TECH/SERV/ROBOTICS                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 138 | PROF/TECH/SERV/FBLA                      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 139 | PROF/TECH SERV/S.W.A.G.                  | 0.00           | 0.00                  | 67.76                | 0.00        | (67.76)        | (67.76)              |
| 05 9000 310 2 140 | PROF/TECH SERV/ENGINEERING               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 141 | PRO/TECH SERV/CLASS OF 2011              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 142 | PROF/TECH SERV/CLASS OF 12               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 143 | PROF/TECH SERV/CLASS OF 13               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 144 | PROF/TECH SERV/CLASS OF 14               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 145 | PROF/TECH SERV/CLASS OF 15               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 146 | PROF/TECH/CLASS OF 16                    | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 147 | PROFL/TECH SERV/CLASS OF 17              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 148 | PROF/TECH SERV/CLASS OF 18               | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 149 | PROF/TECH SERV/CLASS OF 2019             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 150 | PROF/TECH SERV/CLASS OF 2020             | 0.00           | 0.00                  | 139.60               | 0.00        | (139.60)       | (139.60)             |
| 05 9000 310 2 151 | PROF/TECH SERV/CLASS OF 2021             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 05 9000 310 2 152 | PROF/TECH SERV/CLASS OF 2022             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 310               | PROFESSIONAL/TECHNICAL SERV              | 192,378.00     | 6,055.64              | 61,912.45            | 32.18       | 130,465.55     | 130,465.55           |
| 9000              | NON-PROGRAMMED CHARGES                   | 192,378.00     | 6,055.64              | 61,912.45            | 32.18       | 130,465.55     | 130,465.55           |
| 05                | ACTIVITIES                               | 192,378.00     | 6,055.64              | 61,912.45            | 32.18       | 130,465.55     | 130,465.55           |

**Expenditure Report by Function/Summary**  
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|-------------------|-----------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 06                | SCHOOL LUNCH FUND           |                |                       |                      |             |                |                      |
| 2100              | SUPPORTIVE SERVICES -LUNCH  |                |                       |                      |             |                |                      |
| 06 2100 110 0 000 | LUNCH SALARIES              | 65,000.00      | 4,551.75              | 23,447.85            | 36.07       | 41,552.15      | 41,552.15            |
| 110               | REGULAR SALARIES            | 65,000.00      | 4,551.75              | 23,447.85            | 36.07       | 41,552.15      | 41,552.15            |
| 06 2100 120 0 000 | SUBSTITUTE LUNCH SALARIES   | 4,000.00       | 510.75                | 1,667.25             | 41.68       | 2,332.75       | 2,332.75             |
| 120               | SUBSTITUTE OR TEMP SALARIES | 4,000.00       | 510.75                | 1,667.25             | 41.68       | 2,332.75       | 2,332.75             |
| 06 2100 210 0 000 | LUNCH SOCIAL SECURITY       | 4,900.00       | 387.29                | 1,921.29             | 39.21       | 2,978.71       | 2,978.71             |
| 210               | SOCIAL SECURITY             | 4,900.00       | 387.29                | 1,921.29             | 39.21       | 2,978.71       | 2,978.71             |
| 06 2100 220 0 000 | LUNCH RETIREMENT            | 4,600.00       | 403.63                | 2,079.30             | 45.20       | 2,520.70       | 2,520.70             |
| 220               | RETIREMENT                  | 4,600.00       | 403.63                | 2,079.30             | 45.20       | 2,520.70       | 2,520.70             |
| 06 2100 221 0 000 | LUNCH RETIREMENT            | 300.00         | 45.98                 | 236.84               | 78.95       | 63.16          | 63.16                |
| 221               | LB 33 RETIREMENT            | 300.00         | 45.98                 | 236.84               | 78.95       | 63.16          | 63.16                |
| 06 2100 300 0 000 | PURCHASED SERVICES          | 1,500.00       | 0.00                  | 0.00                 | 0.00        | 1,500.00       | 1,500.00             |
| 300               | PURCHASED SERVICES          | 1,500.00       | 0.00                  | 0.00                 | 0.00        | 1,500.00       | 1,500.00             |
| 06 2100 410 0 000 | SUPPLIES                    | 5,000.00       | 0.00                  | 1,682.90             | 33.66       | 3,317.10       | 3,317.10             |
| 410               | SUPPLIES                    | 5,000.00       | 0.00                  | 1,682.90             | 33.66       | 3,317.10       | 3,317.10             |
| 06 2100 470 0 000 | FOOD                        | 63,600.00      | 0.00                  | 21,189.10            | 33.32       | 42,410.90      | 42,410.90            |
| 470               | FOOD                        | 63,600.00      | 0.00                  | 21,189.10            | 33.32       | 42,410.90      | 42,410.90            |
| 06 2100 530 0 000 | FURNITURE AND EQUIPMENT     | 1,500.00       | 0.00                  | 860.57               | 57.37       | 639.43         | 639.43               |
| 530               | FURNITURE AND EQUIPMENT     | 1,500.00       | 0.00                  | 860.57               | 57.37       | 639.43         | 639.43               |
| 06 2100 690 0 000 | OTHER MISC OBJECTS          | 21,704.00      | 0.00                  | 316.20               | 1.46        | 21,387.80      | 21,387.80            |
| 690               | OTHER MISC OBJECTS          | 21,704.00      | 0.00                  | 316.20               | 1.46        | 21,387.80      | 21,387.80            |
| 2100              | SUPPORTIVE SERVICES -LUNCH  | 172,104.00     | 5,899.40              | 53,401.30            | 31.03       | 118,702.70     | 118,702.70           |
| 06                | SCHOOL LUNCH FUND           | 172,104.00     | 5,899.40              | 53,401.30            | 31.03       | 118,702.70     | 118,702.70           |

**Expenditure Report by Function/Summary**

Regular; Processing Month 01/2019

| Account Number    | Account Description       | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|---------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 07                | BOND FUND                 |                |                       |                      |             |                |                      |
| 2620              | MAINTENANCE OF PLANT      |                |                       |                      |             |                |                      |
| 07 2620 511 0 000 | IMPROVEMENT OF SITES      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 511               | IMPROVEMENT OF SITES      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 07 2620 610 0 000 | REDEMPTION OF PRINCIPAL   | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 610               | REDEMPTION OF PRINCIPAL   | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 07 2620 620 0 000 | INTEREST                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 620               | INTEREST                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 07 2620 690 0 000 | OTHER MISC OBJECTS        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 690               | OTHER MISC OBJECTS        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 07 2620 755 0 000 | TRANSFERS (OUTGOING)      | 22,742.00      | 0.00                  | 0.00                 | 0.00        | 22,742.00      | 22,742.00            |
| 755               | TRANSFERS TO GENERAL FUND | 22,742.00      | 0.00                  | 0.00                 | 0.00        | 22,742.00      | 22,742.00            |
| 2620              | MAINTENANCE OF PLANT      | 22,742.00      | 0.00                  | 0.00                 | 0.00        | 22,742.00      | 22,742.00            |
| 07                | BOND FUND                 | 22,742.00      | 0.00                  | 0.00                 | 0.00        | 22,742.00      | 22,742.00            |

| Account Number    | Account Description            | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|--------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 08                | SPECIAL BUILDING               |                |                       |                      |             |                |                      |
| 2220              | SCHOOL LIBRARY SERVICES        |                |                       |                      |             |                |                      |
| 08 2220 500 0 000 | CAPITAL OUTLAY/BKS FOR NEW LIB | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 500               | CAPITAL OUTLAY                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 2220              | SCHOOL LIBRARY SERVICES        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 2610              | OPERATION OF PLANT             |                |                       |                      |             |                |                      |
| 08 2610 410 0 000 | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 410               | SUPPLIES                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 2610              | OPERATION OF PLANT             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 2620              | MAINTENANCE OF PLANT           |                |                       |                      |             |                |                      |
| 08 2620 300 0 000 | PURCHASED SERVICES             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 300               | PURCHASED SERVICES             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 08 2620 500 0 000 | CAPITAL OUTLAY                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 500               | CAPITAL OUTLAY                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 08 2620 510 0 000 | PURCHASE OF SITES              | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 510               | SITE ACQ AND IMPROVEMENT       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 08 2620 511 0 000 | IMPROVEMENT OF SITES           | 792,584.00     | 0.00                  | 0.00                 | 0.00        | 792,584.00     | 792,584.00           |
| 511               | IMPROVEMENT OF SITES           | 792,584.00     | 0.00                  | 0.00                 | 0.00        | 792,584.00     | 792,584.00           |
| 08 2620 520 0 000 | BUILDING-NEW                   | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 520               | BUILDINGS AND IMPROVEMENTS     | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 08 2620 521 0 000 | BUILDING-ADDITIONS             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 521               | BUILDING-ADDITIONS             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 08 2620 522 0 000 | BUILDING-IMPROVEMENTS          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 522               | BUILDING-IMPROVEMENTS          | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 08 2620 530 0 000 | FURNITURE AND EQUIPMENT        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 530               | FURNITURE AND EQUIPMENT        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 08 2620 610 0 000 | REDEMPTION OF PRINCIPAL        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 610               | REDEMPTION OF PRINCIPAL        | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 08 2620 620 0 000 | INTEREST                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 620               | INTEREST                       | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 08 2620 690 0 000 | OTHER MISC OBJECTS             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 690               | OTHER MISC OBJECTS             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 2620              | MAINTENANCE OF PLANT           | 792,584.00     | 0.00                  | 0.00                 | 0.00        | 792,584.00     | 792,584.00           |
| 9000              | NON-PROGRAMMED CHARGES         |                |                       |                      |             |                |                      |
| 08 9000 755 0 000 | TRANSFERS (OUTGOING)           | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 755               | TRANSFERS TO GENERAL FUND      | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 9000              | NON-PROGRAMMED CHARGES         | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 08                | SPECIAL BUILDING               | 792,584.00     | 0.00                  | 0.00                 | 0.00        | 792,584.00     | 792,584.00           |

**Expenditure Report by Function/Summary**  
Regular; Processing Month 01/2019

| Account Number    | Account Description                   | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|-------------------|---------------------------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| 09                | QUALIFIED CAPITAL PURPOSE UNDERTAKING |                |                       |                      |             |                |                      |
| 2620              | MAINTENANCE OF PLANT                  |                |                       |                      |             |                |                      |
| 09 2620 520 0 000 | BUILDINGS AND IMPROVEMENTS            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 520               | BUILDINGS AND IMPROVEMENTS            | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 09 2620 522 0 000 | BUILDING-IMPROVEMENTS                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 09 2620 522 1 000 | BUILDING-IMPROVEMENTS                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 09 2620 522 2 000 | BUILDING-IMPROVEMENTS                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 522               | BUILDING-IMPROVEMENTS                 | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 09 2620 610 0 000 | REDEMPTION OF PRINCIPAL               | 314,987.00     | 0.00                  | 105,000.00           | 33.33       | 209,987.00     | 209,987.00           |
| 610               | REDEMPTION OF PRINCIPAL               | 314,987.00     | 0.00                  | 105,000.00           | 33.33       | 209,987.00     | 209,987.00           |
| 09 2620 620 0 000 | INTEREST                              | 8,591.00       | 0.00                  | 4,860.00             | 56.57       | 3,731.00       | 3,731.00             |
| 620               | INTEREST                              | 8,591.00       | 0.00                  | 4,860.00             | 56.57       | 3,731.00       | 3,731.00             |
| 09 2620 690 0 000 | OTHER MISC OBJECTS                    | 156,000.00     | 0.00                  | 45.00                | 0.03        | 155,955.00     | 155,955.00           |
| 690               | OTHER MISC OBJECTS                    | 156,000.00     | 0.00                  | 45.00                | 0.03        | 155,955.00     | 155,955.00           |
| 09 2620 700 0 000 | TRANSFERS (OUTGOING)                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 700               | TRANSFERS (OUTGOING)                  | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 09 2620 755 0 000 | TRANSFERS TO GENERAL FUND             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 755               | TRANSFERS TO GENERAL FUND             | 0.00           | 0.00                  | 0.00                 | 0.00        | 0.00           | 0.00                 |
| 2620              | MAINTENANCE OF PLANT                  | 479,578.00     | 0.00                  | 109,905.00           | 22.92       | 369,673.00     | 369,673.00           |
| 09                | QUALIFIED CAPITAL PURPOSE UNDERTAKING | 479,578.00     | 0.00                  | 109,905.00           | 22.92       | 369,673.00     | 369,673.00           |

**Expenditure Report by Function/Summary**

Regular; Processing Month 01/2019

| Account Number | Account Description | 2018-19 Budget | Expended During Month | Expenditures to Date | % of Budget | Balance at EOM | Unencumbered Balance |
|----------------|---------------------|----------------|-----------------------|----------------------|-------------|----------------|----------------------|
| Grand Total:   |                     | 6,714,942.00   | 346,535.20            | 1,905,913.97         | 28.39       | 4,809,028.03   | 4,808,564.10         |

**Revenue Summary Report**  
Processing Month: 01/2019  
Regular; Processing Month 01/2019

**Fund: 01 GENERAL FUND**

| <u>Account Number</u> | <u>Description</u>                             | <u>Revised Budget</u> | <u>During Month</u> | <u>To Date</u> | <u>% of Budget</u> | <u>Budget Balance</u> |
|-----------------------|------------------------------------------------|-----------------------|---------------------|----------------|--------------------|-----------------------|
| 01 1100               | LOCAL DISTRICT TAXES                           | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1110               | LOCAL DISTRICT TAXES                           | 3,503,036.00          | 699,223.51          | 910,845.88     | 26.00              | 2,592,190.12          |
| 01 1115               | CARLINE & AIRLINE TAX                          | 2,000.00              | 0.00                | 0.00           | 0.00               | 2,000.00              |
| 01 1120               | PUBLIC POWER DIST SALES TAX                    | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1125               | MOTOR VEHICLE TAX REVENUE                      | 180,000.00            | 10,904.59           | 38,995.38      | 21.66              | 141,004.62            |
| 01 1140               | PENALTIES & INTEREST ON TAXES                  | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1160               | POVERTY RECEIPTS                               | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1190               | EARLY CHILDHOOD PROGRAMS                       | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1210               | TUITION FROM OTHER DIST-GEN ED                 | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1215               | TUITION FROM OTHER DISTRICTS-DISTANCE ED       | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1220               | TUITION FROM INDIVID - GEN ED                  | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1230               | TUITION FROM OTHER DIST-SP ED                  | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1240               | TUITION FROM INDIVID - SP ED                   | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1250               | SUMMER SCHOOL TUITION AND FEES                 | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1260               | ADULT EDUCATION TUITION AND FEES               | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1270               | PRESCHOOL TUITION AND FEES                     | 7,000.00              | 685.00              | 2,980.00       | 42.57              | 4,020.00              |
| 01 1310               | TRANS FROM OTHER DIST-GEN ED                   | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1311               | TUITION FROM INDIVIDUALS - REGULAR ED          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1312               | SUMMER SCHOOL TUITION                          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1313               | SPED TUITION FROM INDIVIDUALS                  | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1315               | TUITION FROM EDUCATIONAL ENTITIES              | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1320               | TRANS FROM INDIV - GEN ED                      | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1330               | TRANS FROM OTHER DIST-SP ED                    | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1340               | TRANS FROM INDIV - SPEC ED                     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1410               | INTEREST ON LOCAL REV RECEIPTS                 | 6,000.00              | 1,436.49            | 8,813.19       | 146.89             | (2,813.19)            |
| 01 1610               | LOCAL LICENSE FEES                             | 8,000.00              | 0.00                | 0.00           | 0.00               | 8,000.00              |
| 01 1620               | POLICE COURT FINES                             | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1710 8103          | ACTIVITIES RECEIPTS                            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1710 8137          | ACTIVITIES RECEIPTS                            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1741               | EXTRACURRICULAR ACTIVITY FEES                  | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1742               | POSTSECONDARTY EDUCATION FEES                  | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1743               | SUMMER OR NIGHT SCHOOL FEES                    | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1810               | COMMUNITY SERVICE ACTIVITIES                   | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1910               | RENTAL OF SCHOOL EQUIPMENT AND FACILITY        | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1920               | CONTRIBUTIONS AND DONATIONS                    | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 1990               | OTHER LOCAL RECEIPTS                           | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: REVENUE FROM LOCAL SOURCES           | 3,706,036.00          | 712,249.59          | 961,634.45     | 25.95              | 2,744,401.55          |
| 01 2110               | COUNTY FINES AND LICENSE FEES                  | 7,000.00              | 0.00                | 0.00           | 0.00               | 7,000.00              |
| 01 2130               | OTHER COUNTY SOURCES                           | 10,000.00             | 0.00                | 0.00           | 0.00               | 10,000.00             |
| 01 2140               | NON-RES HS TUITION RECEIVED                    | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 2210               | EDUCATIONAL SERVICE UNIT RECEIPTS              | 2,000.00              | 0.00                | 0.00           | 0.00               | 2,000.00              |
| 01 2220               | ESU RECEIPTS/SUB PAY REIMBURS                  | 0.00                  | 0.00                | 1,319.00       | 0.00               | (1,319.00)            |
| 01 2230               | ESU RECEIPTS/CHAPTER I EXPENSE                 | 0.00                  | 0.00                | 5,734.74       | 0.00               | (5,734.74)            |
|                       | Subtotal: REVENUE FROM COUNTY AND ESU RECEIPTS | 19,000.00             | 0.00                | 7,053.74       | 37.12              | 11,946.26             |
| 01 3110               | STATE AID TO DISTRICTS                         | 29,624.00             | 2,962.00            | 15,111.02      | 51.01              | 14,512.98             |
| 01 3120               | SPECIAL ED PROGRAMS-SCHOOL AGE                 | 250,000.00            | 34,057.00           | 68,144.00      | 27.26              | 181,856.00            |
| 01 3125               | SP ED SCHOOL AGE TRANSPORTATION                | 6,000.00              | 0.00                | 0.00           | 0.00               | 6,000.00              |
| 01 3130               | HOMESTEAD EXEMPTION                            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3131               | PROPERTY TAX CREDIT                            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3132               | PERSONAL PROERTY TAX                           | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3133               | NAMEPLATE CAPACITY TAX                         | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3135               | HIGH ABILITY LEARNERS 99                       | 3,000.00              | 0.00                | 3,624.00       | 120.80             | (624.00)              |

**Revenue Summary Report**  
Processing Month: 01/2019  
Regular; Processing Month 01/2019

**Fund: 01 GENERAL FUND**

| <u>Account Number</u>                 | <u>Description</u>                       | <u>Revised Budget</u> | <u>During Month</u> | <u>To Date</u> | <u>% of Budget</u> | <u>Budget Balance</u> |
|---------------------------------------|------------------------------------------|-----------------------|---------------------|----------------|--------------------|-----------------------|
| 01 3145                               | ENROLLMENT OPTION - TRANSPORTATION       | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3155                               | TEXTBOOK LOAN                            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3160                               | PMTS REC FOR WARDS OF STATE              | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3161                               | WARDS OF THE STATE OR COURT - SPED       | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3165                               | BIRTH TO AGE 5 SPECIAL SERVICES (STATE)  | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3170                               | VOCATIONAL ED                            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3175                               | ADULT BASIC EDUCATION                    | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3180                               | PRO-RATA MOTOR VEHICLE                   | 6,700.00              | 1,514.98            | 2,380.19       | 35.53              | 4,319.81              |
| 01 3190                               | OTHER STATE APPROPRIATIONS               | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3191                               | TEACHERS PAY RULE 33                     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3192                               | LTD REIMB-CH 1 INST                      | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3200                               | STATE APPORTIONMENT                      | 34,000.00             | 34,399.08           | 34,399.08      | 101.17             | (399.08)              |
| 01 3300                               | IN-LIEU-OF SCHOOL LAND TAX               | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3400                               | INS PREMIUM TAX                          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3500                               | MINI GRANT/PROJECT 161030                | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3511                               | DISTANCE EDUCATION EQUIPMENT REIMB.      | 2,000.00              | 0.00                | 0.00           | 0.00               | 2,000.00              |
| 01 3513                               | EEC MENTOR GRANTS                        | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3520                               | RULE 88 - SCHOOL TECH FUND               | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3530                               | NAEP - NATIONAL ASSESSMENT OF ED PROGRES | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3535                               | DISTANCE EDUCATION INCENTIVE PAYMENTS    | 0.00                  | 0.00                | 2,875.24       | 0.00               | (2,875.24)            |
| 01 3540                               | STATE EARLY CHILDHOOD                    | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3541                               | EARLY CHILDHOOD ENDOWMENT GRANT          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3550                               | RULE 88 - SCHOOL TECH FUND               | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 3990                               | OTHER STATE RECEIPTS                     | 6,000.00              | 0.00                | 0.00           | 0.00               | 6,000.00              |
| Subtotal: REVENUE FROM STATE RECEIPTS |                                          | 337,324.00            | 72,933.06           | 126,533.53     | 37.51              | 210,790.47            |
| 01 4201                               | NCLB - TITLE 1 PART A (DISADVANTAGED)    | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4210                               | TITLE I NCLB IMPROVING BASIC PROGRAMS    | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4230                               | TITLE 1, PART D, EDUCATION OF NEGLECTED  | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4310                               | ESEA TITLE II-A                          | 4,340.00              | 0.00                | 0.00           | 0.00               | 4,340.00              |
| 01 4315                               | TITLE II, PART B MATH AND SCIENCE        | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4320                               | ESEA TITLE V-A                           | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4330                               | REAP                                     | 0.00                  | 0.00                | 5,932.50       | 0.00               | (5,932.50)            |
| 01 4400                               | BIRTH TO AGE 5 SPED                      | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4401                               | TITLE IV-B, PRE-SCH SPEC ED              | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4402                               | BIRTH TO AGE 5 TRANSPORTATION            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4404                               | IDEA PART B BASE ALLOCATION              | 15,000.00             | 0.00                | 15,603.00      | 104.02             | (603.00)              |
| 01 4405                               | IDEA PART B SUPPLEMENTAL PAYMENTS        | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4406                               | IDEA PRESCHOOL BASE                      | 0.00                  | 0.00                | 959.00         | 0.00               | (959.00)              |
| 01 4410                               | PART B IDEA ENROLLMENT/POVERTY FUNDING   | 20,977.00             | 0.00                | 37,395.00      | 178.27             | (16,418.00)           |
| 01 4411                               | IDEA PART B EARLY INTERVENING            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4412                               | IDEA PART B PROPORTIONATE SHARE          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4414                               | IDEA PART C 0-3                          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4415                               | IDEA SPECIAL PROJECTS                    | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4450                               | MEDICAID IN THE PUBLIC SCHOOLS           | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4455                               | MEDICAID ADMIN OUTREACH (MECCA TECH)     | 0.00                  | 1,620.50            | 1,620.50       | 0.00               | (1,620.50)            |
| 01 4500                               | TITLE 8 (IMPACT AID)                     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4520                               | TITLE 1, PART A NCLB IMPROVING ACADEMIC  | 19,000.00             | 0.00                | 0.00           | 0.00               | 19,000.00             |
| 01 4589                               | ARRA - EDUCATION JOBS                    | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4599                               | ARRA: STATE FISCAL STABILIZATION         | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4600                               | JOHNSON - O'MALLEY (INDIAN)              | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4610                               | ARRA: IDEA PART B (611) ENROLL/POVERTY   | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4611                               | ARRA: IDEA PART B EARLY INTEVENING       | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4630                               | ARRA:IDEA PRESCHOOL(6190)                | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |

**Revenue Summary Report**  
Processing Month: 01/2019  
Regular; Processing Month 01/2019

**Fund: 01 GENERAL FUND**

| <u>Account Number</u> | <u>Description</u>                       | <u>Revised Budget</u> | <u>During Month</u> | <u>To Date</u> | <u>% of Budget</u> | <u>Budget Balance</u> |
|-----------------------|------------------------------------------|-----------------------|---------------------|----------------|--------------------|-----------------------|
|                       | ENROLL/POVERTY                           |                       |                     |                |                    |                       |
| 01 4650               | ARA: IDEA PART C SPECIAL PROJECTS        | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4699               | ARRA: IDEA                               | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4700               | VOC EDUCATION (FED ONLY)                 | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4750               | OTHER FED CATEGORICAL RECEIPTS           | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4800               | FEDERAL REIMBURSEMENT                    | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4810               | ARRA: ESEA TITLE I, PART A               | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4811               | ARRA: ESEA TITLE I ACCOUNTABILITY        | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4813               | ARRA: ESWA TITLE II, PART D              | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4818               | ARRA: ESEA TITLE I, PART D, SUBPART 2    | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4820               | ARRA: ESEA MCKINNEY-VENTO HOMELESS       | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4840               | ARRA: SCHOOL LUNCH EQUIPMENT             | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4850               | UNIVERSAL SERVICE FUND-E-RATE            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4901               | REAP/RURAL & LOW INCOME                  | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4910               | INDIAN EDUCATION                         | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4915               | MIGRANT EDUCATION                        | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4925               | LIMITED ENGLISH PROFICIENT GRANT         | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4926               | IMMIGRANT EDUCATION                      | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4930               | FEDERAL ASBESTOS                         | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4940               | HEAD START                               | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4942               | EVEN START                               | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4945               | CHILD AND ADULT CARE FOOD PROGRAM        | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4950               | READING FIRST                            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4960               | SAFE AND DRUG FREE SCHOOLS               | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4968               | 21ST CENTURY COMMUNITY LEARNING          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4971               | ARMS GRANT                               | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4980               | ADULT BASIC EDUCATION                    | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4985               | TECHNOLOGY, ENHANCING EDUCATION          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4990               | OTHER FEDERAL CATEGORICAL RECEIPTS       | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 4992               | REAP                                     | 25,683.00             | 0.00                | 0.00           | 0.00               | 25,683.00             |
| 01 4995               | GRANTS FROM CORPORATIONS AND PRIVATE     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: REVENUE FROM FEDERAL RECEIPTS  | 85,000.00             | 1,620.50            | 61,510.00      | 72.36              | 23,490.00             |
| 01 5100               | SALE OF FUNDING BONDS                    | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 5110               | QUALIFIED ZONE ACADEMY BONDS             | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 5111               | QUALIFIED SCHOOL CONSTRUCTION BONDS      | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 5150               | TAX ANTICIPATION NOTES                   | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 5200               | LOANS                                    | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 5300               | INSURANCE ADJUSTMENTS                    | 1,000.00              | 0.00                | 0.00           | 0.00               | 1,000.00              |
| 01 5400               | SALE OF PROPERTY                         | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 5500               | TRANSFERS FROM BOND FUND                 | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 5602               | CARL PERKINS GRANT                       | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 5610               | CASH BALANCE FROM MERGED DISTRICTS       | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 5650               | CASH BALANCE FROM NONRESIDENT HS TUITION | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 5690               | OTHER NON-REVENUE RECEIPTS               | 0.00                  | 632.00              | 1,397.46       | 0.00               | (1,397.46)            |
|                       | Subtotal: REVENUE FROM OTHER RECEIPTS    | 1,000.00              | 632.00              | 1,397.46       | 139.75             | (397.46)              |
| 01 6000               | SUMMER SCHOOL RECEIPTS                   | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: SUMMER SCHOOL                  | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 9000               | NON-PROGRAM RECEIPTS                     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 9001               | POLK COUNTY FOUNDATION GRANT             | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 9002               | DRIVER'S ED RECEIPTS-IN/OUT              | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 01 9003               | LEASE PURCHASE AGREEMENTS                | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: NON-PROGRAM RECEIPTS           | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |

**Revenue Summary Report**  
Processing Month: 01/2019  
Regular; Processing Month 01/2019

**Fund: 01      GENERAL FUND**

| <u>Account Number</u> | <u>Description</u> | <u>Revised Budget</u> | <u>During Month</u> | <u>To Date</u> | <u>% of Budget</u> | <u>Budget Balance</u> |
|-----------------------|--------------------|-----------------------|---------------------|----------------|--------------------|-----------------------|
|                       | Fund Total:        | 4,148,360.00          | 787,435.15          | 1,158,129.18   | 27.92              | 2,990,230.82          |

**Revenue Summary Report**  
Processing Month: 01/2019  
Regular; Processing Month 01/2019

**Fund: 02 DEPRECIATION/EQUIPMENT FUND**

| <u>Account Number</u> | <u>Description</u>                    | <u>Revised Budget</u> | <u>During Month</u> | <u>To Date</u> | <u>% of Budget</u> | <u>Budget Balance</u> |
|-----------------------|---------------------------------------|-----------------------|---------------------|----------------|--------------------|-----------------------|
| 02 1410               | INTEREST ON LOCAL REV RECEIPTS        | 1,600.00              | 479.70              | 1,726.38       | 107.90             | (126.38)              |
|                       | Subtotal: REVENUE FROM LOCAL SOURCES  | 1,600.00              | 479.70              | 1,726.38       | 107.90             | (126.38)              |
| 02 5500               | TRANSFERS FROM OTHER FUNDS            | 66,000.00             | 0.00                | 0.00           | 0.00               | 66,000.00             |
|                       | Subtotal: REVENUE FROM OTHER RECEIPTS | 66,000.00             | 0.00                | 0.00           | 0.00               | 66,000.00             |
|                       | Fund Total:                           | 67,600.00             | 479.70              | 1,726.38       | 2.55               | 65,873.62             |

**Revenue Summary Report**  
Processing Month: 01/2019  
Regular; Processing Month 01/2019

**Fund: 03      UNEMPLOYMENT FUND**

| <u>Account Number</u> | <u>Description</u>                    | <u>Revised Budget</u> | <u>During Month</u> | <u>To Date</u> | <u>% of Budget</u> | <u>Budget Balance</u> |
|-----------------------|---------------------------------------|-----------------------|---------------------|----------------|--------------------|-----------------------|
| 03 1410               | INTEREST ON LOCAL REV RECEIPTS        | 300.00                | 59.19               | 204.61         | 68.20              | 95.39                 |
|                       | Subtotal: REVENUE FROM LOCAL SOURCES  | 300.00                | 59.19               | 204.61         | 68.20              | 95.39                 |
| 03 5300               | INSURANCE ADJUSTMENTS                 | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 03 5500               | TRANSFERS FROM OTHER FUNDS            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: REVENUE FROM OTHER RECEIPTS | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Fund Total:                           | 300.00                | 59.19               | 204.61         | 68.20              | 95.39                 |

**Revenue Summary Report**  
Processing Month: 01/2019  
Regular; Processing Month 01/2019

| <b>Fund: 05      ACTIVITIES</b> |                                   |                       |                     |                |                    |                       |
|---------------------------------|-----------------------------------|-----------------------|---------------------|----------------|--------------------|-----------------------|
| <u>Account Number</u>           | <u>Description</u>                | <u>Revised Budget</u> | <u>During Month</u> | <u>To Date</u> | <u>% of Budget</u> | <u>Budget Balance</u> |
| 05 1710                         | OTHER LOCAL RECEIPTS              | 141,000.00            | 0.00                | 0.00           | 0.00               | 141,000.00            |
| 05 1710 8100                    | ADULT EDUCATION                   | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8101                    | ANNUAL                            | 0.00                  | 0.00                | 1,307.50       | 0.00               | (1,307.50)            |
| 05 1710 8102                    | ATHLETICS                         | 0.00                  | 1,229.00            | 22,446.10      | 0.00               | (22,446.10)           |
| 05 1710 8103                    | OSCEOLA COLLEGE ACCESS            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8104                    | VOLLEYBALL                        | 0.00                  | 0.00                | 669.00         | 0.00               | (669.00)              |
| 05 1710 8105                    | TRANSFER ACCOUNT                  | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8108                    | FFA                               | 0.00                  | 0.00                | 3,150.53       | 0.00               | (3,150.53)            |
| 05 1710 8109                    | QUIZ BOWL                         | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8110                    | MISCELLANEOUS                     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8111                    | DAZZLERS                          | 0.00                  | 240.30              | 5,772.80       | 0.00               | (5,772.80)            |
| 05 1710 8112                    | STRIV TV                          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8114                    | DRAMA                             | 0.00                  | 0.00                | 1,135.35       | 0.00               | (1,135.35)            |
| 05 1710 8115                    | DRUGS/ALCOHOL                     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8116                    | ELEMENTARY                        | 0.00                  | 371.74              | 1,809.88       | 0.00               | (1,809.88)            |
| 05 1710 8117                    | GENERAL ACTIVITIES                | 0.00                  | 839.15              | 12,367.99      | 0.00               | (12,367.99)           |
| 05 1710 8118                    | MUSIC                             | 0.00                  | 0.00                | 530.95         | 0.00               | (530.95)              |
| 05 1710 8119                    | NATIONAL HONOR SOCIETY            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8120                    | SHOP                              | 0.00                  | 0.00                | 6.00           | 0.00               | (6.00)                |
| 05 1710 8121                    | SPANISH CLUB                      | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8122                    | STUDENT COUNCIL                   | 0.00                  | 0.00                | 2,202.94       | 0.00               | (2,202.94)            |
| 05 1710 8123                    | MS STUCO                          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8124                    | SAP                               | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8125                    | SPELLING BEE                      | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8126                    | EMBROIDERY FUND                   | 0.00                  | 143.62              | 758.37         | 0.00               | (758.37)              |
| 05 1710 8127                    | INTRO TO BUSINESS                 | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8128                    | PARENT ADVISORY COMMITTEE         | 0.00                  | 0.00                | 2,164.80       | 0.00               | (2,164.80)            |
| 05 1710 8129                    | ETHAN GUSTAFSON BACKPACK FUND     | 0.00                  | 0.34                | 1.46           | 0.00               | (1.46)                |
| 05 1710 8130                    | CROSSROADS CONFERENCE SCHOLARSHIP | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8131                    | FB SLED FUND                      | 0.00                  | 0.00                | 190.14         | 0.00               | (190.14)              |
| 05 1710 8132                    | WEIGHT ROOM FUND                  | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8133                    | WATER FUND                        | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8135                    | MS/HS PRINCIPAL ACCOUNT           | 0.00                  | 0.00                | 2,239.54       | 0.00               | (2,239.54)            |
| 05 1710 8136                    | ELEMENTARY PRINCIPAL ACCOUNT      | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8137                    | ROBOTICS CLUB                     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8138                    | FBLA                              | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8139                    | S.W.A.G.                          | 0.00                  | 0.00                | 238.30         | 0.00               | (238.30)              |
| 05 1710 8140                    | ENGINEERING                       | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8141                    | CLASS OF 2011                     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8142                    | CLASS OF 12                       | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8143                    | CLASS OF 13                       | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8144                    | CLASS OF 14                       | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8145                    | CLASS OF 15                       | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8146                    | CLASS OF 16                       | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8147                    | CLASS OF 17                       | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8148                    | CLASS OF 2018                     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8149                    | CLASS OF 2019                     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8150                    | CLASS OF 2020                     | 0.00                  | 0.00                | 719.30         | 0.00               | (719.30)              |
| 05 1710 8151                    | CLASS OF 2021                     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1710 8152                    | CLASS OF 2022                     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1910 8113                    | OTHER LOCAL RECEIPTS/DANCE        | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1910 8134                    | OTHER LOCAL RECEIPTS/CLASS 04     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1910 8135                    | OTHER LOCAL RECEIPTS/CLASS 05     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1910 8136                    | OTHER LOCAL RECEIPTS/CLASS 06     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1910 8137                    | OTHER LOCAL RECEIPTS/CLAS 07      | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |

**Revenue Summary Report**  
Processing Month: 01/2019  
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**Fund: 05      ACTIVITIES**

| <u>Account Number</u> | <u>Description</u>                    | <u>Revised Budget</u> | <u>During Month</u> | <u>To Date</u> | <u>% of Budget</u> | <u>Budget Balance</u> |
|-----------------------|---------------------------------------|-----------------------|---------------------|----------------|--------------------|-----------------------|
| 05 1910 8138          | OTHER LOCAL RECEIPTS/CLASS 08         | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 05 1910 8139          | OTHER LOCAL RECEIPTS/CLASS 09         | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: REVENUE FROM LOCAL SOURCES  | 141,000.00            | 2,824.15            | 57,710.95      | 40.93              | 83,289.05             |
| 05 5500               | TRANSFERS FROM OTHER FUNDS            | 20,000.00             | 0.00                | 0.00           | 0.00               | 20,000.00             |
|                       | Subtotal: REVENUE FROM OTHER RECEIPTS | 20,000.00             | 0.00                | 0.00           | 0.00               | 20,000.00             |
|                       | Fund Total:                           | 161,000.00            | 2,824.15            | 57,710.95      | 35.85              | 103,289.05            |

**Revenue Summary Report**  
Processing Month: 01/2019  
Regular; Processing Month 01/2019

**Fund: 06 SCHOOL LUNCH FUND**

| <u>Account Number</u> | <u>Description</u>                      | <u>Revised Budget</u> | <u>During Month</u> | <u>To Date</u> | <u>% of Budget</u> | <u>Budget Balance</u> |
|-----------------------|-----------------------------------------|-----------------------|---------------------|----------------|--------------------|-----------------------|
| 06 1410               | INTEREST ON LOCAL REV RECEIPTS          | 90.00                 | 12.62               | 51.48          | 57.20              | 38.52                 |
| 06 1720               | SALE OF LUNCHES/MILK                    | 58,000.00             | 0.00                | 0.00           | 0.00               | 58,000.00             |
|                       | Subtotal: REVENUE FROM LOCAL SOURCES    | 58,090.00             | 12.62               | 51.48          | 0.09               | 58,038.52             |
| 06 3150               | STATE REIMBURSEMENT                     | 500.00                | 0.00                | 0.00           | 0.00               | 500.00                |
|                       | Subtotal: REVENUE FROM STATE RECEIPTS   | 500.00                | 0.00                | 0.00           | 0.00               | 500.00                |
| 06 4800               | FEDERAL REIMBURSEMENT                   | 46,000.00             | 3,299.27            | 19,606.89      | 42.62              | 26,393.11             |
|                       | Subtotal: REVENUE FROM FEDERAL RECEIPTS | 46,000.00             | 3,299.27            | 19,606.89      | 42.62              | 26,393.11             |
| 06 5500               | TRANSFERS FROM OTHER FUNDS              | 30,000.00             | 0.00                | 0.00           | 0.00               | 30,000.00             |
|                       | Subtotal: REVENUE FROM OTHER RECEIPTS   | 30,000.00             | 0.00                | 0.00           | 0.00               | 30,000.00             |
| 06 6001               | STUDENT LUNCH RECEIPTS                  | 0.00                  | 4,049.05            | 25,157.40      | 0.00               | (25,157.40)           |
| 06 6002               | ADULT LUNCH RECEIPTS                    | 0.00                  | 346.80              | 3,333.05       | 0.00               | (3,333.05)            |
| 06 6005               | OTHER LUNCH RECEIPTS                    | 0.00                  | 0.00                | 415.33         | 0.00               | (415.33)              |
|                       | Subtotal: SUMMER SCHOOL                 | 0.00                  | 4,395.85            | 28,905.78      | 0.00               | (28,905.78)           |
|                       | Fund Total:                             | 134,590.00            | 7,707.74            | 48,564.15      | 36.08              | 86,025.85             |

**Revenue Summary Report**  
Processing Month: 01/2019  
Regular; Processing Month 01/2019

**Fund: 07 BOND FUND**

| <u>Account Number</u> | <u>Description</u>                             | <u>Revised Budget</u> | <u>During Month</u> | <u>To Date</u> | <u>% of Budget</u> | <u>Budget Balance</u> |
|-----------------------|------------------------------------------------|-----------------------|---------------------|----------------|--------------------|-----------------------|
| 07 1110               | LOCAL DISTRICT TAXES                           | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 07 1115               | CARLINE & AIRLINE TAX                          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 07 1120               | PUBLIC POWER DIST SALES TAX                    | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 07 1130               | IN LIEU-REGULAR                                | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 07 1410               | INTEREST ON LOCAL REV RECEIPTS                 | 55.00                 | 7.69                | 33.34          | 60.62              | 21.66                 |
|                       | Subtotal: REVENUE FROM LOCAL SOURCES           | 55.00                 | 7.69                | 33.34          | 60.62              | 21.66                 |
| 07 2130               | OTHER COUNTY SOURCES                           | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: REVENUE FROM COUNTY AND ESU RECEIPTS | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 07 3130               | HOMESTEAD EXEMPTION                            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 07 3131               | PROPERTY TAX CREDIT                            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 07 3180               | PRO-RATA MOTOR VEHICLE                         | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 07 3300               | IN-LIEU-OF SCHOOL LAND TAX                     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: REVENUE FROM STATE RECEIPTS          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 07 5500               | TRANSFERS FROM OTHER FUNDS                     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: REVENUE FROM OTHER RECEIPTS          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Fund Total:                                    | 55.00                 | 7.69                | 33.34          | 60.62              | 21.66                 |

**Revenue Summary Report**  
Processing Month: 01/2019  
Regular; Processing Month 01/2019

**Fund: 08 SPECIAL BUILDING**

| <u>Account Number</u> | <u>Description</u>                             | <u>Revised Budget</u> | <u>During Month</u> | <u>To Date</u> | <u>% of Budget</u> | <u>Budget Balance</u> |
|-----------------------|------------------------------------------------|-----------------------|---------------------|----------------|--------------------|-----------------------|
| 08 1110               | LOCAL DISTRICT TAXES                           | 200,000.00            | 39,927.78           | 52,213.52      | 26.11              | 147,786.48            |
| 08 1115               | CARLINE & AIRLINE TAX                          | 78.00                 | 0.00                | 0.00           | 0.00               | 78.00                 |
| 08 1120               | PUBLIC POWER DIST SALES TAX                    | 1,000.00              | 0.00                | 0.00           | 0.00               | 1,000.00              |
| 08 1125               | MOTOR VEHICLE TAX REVENUE                      | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 08 1410               | INTEREST ON LOCAL REV RECEIPTS                 | 2,000.00              | 593.72              | 2,023.89       | 101.19             | (23.89)               |
| 08 1720               | RENTAL OF SCH FAC, GIFTS, JUNK                 | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 08 1990               | OTHER LOCAL RECEIPTS                           | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: REVENUE FROM LOCAL SOURCES           | 203,078.00            | 40,521.50           | 54,237.41      | 26.71              | 148,840.59            |
| 08 2130               | OTHER COUNTY SOURCES                           | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: REVENUE FROM COUNTY AND ESU RECEIPTS | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 08 3130               | HOMESTEAD EXEMPTION                            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 08 3131               | PROPERTY TAX CREDIT                            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 08 3132               | PERSONAL PROERTY TAX                           | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 08 3180               | PRO-RATA MOTOR VEHICLE                         | 0.00                  | 75.35               | 118.39         | 0.00               | (118.39)              |
| 08 3300               | IN-LIEU-OF SCHOOL LAND TAX                     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: REVENUE FROM STATE RECEIPTS          | 0.00                  | 75.35               | 118.39         | 0.00               | (118.39)              |
| 08 5100               | SALE OF FUNDING BONDS                          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: REVENUE FROM OTHER RECEIPTS          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 08 9000               | NON-PROGRAM RECEIPTS                           | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: NON-PROGRAM RECEIPTS                 | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Fund Total:                                    | 203,078.00            | 40,596.85           | 54,355.80      | 26.77              | 148,722.20            |

**Revenue Summary Report**  
Processing Month: 01/2019  
Regular; Processing Month 01/2019

**Fund: 09 QUALIFIED CAPITAL PURPOSE UNDERTAKING**

| <u>Account Number</u> | <u>Description</u>                             | <u>Revised Budget</u> | <u>During Month</u> | <u>To Date</u> | <u>% of Budget</u> | <u>Budget Balance</u> |
|-----------------------|------------------------------------------------|-----------------------|---------------------|----------------|--------------------|-----------------------|
| 09 1110               | LOCAL DISTRICT TAXES                           | 150,000.00            | 29,916.04           | 38,208.86      | 25.47              | 111,791.14            |
| 09 1115               | CARLINE & AIRLINE TAX                          | 70.00                 | 0.00                | 0.00           | 0.00               | 70.00                 |
| 09 1120               | PUBLIC POWER DIST SALES TAX                    | 800.00                | 0.00                | 0.00           | 0.00               | 800.00                |
| 09 1410               | INTEREST ON LOCAL REV RECEIPTS                 | 1,000.00              | 85.44               | 692.61         | 69.26              | 307.39                |
| 09 1990               | OTHER LOCAL RECEIPTS                           | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: REVENUE FROM LOCAL SOURCES           | 151,870.00            | 30,001.48           | 38,901.47      | 25.61              | 112,968.53            |
| 09 2130               | OTHER COUNTY SOURCES                           | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: REVENUE FROM COUNTY AND ESU RECEIPTS | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 09 3130               | HOMESTEAD EXEMPTION                            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 09 3131               | PROPERTY TAX CREDIT                            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 09 3132               | PERSONAL PROERTY TAX                           | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 09 3180               | PRO-RATA MOTOR VEHICLE                         | 180.00                | 57.62               | 90.53          | 50.29              | 89.47                 |
| 09 3300               | IN-LIEU-OF SCHOOL LAND TAX                     | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: REVENUE FROM STATE RECEIPTS          | 180.00                | 57.62               | 90.53          | 50.29              | 89.47                 |
| 09 4000               | REVENUE FROM FEDERAL RECEIPTS                  | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: REVENUE FROM FEDERAL RECEIPTS        | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 09 5100               | SALE OF FUNDING BONDS                          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 09 5200               | LOANS                                          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
| 09 5601               | INTERLOCAL CONTRACT                            | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Subtotal: REVENUE FROM OTHER RECEIPTS          | 0.00                  | 0.00                | 0.00           | 0.00               | 0.00                  |
|                       | Fund Total:                                    | 152,050.00            | 30,059.10           | 38,992.00      | 25.64              | 113,058.00            |

**Revenue Summary Report**  
Processing Month: 01/2019  
Regular; Processing Month 01/2019

|              | <u>Revised Budget</u> | <u>During Month</u> | <u>To Date</u> | <u>% of Budget</u> | <u>Budget Balance</u> |
|--------------|-----------------------|---------------------|----------------|--------------------|-----------------------|
| Grand Total: | 4,867,033.00          | 869,169.57          | 1,359,716.41   | 27.94              | 3,507,316.59          |

# TREASURER'S REPORT FOR THE 2018-19 SCHOOL YEAR

January 2019

## GENERAL FUND

|                   |    |                   |
|-------------------|----|-------------------|
| Beginning Balance | \$ | 470,967.45        |
| Income            | +  | 787,435.15        |
| Expenses          | -  | 333,551.79        |
| Ending Balance    | \$ | <u>924,850.81</u> |

### Cash Found In:

|                      |    |                   |
|----------------------|----|-------------------|
| #19 Ckg/Invest Acct. | \$ | 923,109.88        |
| Petty Cash           |    | 50.00             |
| #19 Cash Ckg Acct.   |    | 1,690.93          |
| Notes Receivable     |    | <u>0.00</u>       |
| Total                | \$ | <u>924,850.81</u> |

## DEPRECIATION/EQUIPMENT FUND

|                   |    |                   |
|-------------------|----|-------------------|
| Beginning Balance | \$ | 360,602.58        |
| Income            | +  | 479.70            |
| Expenses          | -  | 0.00              |
| Ending Balance    | \$ | <u>361,082.28</u> |

### Cash Found In:

|                    |    |                   |
|--------------------|----|-------------------|
| Checking Acct.     | \$ | 50,010.00         |
| Money Market Acct. |    | 0.00              |
| Investment Acct.   |    | <u>311,072.28</u> |
| Total              | \$ | <u>361,082.28</u> |

## UNEMPLOYMENT FUND

|                   |    |                  |
|-------------------|----|------------------|
| Beginning Balance | \$ | 37,659.18        |
| Income            | +  | 59.19            |
| Expenses          | -  | 0.00             |
| Ending Balance    | \$ | <u>37,718.37</u> |

### Cash Found In:

|                    |    |                  |
|--------------------|----|------------------|
| Money Market Acct. | \$ | 3,485.62         |
| Investment Acct.   |    | <u>34,232.75</u> |
| Total              | \$ | <u>37,718.37</u> |

## ACTIVITY FUND

|                   |  |    |                  |
|-------------------|--|----|------------------|
| Beginning Balance |  | \$ | 38,981.18        |
| Income            |  | +  | 2,824.15         |
| Expenses          |  | -  | 6,055.64         |
| Ending Balance    |  | \$ | <u>35,749.69</u> |

## Cash Found In:

|                      |    |                 |
|----------------------|----|-----------------|
| Check & Saving Acct. | \$ | 18,389.90       |
| Money Bags           |    | 1,050.00        |
| Investment Acct.     |    | 15,135.26       |
| Backpack Fund        |    | <u>1,174.53</u> |
| Total                | \$ | 35,749.69       |

## LUNCH FUND

|                   |  |    |                  |
|-------------------|--|----|------------------|
| Beginning Balance |  | \$ | 41,418.33        |
| Income            |  | +  | 7,707.74         |
| Expenses          |  | -  | 5,899.40         |
| Ending Balance    |  | \$ | <u>43,226.67</u> |

## Cash Found In:

|                    |    |               |
|--------------------|----|---------------|
| Cash Box Change    | \$ | 75.00         |
| Checking Acct.     |    | 42,846.92     |
| Investment Acct.   |    | 0.00          |
| Donated Meal Money |    | <u>304.75</u> |
| Total              | \$ | 43,226.67     |

## BOND FUND CHECKING ACCOUNT

|                                   |  |    |                  |
|-----------------------------------|--|----|------------------|
| Beginning Balance                 |  | \$ | 22,636.92        |
| Income                            |  | +  | 7.69             |
| Expenses                          |  | -  | 0.00             |
| Ending Balance (Checking Account) |  | \$ | <u>22,644.61</u> |

## BOND FUND LIQUID ASSET

|                   |  |    |              |
|-------------------|--|----|--------------|
| Beginning Balance |  | \$ | 81.49        |
| Transfers In      |  | +  | 0.00         |
| Interest Income   |  | +  | 0.00         |
| Transfers Out     |  | -  | 0.00         |
| Balance           |  | \$ | <u>81.49</u> |

## SPECIAL BUILDING FUND

|                   |  |                      |
|-------------------|--|----------------------|
| Beginning Balance |  | \$ 613,839.32        |
| Income            |  | + 40,596.85          |
| Expenses          |  | - 0.00               |
| Ending Balance    |  | <u>\$ 654,436.17</u> |

## Cash Found In:

|                  |                   |
|------------------|-------------------|
| Checking Acct.   | \$ 535,707.38     |
| Investment Acct. | <u>118,728.79</u> |
| Total            | \$ 654,436.17     |

## QUALIFIED PURPOSE UNDERTAKING

|                   |  |                      |
|-------------------|--|----------------------|
| Beginning Balance |  | \$ 214,826.42        |
| Income            |  | + 30,059.10          |
| Expenses          |  | - 0.00               |
| Ending Balance    |  | <u>\$ 244,885.52</u> |

**Board Report – Monthly  
GENERAL FUND**

Posted - During Check Cycle; Fund Number 01; Processing Month 02/2019

| <u>Check #</u> | <u>Vendor Name</u>                          | <u>Description</u>          | <u>Check Total</u> |
|----------------|---------------------------------------------|-----------------------------|--------------------|
| 31858          | CENTRAL NEBRASKA<br>REHABILITATION SERVICES | PT/OT SERVICES              | 2,084.25           |
| 31859          | CGSMUSIC                                    | BAND SUPPLIES               | 114.28             |
| 31860          | CITY OF OSCEOLA                             | WATER/SEWER/COMPACTOR       | 1,078.05           |
| 31861          | CONTROL SERVICES, INC.                      | MAINTENANCE CONTRACT        | 848.67             |
| 31862          | DECKER EQUIPMENT                            | BENCH FOR LUNCHROOM         | 126.80             |
| 31863          | DOLLAR GENERAL - REGIONS<br>410526          | SUPPLIES                    | 3.00               |
| 31864          | DU PREEZ, MAURICE                           | POWERSCHOOL CONSULTANT      | 250.09             |
| 31865          | DUGAN PRINTING & PROMOTIONS,<br>LLC         | BALLOT ENVELOPES            | 990.00             |
| 31866          | EDUCATIONAL SERVICE UNIT #1                 | MTSS WORKSHOP FEES          | 40.00              |
| 31867          | EDUCATIONAL SERVICE UNIT #2                 | WORKSHOP FEE                | 10.00              |
| 31868          | ELECTION SYSTEMS & SOFTWARE,<br>LLC         | BOND ELECTION LAYOUT CHARGE | 1,201.53           |
| 31869          | ESU #7                                      | DISTANCE LEARNING           | 672.24             |
| 31870          | ESU #7 SPECIAL EDUCATION DEPT               | SPED SERVICES               | 2,726.82           |
| 31871          | FARM BUREAU FINANCIAL SERVICES              | TERM LIFE INSURANCE         | 25.47              |
| 31872          | FATHER FLANAGAN'S BOYS' HOME                | EDUCATION SERVICES          | 1,913.10           |
| 31873          | FRONTIER COOPERATIVE COMPANY                | FUEL                        | 2,351.03           |
| 31874          | GARRATT CALLAHAN COMPANY                    | WATER TREATMENT SUPPLIES    | 750.00             |
| 31875          | GARY'S PLUMBING, LLC                        | PIPE WRENCH/SUPPLIES        | 124.14             |
| 31876          | GLUNZ, BRENDA                               | PSYCHOLOGIST SERVICES       | 2,330.24           |
| 31877          | J.W. PEPPER & SON, INC.                     | MUSIC                       | 67.49              |
| 31878          | JACKSON SERVICES, INC.                      | RUG SERVICE                 | 283.72             |
| 31879          | JOSTENS, INC.                               | DIPLOMAS                    | 260.10             |
| 31880          | JUNIOR LIBRARY GUILD                        | LIBRARY BOOKS               | 190.45             |
| 31881          | KSB SCHOOL LAW                              | LEGAL SERVICES              | 1,253.50           |
| 31882          | LINGO COMMUNICATIONS                        | LONG DISTANCE SERVICE       | 20.32              |
| 31883          | LINGO COMMUNICATIONS                        | LONG DISTANCE SERVICE       | 50.18              |
| 31884          | MATHESON TRI-GAS, INC.                      | SUPPLIES                    | 29.12              |
| 31885          | NE ASSOCIATION OF SCHOOL<br>BOARDS          | 2019-2020 MEMBERSHIP        | 3,235.00           |
| 31887          | OFFICENET, INC.                             | SUPPLIES                    | 1,008.65           |
| 31888          | OLIVA AUDIO-VISUAL REPAIR                   | COMPUTER REPAIR             | 483.90             |
| 31889          | OPTUM                                       | FLEX PLAN FUNDING           | 150.00             |
| 31890          | ORIENTAL TRADING CO., INC.                  | SUPPLIES                    | 35.15              |
| 31891          | OSCEOLA TIRE AND SERVICE, LLC               | PARTS/LABOR/REPAIRS         | 499.95             |
| 31892          | PETERSON, THOMAS                            | BUS WASH REIMB.             | 58.05              |
| 31893          | PINNACLE BANK                               | SOFTWARE/SUPPLIES           | 414.46             |
| 31894          | PINNACLE BANK                               | HEADPHONE EXTRACTION TOOL   | 53.78              |
| 31895          | PINNACLE BANK                               | TEXTBOOKS/SUPPLIES          | 366.03             |

**Board Report - Monthly**

Posted - During Check Cycle; Fund Number 01; Processing Month 02/2019

| <u>Check #</u>                         | <u>Vendor Name</u>                                 | <u>Description</u>            | <u>Check Total</u>       |
|----------------------------------------|----------------------------------------------------|-------------------------------|--------------------------|
| 31896                                  | POLK COUNTY HEALTH DEPARTMENT                      | NURSING SERVICES              | 820.63                   |
| 31897                                  | POLK COUNTY NEWS                                   | PRINTING                      | 138.40                   |
| 31898                                  | POLK COUNTY RPPD                                   | ELECTRICITY                   | 25,332.24                |
| 31899                                  | PRAIRIE CREEK FAMILY MEDICINE                      | BUS DRIVER PHYSICAL           | 120.00                   |
| 31900                                  | PRESTO-X                                           | PEST CONTROL                  | 83.19                    |
| 31901                                  | PSAT/NMSQT                                         | PSAT TEST FEES                | 96.00                    |
| 31902                                  | SCHMIDT SPEECH LANGUAGE<br>PATHOLOGY SERVICES, LLC | SPEECH SERVICES               | 5,786.65                 |
| 31903                                  | SHELBY LUMBER CO., INC,                            | SUPPLIES                      | 14.99                    |
| 31904                                  | SIEMENS INDUSTRY, INC.                             | DUCT DETECTOR REPAIRS         | 772.50                   |
| 31905                                  | SPARQ DATA SOLUTIONS, INC.                         | MEETING/NEGOTIATIONS SOFTWARE | 3,500.00                 |
| 31906                                  | TONNIGES CHEVROLET, INC.                           | PARTS/LABOR/REPAIRS           | 418.79                   |
| 31907                                  | TOTALFUNDS                                         | POSTAGE LATE FEE              | 39.00                    |
| 31908                                  | TRANE U.S., INC.                                   | PARTS/LABOR/REPAIRS           | 1,895.00                 |
| 31909                                  | VERIZON WIRELESS                                   | CELL SERVICE                  | 54.13                    |
| 31910                                  | WINDSTREAM                                         | DISTANCE LEARNING SERVICE     | 52.87                    |
| 31911                                  | WINDSTREAM                                         | TELEPHONE SERVICE             | 128.95                   |
| 31912                                  | WINDSTREAM                                         | TELEPHONE SERVICE             | 386.05                   |
| 31913                                  | WINDSTREAM                                         | STATE INTERNET CONTRACT       | <u>150.00</u>            |
| <b>Checking Account Total:</b>         |                                                    |                               | <b>65,888.95</b>         |
| <br>                                   |                                                    |                               |                          |
| <u>Checking</u>                        | 1                                                  |                               |                          |
| 452                                    | MAIL FINANCE                                       | POSTAGE METER LEASE           | 84.00                    |
| 453                                    | MG TRUST COMPANY                                   | TSA PAYABLE                   | 710.00                   |
| 451                                    | OPTUM                                              | FLEX PLAN FUNDING             | <u>1,111.02</u>          |
| <b>Checking Account Total:</b>         |                                                    |                               | <b>1,905.02</b>          |
| <br>                                   |                                                    |                               |                          |
| <u>Checking</u>                        | 4                                                  |                               |                          |
| 1892                                   | POSTMASTER                                         | NEWSLETTER POSTAGE            | <u>85.34</u>             |
| <b>Checking Account Total:</b>         |                                                    |                               | <b><u>85.34</u></b>      |
| <br><b>TOTAL CHECKS &amp; PREPAIDS</b> |                                                    |                               | <br><b>67,879.31</b>     |
| <b>TOTAL PRYROLL</b>                   |                                                    |                               | <b><u>286,988.38</u></b> |
| <b>GRAND TOTAL</b>                     |                                                    |                               | <b><u>354,867.69</u></b> |

# MEMBERSHIP DUES INVOICE

in account with

## Nebraska Association of School Boards

1311 Stockwell, Lincoln, NE 68502

(402) 423-4951 or 1-(800) 422-4572

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**Name:** Osceola Public Schools

**AMOUNT DUE**

**County:** Polk

\$3,209

**NASB Region:** 10

All districts/ESU's who pay dues by 4/1/19  
may subtract 2% from their total dues.

**DATE** January 29, 2019

**DESCRIPTION** Annual Membership Dues for NASB  
Fiscal Year 4/1/19 to 3/31/20

\$64

TOTAL AMOUNT DUE IF PAID BY APRIL 1, 2019

\$3,145

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Thank you for your support and participation in NASB.



For Internal Us

|         |       |
|---------|-------|
| Date    | _____ |
| Check # | _____ |
| Amount  | _____ |

1311 Stockwell  
 Lincoln, NE 68502

Phone: (402) 423-4951

**Bill To:**

Osceola Public Schools  
 565 South Kimmel Street  
 PO Box 198  
 Osceola, NE 68651

**Invoice Number** 1406  
**Invoice Date** 1/7/19  
**Purchase Order Numbe**

| Quantity | Unit Price | Description For Sales                                                     | Amount   |
|----------|------------|---------------------------------------------------------------------------|----------|
|          |            | North Star Negotiations Software effective April 1, 2019 - March 31, 2020 | 1,000.00 |
|          |            | Sparq Meeting Subscription effective April 1, 2019 - March 31, 2020       | 2,500.00 |

**Paid with Check Numbe**

**Total Invoice Amour** 3,500.00  
**Less Payment Receive**  
**TOTAL DUE** 3,500.00



February 7, 2019

Steven Rinehart  
Superintendent  
Osceola Public Schools  
P.O. Box 198  
Osceola, NE 68651

Dear Mr. Rinehart:

Thank you for the opportunity to bid the Speech Language Pathology contract for Osceola Public Schools for the 2019 – 2020 school year. We have enjoyed our past working relationship with the school district and welcome the opportunity to continue in this capacity.

Below you will find the school district rates we are bidding for all rural school districts for the upcoming school year. This represents an increase in costs from the previous year due entirely to our challenge with finding local SLP's and OT's. As you are aware with our current SLP placement, we are bringing therapists to the rural school districts from farther away which has resulted in increased costs on our side.

Our 2019-2020 proposal is as follows:

- Compensation of **\$68/hour** for **ALL** time expended and utilized for Speech Language Pathology Services.
- We anticipate an approximate caseload of 28 to 32 students
- Approximate Need: 18-22 hours/week + additional hours and days/month for testing and obtaining needed contact time as listed on student IEPs
- Travel to the school will be charged from our Columbus location, for 20 minutes per round trip.
- Mileage expenditure will be charged at the federal mileage reimbursement rate for 25 miles per trip.
- No other monies for compensation, reimbursement, or expenses shall be paid to Therapy Servicer by the Facility unless agreed to in advance.

Please don't hesitate to reach out to me if you have any additional questions.

Most Sincerely,

A handwritten signature in blue ink that reads "Debra Prange".

Debra Prange  
CEO/Owner

**School Pediatrics Division**

BILLING ADDRESS  
West Faidley Medical Center  
PO Box 5285  
Grand Island, NE 68802  
phone 308.382.0344 x 243  
fax 308.382.3241  
www.grandislandpt.com

DIRECTORS  
Mary Walsh-Sterup, OTR/L, CHT  
308.398.5170  
mary@cnrehab.com

John Holling, PT  
308.398.2170  
john@cnrehab.com

SCHOOL LIASON  
Steve Morris  
308.850.3399

January 25, 2018

Osceola Public School  
ATTN Steve Rinehart  
PO Box 198  
Osceola, NE 68651

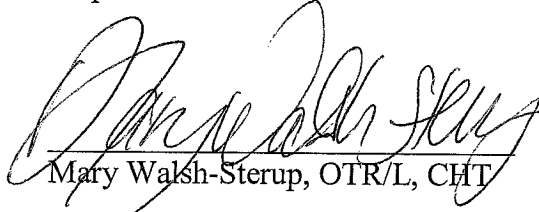
Please consider this a letter of contract for our arrangement for occupational and physical therapy services for the following three school years (2018-19, 2019-20, and 2020-21 school years).

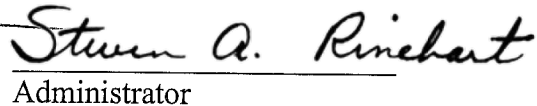
We will supply an occupational and physical therapist for occupational and physical therapy services during the 2018-19, 2019-20, and 2020-21 school years.


The occupational and physical therapy services will be billed out at the Department of Special Educations approved rate, which has yet to be determined by the State, less \$2.00 per hour.

Travel time will be billed out at an hourly rate of \$48.00 per hour, plus mileage. Mileage rates will not exceed the State Department of Administrative Services/Nebraska Department of Education rate, the current rate for the state is .545, but the current billed rate from CNRS is .45. Mileage will be calculated by taking the total mileage per day and dividing it by the number of schools seen. Each school will pay an equal amount of the mileage. Travel rates and mileage rates are reviewed each school year for adjustments. Either party can terminate this agreement upon sixty (60) days prior written notice.

Please sign this contract and mail back or fax to 308-675-1353, Attention: Stephanie. Feel free to contact me with any questions or concerns you may have.

  
Mary Walsh-Sterup, OTR/L, CHT

  
Administrator

  
Date

2-12-2018  
Date

January 9, 2019

Mr. Steven Rinehart, Superintendent  
Osceola Public Schools  
565 S. Kimmel  
Osceola, Nebraska 68651

Dear Mr. Rinehart

Please accept this as my letter of resignation from Osceola Public Schools effective at the end of the 2018-2019 school year.

First let me take the time to thank you for hiring me and trusting me with the responsibility of instructing the students in the Osceola School System. Even though it has only been three short years since I arrived, the students, staff, administration and community have had a tremendous impact upon my life and growth as a person. My only hope is that I might in some small way have done the same for you.

So it is not with regret that I tender my registration but with the joy in knowing all of you and the impact you have made upon me as a teacher, coach and person. I have been in the Educational Field for over 40 years as a teacher, coach and administrator and I can honestly say that my career ended here in Osceola, truly saving the "Best for Last".

Thank you for the opportunity to be a small part of what I consider to be a premiere school system in the Great State of Nebraska.

Sincerely,

Don Frenzen

**RESOLUTION**

**WHEREAS**, the School Board is required by law to adopt by resolution policies and specific standards for acceptance or rejection of option enrollment applications; and,

**WHEREAS**, the School Board has received and reviewed evidence and information submitted by the administration and other sources and made determinations thereon with respect to standards for acceptance or rejection and with respect to the capacity of this school district to accept option enrollment students based upon available staff, available facilities, projected enrollment, and availability of special education programs; and,

**WHEREAS**, the School Board has determined that the educational interests of this school district would be best served by adoption of the resolutions, and the policies and specific standards herein contained.

**NOW, THEREFORE, BE IT RESOLVED** that the Option Enrollment Policy presented to the School Board as Policy 5006, and Appendix "1" to such Policy 5006, should be and the same are hereby adopted, and any previous policy or interpretation or application of the option enrollment program which is or has been inconsistent with the Policy 5006, and Appendix "1" to such Policy 5006, are repealed effective on the date of the passage of this resolution,

**BE IT FURTHER RESOLVED** that all paragraphs, subparagraphs, and portions of words of this Resolution, of Policy 5006, and Appendix "1" to such Policy 5006 are severable and that in the event any of the same are determined to be invalid for any reason, such determination shall not affect the validity of any of the remainder of the same.

**BE IT FURTHER RESOLVED** that policies and specific standards for acceptance or rejection of option enrollment applications should be and are hereby adopted, for applications filed after adoption of this resolution, and are hereinafter set forth:

The above Resolution, having been read in its entirety, member \_\_\_\_\_ moved for its passage and adoption, member \_\_\_\_\_ seconded the same. After discussion and on roll call vote, the following members voted in favor of passage and adoption of the above Resolution: \_\_\_\_\_.

The following members voted against the same: \_\_\_\_\_.

The following members were absent or not voting: \_\_\_\_\_.

The Resolution having been consented to and approved by more than a majority of the members of the School Board, was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska open meetings law.

**DATED** this 11th day of February, 2019.

**OSCEOLA PUBLIC SCHOOLS**

Attest: \_\_\_\_\_  
Secretary

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

## Appendix "1" to Option Enrollment Policy

The following is Appendix "1" to Policy 5006 for the 2019-2020 School Year. The Board of Education hereby sets forth the maximum number of option students for the 2019-2020 school year in any program, class, grade level or school building or in any special education programs operated by this school district, based upon available staff, facilities, projected enrollment of resident students, projected number of students with which this school district will contract based on existing contractual arrangements, and availability of appropriate special education programs. Any program, class, grade level, or school building which has "0" as the No. of Option Students is hereby declared unavailable to option students due to lack of capacity.

| <b>PROGRAM</b>                                       | <b>PROGRAM CAPACITY</b> | <b>PROJECTED ENROLLMENT</b> | <b>NO. OF OPTION STUDENTS</b> |
|------------------------------------------------------|-------------------------|-----------------------------|-------------------------------|
| Kindergarten                                         | 24                      | 15                          | 9                             |
| First                                                | 24                      | 11                          | 13                            |
| Second                                               | 24                      | 9                           | 5                             |
| Third                                                | 24                      | 15                          | 9                             |
| Fourth                                               | 24                      | 15                          | 9                             |
| Fifth                                                | 24                      | 24                          | 0                             |
| Building Capacity, Elementary                        | 144                     | 90                          | 54                            |
| Level I Elem. Special Education                      | 15                      | 13                          | 2                             |
| Level II Elem. Special Education                     | 4                       | 7                           | 0                             |
| Level III Elem. Special Education                    | 1                       | 1                           | 0                             |
| Sixth                                                | 28                      | 15                          | 13                            |
| Seventh                                              | 28                      | 15                          | 13                            |
| Eighth                                               | 28                      | 17                          | 11                            |
| Building Capacity, Middle School Attendance Center   | 84                      | 47                          | 37                            |
| Level I MS Special Education                         | 6                       | 10                          | 0                             |
| Level II MS Special Education                        | 3                       | 3                           | 0                             |
| Level III MS Special Education                       | 1                       | 0                           | 1                             |
| Ninth                                                | 28                      | 18                          | 10                            |
| Tenth                                                | 28                      | 13                          | 15                            |
| Eleventh                                             | 28                      | 19                          | 9                             |
| Twelfth                                              | 28                      | 10                          | 18                            |
| Building Capacity, Sr. High School Attendance Center | 112                     | 60                          | 52                            |
| Level I HS Special Education                         | 6                       | 4                           | 2                             |
| Level II Sr. HS Special Education                    | 3                       | 2                           | 1                             |
| Level III Sr. HS Special Education                   | 1                       | 0                           | 0                             |

Internal Board Policies - OrganizationStanding Committees

It shall be the policy of Osceola Public Schools that the following will be the standing committees of the Board of Education:

1. Negotiations Committee
2. Curriculum, Americanism Committee and Staff Relations
3. Transportation/Facilities
4. Budget Committee
5. Policy Committee
6. Administration Review Committee
7. Technology Committee

It shall further be the policy of Osceola Public Schools that the Superintendent shall appoint the members of the above committees.

Administrative Review- 6  
 Americanism/Curriculum -2  
 Buildings and Grounds - 3  
 Finance -4  
 LB 757 Safety -  
 Policy - 5  
 Rule 10 Safety -  
 School Improvement/Strategic Planning -  
 Teacher Negotiations - 1  
 Technology-Mentink 7  
 Transportation -3  
 Wellness -

The committees to the left are all the committees that we currently have. The yellow ones are in the current policy. The others we have, but do not necessarily require board members so are not on the standing committee list. Americanism is the only one required by law.

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

Policy Adopted: 06/08/09

OSCEOLA PUBLIC SCHOOLS  
 OSCEOLA, NEBRASKA

## **BOARD OF EDUCATION COMMITTEES**

**2019**

Administrative Review- Neujahr, Rathjen, Boruch

Americanism/Curriculum –Mentink, Boruch, Tonniges

Buildings and Grounds – Boruch, Mestl, Mentink

Finance –Rathjen, Mestl, Tonniges

LB 757 Safety – Mike Neujahr, Steve Rinehart, Dale Maynard, Brett Webster, Jesse Pliefke, Vicky Klein, Suzanne Peterson, Deb Berry

Policy – Neujahr, Rathjen, Boruch

Rule 10 Safety – – Anthony Mestl (Suzanne Peterson, Jesse Pliefke, Steve Rinehart, Brett Webster, Dale Maynard, Dick Treadway, Toby Watts, Law Enforcement)

School Improvement/Strategic Planning –Mestl, Rathjen

Teacher Negotiations – Mestl, Neujahr, Rathjen

Technology-Mentink, Boruch, & Tonniges

Transportation –Mentink, Tonniges, Neujahr

Wellness - Doug Rathjen, Steve Rinehart, Dale Maynard, Brett Webster, Emily Reese, Michelle Sterup, Julie Rinehart, TJ Nielsen, and Vicky Klein

**NEGOTIATED AGREEMENT BETWEEN  
POLK COUNTY SCHOOL DISTRICT NO. 72-0019,  
A/K/A OSCEOLA PUBLIC SCHOOLS  
AND THE OSCEOLA EDUCATION ASSOCIATION  
FOR THE 2019-2020 SCHOOL YEARS**

THIS AGREEMENT is made this 11th day of February, 2019 by and between the Board of Education of Polk County School District No. 72-0019, in the State of Nebraska (hereinafter referred to as the "Board" or "District" as the context may require) and the Osceola Education Association (hereinafter referred to as the "Association").

1. The base salary for the 2019-20 school year shall be \$36,000 payable on a 4% x 4.5% step index salary schedule as attached hereto as Appendix "A" and incorporated herein by this reference as though set forth in full.
2. The Board shall provide Educator's Health Alliance Blue Cross Blue Shield Preferred \$1,050 deductible in either family or individual health and PPO 80% A, B & 50% C dental insurance or the option of Educator's Health Alliance Blue Cross Blue Shield \$3,500 deductible with Health Savings Account (HSA)

Certificated employees who are employed 50.0% or more shall be provided, at District expense, the same health and dental benefits provided full-time certificated employees on a pro-rata basis.

Married couples, who are both faculty members of the District, will be provided one of the following health insurance benefits for which they qualify:

- a. If the married couple has dependents, the married couple shall be provided one Family Membership health insurance policy and family dental insurance; and
  - b. If the married couple does not have dependents, the married couple shall be provided a Single Membership health insurance policy with single dental insurance.
3. The Board agrees to pay the full insurance premium of an income Protection Plan. The insurance coverage shall provide any qualifying disabled individual disability insurance coverage of 66 2/3 of the certificated person's salary. The policy shall provide forty-five calendar days waiting period.
  4. The Board agrees to provide and make available to all certificated staff a 125 Cafeteria Plan only if they do not participate in the Educator's Health Alliance Blue Cross Blue Shield \$3,500 deductible HSA plan.
  5. The provisions for the application of teaching experience on the salary schedule are as follows:
    - a. The District may allow all prior years of teaching experience at the discretion of the superintendent of schools and /or the board of education;
  6. Hours over the BA will be accepted for horizontal advancement on the schedule as follows:
    - a. Full credit for all graduate hours in the teaching field.

- b. Full credit for all undergraduate hours earned after the BA at the request of the administration; and
  - c. Half credit for all graduate hours earned in professional education outside the specific teaching field.
7. Teacher educational fund created – goes into effect in 2018-19.  
A total of \$10,000 will be available for educational credits on a first come first serve basis. Teachers must apply for funds after successfully completing courses in curriculum instruction or their educational field. No administration courses will qualify, unless requested by the district. This will be limited to two classes per year per person, with no maximum per person during employment. This will take effect during the 2018-2019 school year. Specifics of the plan are as follows:

Definitions:

For the purpose of defining the terms of this contract, the following definitions will apply:

- “district” will refer to Osceola Public School District 72-0019,
- “teacher” will refer to a district employee who’s function is performing classroom instruction, reference resource management, student resource management, and guidance, and other duties that require post-secondary degreed education to perform the function of that employee’s position,
- “administrator” will refer to the district employee whose title and function includes superintendent or principal;
- “administration” will refer to the collective set of district administrators;
- “college course” will refer to class work culminating in an end-of-term grade that is not deemed as an audit or pass/fail at an accredited post-secondary education institution;

Purpose:

This benefit is made available to the teachers employed by the district to provide financial relief for a teacher to pursue educational enhancement that returns benefit to the district.

Qualifications:

College courses that are eligible for the benefit must either be

- a. in, relating to, or a prerequisite for college courses, specific to the subject area or subject matter the teacher is teaching in the district; or
- b. in, relating to, or a prerequisite for college courses, specific to a new endorsed instructional area that is pre-approved by the administration.

College courses in administration, unless specifically required for reference material, resource management, student guidance, or requested by the district will not be covered by this benefit.

District Limitations:

For the period beginning 1 August 2018 through 31 July 2019, and thereafter, the total reimbursement by the district for all requests will not exceed \$10,000.

Procedure:

The teacher will notify the administration prior to registering for a college course they are interested in taking in order to get the course approved. The teacher will provide the administration with the estimated costs associated with the course or courses, and the administration will approve for the teacher the availability of the reimbursement budget for covering the college course or sources.

The teacher can then register for the college course and will then provide the administration with a copy of a successful registration to the college course and this will set the date to give

“first come, first served” priority in providing reimbursement.

The teacher will complete the course and when the grades for the college course are made available, the teacher will supply an official report of the grade achieved along with a receipt or other proof of the amount the teacher paid to take the college course, to the administration. Provided that there are funds for the college course or courses, verification of attaining at least a “B” in the college course, and proof that the teacher has paid for the college course, the district will reimburse the teacher for the cost of the tuition.

8. The payment for extra duties, as provided for under the extra duty payment schedule, shall be in addition to the yearly increase.
9. Each full-time employee shall be eligible for sick leave, without loss of pay as follows:
  - a. Subject to the terms of paragraph 3, on the first day of each school year, an employee shall be eligible to receive ten days of sick leave during the school year. Eligibility for sick leave is granted at no other time, except in the case of an employee hired after the first day of the school year.
  - b. Subject to the terms of paragraph 3, days of sick leave not used in one school year shall be added to the days of sick leave which an employee is eligible to receive on the first day of the following year, except that no employee shall be credited with more than forty-five days of sick leave. An employee may receive in one year all sick leave thus accumulated. Should a teacher, as of the last day of any school year, accumulate more than thirty-five (35) unused sick leave days, the teacher will be entitled to, on or before June 15th immediately following the school year, turn back to the school district any unused sick days in excess of thirty-five (35) days, and shall be paid by the School district twenty-five dollars (\$25.00) for each day the teacher is entitled to. Such payment will be made with the July paycheck.
  - c. Sick leave is granted for leave for personal illness, medical and dental appointments, or for illness in the employee’s immediate family, i.e. father, mother, son, daughter, husband, or wife. Sick leave may also be granted for an employee’s sibling in the situation of extenuating circumstances or an emergency situation with the approval of the superintendent of schools.
  - d. Each teacher shall be granted up to 3 non-accumulating days of paid bereavement leave each year in the event of the death of a teacher’s spouse, children, parents, parents-in-law, grandparents, grandparents-in-law, siblings, uncles, aunts or son/daughter in-laws. Other bereavement leave may be granted by the administration through the availability and use of sick leave.
  - e. Employees hired after the first day of the school year shall be eligible to receive one day of sick leave for each month of employment or any part thereof, during the remainder of that school year. Thereafter eligibility for sick leave is determined as provided in paragraphs (a) to (d), both inclusive.
10. A school employee may be granted one day of leave annually without loss of pay for the purpose of attending a professional meeting. Prior administrative approval is required. An additional day may be granted if it is arranged ahead of time with the administration.

Professional meetings shall be defined as any activity where a staff member will receive formal instruction by a certificated instructor in either his/her teaching fields or in the paid activities that he/she coaches or sponsors. Request for professional leave for other reasons are to be brought to the Board. A second day of professional leave may be granted consecutively or at another time by the Superintendent under the above professional meeting definition. Reimbursement for expenses shall be made for both days of professional leave up to the negotiated limit. This limit shall apply to both days as a total. Professional leave reimbursement may be paid for a Saturday, Sunday, or any other non-paid day professional leave is granted upon request. The actual day of leave may still be used at a later date without paid expenses. The \$40 limit applied to both days together.

District 72-0019 will annually budget an amount equal to \$40 multiplied by the number of full-time classroom teachers for professional leave expense allowances. Up to \$40 will be paid to each teacher who submits documented expense claims for registration, fees, lodging, meals, (and travel).

If a cash balance of the above budgeted amount remains at the end of the school year, teachers whose documented professional leave expenses exceeded \$40 will be eligible for additional reimbursement. If the total of the unpaid balance of the claims is less than the remaining balance, the remainder will be paid in full. However, if the unpaid portion exceed the remaining balance, this balance will be prorated to the claimants.

11. Two days of personal leave shall be granted upon notification to the Superintendent. A teacher may acquire a 3<sup>rd</sup> personal day per contract year by trading 2 sick leave days for an extra personal day. A teacher may use no more than two personal days consecutively.
12. In the event the teacher anticipates a horizontal increase due to additional summer study, he/she must so inform the Superintendent in writing prior to June 1 of the present academic year. His/her contract will not show this horizontal increase but will be revised to do so at the beginning of the school term when evidence of the teacher's grade transcript of work completed has been presented to the Superintendent.
13. A teacher may advance one step horizontally, and one step vertically per year on the salary schedule. However, through extra courses and a full summer of study it is possible to advance two steps horizontally.
14. A teacher may be assigned to substitute for another teacher without extra compensation if the substituting teacher's own class(es) will not be in session at the time. The substituting teacher will be paid \$20 for each occasion when such service deprives the teacher of his/her assigned preparation period that same day.
15. All bargaining unit members shall be given written notice of their schedules and extra-duty assignments for the forthcoming year no later than May 15. In the event that changes in such schedules or assignments are proposed after that date, all teachers affected shall be notified in writing by the Administration prior to the change being made.
16. The District will contribute \$250 annually to the Osceola Education Association for the purpose of it subscribing to professional journals. The OEA will order the subscriptions and make payment for the journals from its treasury.

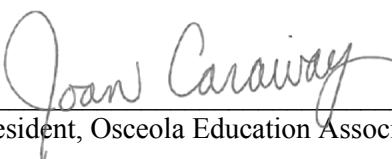
17. One copy of the Grievance Procedure, which was negotiated by the Osceola Education Association and District 72-0019 is kept in the OEA files. Another copy is filed in the Superintendent's office.
18. This contract shall be in effect for the 2019-20 school years. If a new and substitute contract has not been entered into prior to the end of the 2018-19 school year, the terms of this contract, except for the provisions of paragraph 2, shall continue in full force and effect until such substitute contract is adopted, which shall then be fully retroactive to the beginning of the 2019-20 school year.
19. Definition of work day:

The length of the school day and starting and ending times shall be selected by the Board. The length of the normal school day shall be no more than eight hours, which includes thirty minutes of duty-free lunch. The contract days identified by the Board shall be specifically set forth in each teacher's contract.

This Agreement was adopted by the Osceola Education Association on the 16th day of January, 2019 and adopted by the Board of Education of the School District on the 11th day of February, 2019.

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President, Board of Education



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President, Osceola Education Association

## Appendix "A"

| <b>Step</b> | <b>Column</b>  | <b>Osceola Salary Schedule 2019-20</b> |           |           |           |           |           |           |
|-------------|----------------|----------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 0.040       | 0.045          |                                        |           |           |           |           |           |           |
| \$36,000    |                |                                        |           |           |           |           |           |           |
| Step        | BA             | BA+9                                   | BA+18     | BA+27     | BA+36     | MA        | MA+9      | MA+18     |
| 1           | 1.000          | 1.045                                  | 1.090     | 1.135     | 1.180     | 1.180     | 1.225     | 1.270     |
|             | 36,000.00      | 37,620.00                              | 39,240.00 | 40,860.00 | 42,480.00 | 42,480.00 | 44,100.00 | 45,720.00 |
| 2           | 1.040          | 1.085                                  | 1.130     | 1.175     | 1.220     | 1.220     | 1.265     | 1.310     |
|             | 37,440.00      | 39,060.00                              | 40,680.00 | 42,300.00 | 43,920.00 | 43,920.00 | 45,540.00 | 47,160.00 |
| 3           | 1.080          | 1.125                                  | 1.170     | 1.215     | 1.260     | 1.260     | 1.305     | 1.350     |
|             | 38,880.00      | 40,500.00                              | 42,120.00 | 43,740.00 | 45,360.00 | 45,360.00 | 46,980.00 | 48,600.00 |
| 4           | 1.120          | 1.165                                  | 1.210     | 1.255     | 1.300     | 1.300     | 1.345     | 1.390     |
|             | 40,320.00      | 41,940.00                              | 43,560.00 | 45,180.00 | 46,800.00 | 46,800.00 | 48,420.00 | 50,040.00 |
| 5           | 1.160          | 1.205                                  | 1.250     | 1.295     | 1.340     | 1.340     | 1.385     | 1.430     |
|             | 41,760.00      | 43,380.00                              | 45,000.00 | 46,620.00 | 48,240.00 | 48,240.00 | 49,860.00 | 51,480.00 |
| 6           | 1.200          | 1.245                                  | 1.290     | 1.335     | 1.380     | 1.380     | 1.425     | 1.470     |
|             | 43,200.00      | 44,820.00                              | 46,440.00 | 48,060.00 | 49,680.00 | 49,680.00 | 51,300.00 | 52,920.00 |
| 7           | 1.240          | 1.285                                  | 1.330     | 1.375     | 1.420     | 1.420     | 1.465     | 1.510     |
|             | 44,640.00      | 46,260.00                              | 47,880.00 | 49,500.00 | 51,120.00 | 51,120.00 | 52,740.00 | 54,360.00 |
| 8           | 1.280          | 1.325                                  | 1.370     | 1.415     | 1.460     | 1.460     | 1.505     | 1.550     |
|             | 46,080.00      | 47,700.00                              | 49,320.00 | 50,940.00 | 52,560.00 | 52,560.00 | 54,180.00 | 55,800.00 |
| 9           |                | 1.365                                  | 1.410     | 1.455     | 1.500     | 1.500     | 1.545     | 1.590     |
|             |                | 49,140.00                              | 50,760.00 | 52,380.00 | 54,000.00 | 54,000.00 | 55,620.00 | 57,240.00 |
| 10          |                | 1.405                                  | 1.450     | 1.495     | 1.540     | 1.540     | 1.585     | 1.630     |
|             |                | 50,580.00                              | 52,200.00 | 53,820.00 | 55,440.00 | 55,440.00 | 57,060.00 | 58,680.00 |
| 11          |                |                                        | 1.490     | 1.535     | 1.580     | 1.580     | 1.625     | 1.670     |
|             |                |                                        | 53,640.00 | 55,260.00 | 56,880.00 | 56,880.00 | 58,500.00 | 60,120.00 |
| 12          |                |                                        |           | 1.575     | 1.620     | 1.620     | 1.665     | 1.710     |
|             |                |                                        |           | 56,700.00 | 58,320.00 | 58,320.00 | 59,940.00 | 61,560.00 |
| 13          |                |                                        |           |           | 1.660     | 1.660     | 1.705     | 1.750     |
|             |                |                                        |           |           | 59,760.00 | 59,760.00 | 61,380.00 | 63,000.00 |
| 14          |                |                                        |           |           |           | 1.700     | 1.745     | 1.790     |
|             |                |                                        |           |           |           | 61,200.00 | 62,820.00 | 64,440.00 |
| 15          |                |                                        |           |           |           |           | 1.785     | 1.830     |
|             |                |                                        |           |           |           |           | 64,260.00 | 65,880.00 |
| 16          |                |                                        |           |           |           |           |           | 1.870     |
|             | Superintendent |                                        |           |           |           |           |           | 67,320.00 |

*Steven A. Rinehart*

2019-20 Negotiations Information

2/8/2019

| School District        | ESU | Superintendent or District Contact | e-mail of Superintendent or District Contact | settled? | 1819 base | 1920 base | Inc-<br>rease | Health<br>Insurance<br>deductibl<br>e | Dental Plan          | % Ins.<br>Prem.<br>Pd. By<br>District | %<br>Increase | Salary<br>Schedul<br>e VxH | Teacher<br>Contract<br>Length |
|------------------------|-----|------------------------------------|----------------------------------------------|----------|-----------|-----------|---------------|---------------------------------------|----------------------|---------------------------------------|---------------|----------------------------|-------------------------------|
| Lincoln Public Schools |     | Robbie Seybert                     | rseybert@lps.org                             | yes      | \$45,156  | \$45,956  | \$800         | \$1050/\$3500                         | 80% A & B, 50% C     | 90%                                   | 3.0400        |                            | 191                           |
| Winnebago              | 01  | Dan Fehringer                      | dfehringer@winnebago.k12                     | yes      | \$40,103  | \$41,106  | \$1,003       | \$600                                 | 80% A & B, 50% C     | 100%                                  | 2.5000        | 4 x 4.5                    | 185                           |
| Howells-Dodge Cons     | 07  | Mark Ernst                         | mernst@hdcjags.org                           | yes      | \$38,150  | \$39,150  | \$1,000       |                                       | n/a                  | stipend                               | 3.2600        | 4 x 4                      | 185                           |
| Arlington              | 03  | Lynn Johnson                       | lynn.johnson@apseagles.org                   | yes      | \$37,200  | \$38,430  | \$1,230       | \$1050/\$3500                         | 80% A & B, 50% C     | 100%                                  | 3.5000        | 4 x 5                      | 186                           |
| Palmyra                | 04  | Rob Hanger                         | hanger.rob@districtor1.net                   | yes      | \$37,250  | \$38,100  | \$850         | \$900                                 | PPO 80%A&B 50%C      | 100%                                  |               | 4 x 4                      | 185                           |
| Norris                 | 06  | John Skretta                       | john.skretta@nsdtitans.org                   | yes      | \$37,260  | \$37,960  | \$700         | \$1000/\$3500                         | 80% A & B, 50% C     | 100%                                  |               | 4 x 5                      | 187+                          |
| Sioux County           | 13  | Brett Gies                         | bgies@siouxcountyschools                     | yes      | \$36,900  | \$37,950  | \$1,050       | \$600                                 | PPO 80%A&B 50%C      | 100%                                  | 2.8500        | 4x4                        | 175                           |
| Westside               | 03  | Enid Schonewise                    | schonewise.enid@westside                     | yes      | \$37,300  | \$37,900  | \$600         | \$1,100                               | 80% AB 50%C          | 100%                                  | 4.2600        | N/A                        | 193                           |
| Columbus               | 07  | Troy Loeffelholz                   | loeffelholzt@discoverers.org                 | yes      | \$37,200  | \$37,700  | \$500         | \$900/\$3500                          | PPO 100% A 75% B 50% | \$665/mc                              | 3.5100        | 4.7 x 5                    | 188                           |
| Heartland              | 06  | Brad Best                          | bbest@heartlandschools.net                   | yes      | \$37,083  | \$37,633  | \$550         | \$1050/\$3500                         | 80% A & B, 50% C     | 100%                                  | 2.9800        | 4 x 4                      | 185                           |
| North Platte           | 16  | Stuart Simpson                     | ssimpson@npps.org                            | yes      | \$36,950  | \$37,395  | \$445         | \$2,500                               | PPO 100%A 75%B 50%   | stipend                               | 2.5000        | 5 x 4                      | 187                           |
| Papillion-La Vista     | 03  | Renee Hyde                         | rhyde@paplv.org                              | yes      | \$36,865  | \$37,365  | \$500         | TBA                                   | TBA                  |                                       | 3.6210        | 4.5 x 4                    | 190                           |
| Adams Central          | 09  | Shawn Scott                        | shawn.scott@adams-central.org                | yes      | \$36,400  | \$37,000  | \$600         | \$1050/\$3500                         | PPO 100%ABC          | 100%                                  | 3.2000        | 4.5 x 4.5                  | 184                           |
| Emerson-Hubbard        | 01  | Lindsey Beaudette                  | lbeaudette@ehpirates.org                     | yes      | \$36,435  | \$36,985  | \$550         |                                       | PPO 80%A&B 50%C      | 100%                                  |               | 4 x 4                      | 185                           |
| Minden                 | 11  | James Widdifield                   | james.widdifield@mindenwhippet               | yes      | \$36,350  | \$36,850  | \$500         | \$1050/\$3500                         | 80% A & B, 50% C     | 100%                                  | 3.1339        | 4 x 5                      | 185                           |
| Bruning-Davenport      | 05  | Trudy Clark                        | tclark@bdstorm.org                           | yes      | \$36,050  | \$36,750  | \$700         | \$1050/\$3500                         | 80%ABC               | 100%                                  | 1.0000        | 4.25 x 4                   | 184                           |
| Wayne                  | 01  | Mark Lenihan                       | malenih1@waynebluedevils.org                 | yes      | \$35,700  | \$36,700  | \$1,000       | \$1000/\$3000                         |                      | see rpt                               |               | 4 x 5                      | 185                           |
| Syracuse-Dunbar-Av     | 04  | Brad Buller                        | bbuller@sdsarockets.org                      | yes      | \$36,250  | \$36,650  | \$400         |                                       |                      |                                       | 2.8500        | 5 x 5                      | 185                           |
| Cross County           | 07  | Brent Hollinger                    | bhollinger@crosscounty.esu7                  | yes      | \$35,850  | \$36,600  | \$750         | \$1,050                               | 80% A & B, 50% C     | 100%                                  | 4.3000        | 4.5 x 4                    | 185                           |
| Meridian               | 05  | Randall Kort                       | rkort@meridianmustangs.org                   | yes      | \$35,950  | \$36,600  | \$650         | \$1050/\$3500                         | PPO 80%A&B 50%C      | 100%                                  |               | 4 x 4                      | 185                           |
| Scribner-Snyder        | 02  | Ginger Meyer                       | gingermeyer@sstrojans.org                    | yes      | \$36,000  | \$36,550  | \$550         | \$1,200                               | 80% A & B, 50% C     | 100%                                  |               | 4 x 5                      | 185                           |
| Centennial             | 06  | Tim DeWaard                        | tim.dewaard@centennialbr                     | yes      | \$36,000  | \$36,500  | \$500         | \$650                                 | PPO 80%A&B 50%C      | 100%                                  | 3.3800        | 4 x 5                      | 185                           |
| Conestoga              | 03  | Beth Johnsen                       | bjohnsen@conestogaps.org                     | yes      | \$35,700  | \$36,500  | \$800         | \$900                                 | 80% A & B, 50% C     | 100%                                  |               | 4 x 4                      | 185                           |
| Hampton                | 09  | Holly Herzberg                     | hherzberg@hamptonhawks.us                    | yes      | \$35,900  | \$36,500  | \$600         | \$1050/\$3500                         | 80% A & B, 50% C     | 100%                                  | 3.2000        | 4 x 4                      | 185                           |
| Waverly                | 06  | Cory Worrell                       | cory.worrell@district145.org                 | yes      | \$35,675  | \$36,475  | \$800         | \$900                                 | 80% A & B, 50% C     | 100%                                  |               | 4 x 5                      | 186                           |
| Fullerton              | 07  | Jeff Anderson                      | janders@fullerton.esu7.org                   | yes      | \$35,450  | \$36,400  | \$950         | \$1050/\$3500                         | PPO 80%A&B 50%C      | 100%                                  | 4.0000        | 4 x 5                      | 185                           |
| Sutton                 | 09  | Dana Wiseman                       | dwiseman@spsne.org                           | yes      | \$35,900  | \$36,400  | \$500         | \$1050/\$3500                         | 100% ABC             | 100%                                  | 3.7000        | 4 x 5                      | 184                           |
| Dorchester             | 06  | Daryl Schrunck                     | dschrunck@dorchesterschod                    | yes      | \$35,775  | \$36,375  | \$600         | \$1050/\$3500                         | PPO 100% A 75% B 50% | 100%                                  | 3.3400        | 4 x 4.5                    | 185                           |
| Plainview              | 08  | Darron Arlt                        | darlt@plainviewschools.org                   | yes      | \$35,375  | \$36,375  | \$1,000       | \$900                                 | 80% A & B, 50% C     | 100%                                  |               | 4.25 x 4.2                 | 185                           |
| Johnson County Cent    | 04  |                                    |                                              | yes      | \$35,425  | \$36,355  | \$930         | \$1500/\$3500                         | 100% ABC             | 100%                                  | 2.0000        | 4 x 5                      | 185                           |
| Gothenburg             | 10  | Mike Teahon                        | michael.teahon@goswednes.org                 | yes      | \$35,800  | \$36,350  | \$550         | \$1050/\$3500                         | 80% A & B, 50% C     | 100%                                  | 3.4800        | 4 x 5                      | 185                           |
| Humboldt-Table Roc     | 04  | Sherri Edmundson                   | SherriEdmundson@htrtitans                    | yes      | \$34,350  | \$36,350  | \$2,000       | \$1900/\$3000                         | 80% A & B, 50% C     | 100%                                  |               | 4 x 4                      | 185                           |
| Cedar Bluffs           | 02  | Harlan Ptomey                      | hptomey@esu2.org                             | yes      | \$35,625  | \$36,300  | \$675         | \$1050/\$3500                         | PPO 80%A&B 50%C      | 100%                                  | 4.8800        | 4 x 4                      | 185                           |
| Johnson-Brock          | 04  | Jeff Koehler                       | jeff.koehler@johnsonbrock                    | yes      | \$35,500  | \$36,300  | \$800         | \$900                                 |                      | 100%                                  |               | 4 x 4                      | 185                           |
| Twin River             | 07  | John Weidner                       | jweidner@twinriver.esu7.org                  | yes      | \$35,900  | \$36,300  | \$400         | \$1,050                               | 80% A & B, 50% C     | 100%                                  | 4.0000        | 4 x 5                      | 185                           |
| Allen Consolidated     | 01  | Mike Pattee                        | mpattee@allenschools.org                     | yes      | \$35,450  | \$36,250  | \$800         | \$1,050                               | 80% A & B, 50% C     | 96%                                   | 3.8000        | 4 x 4                      | 185                           |
| Bancroft-Rosalie       | 02  | Jon Cerny                          | jcerny@esu2.org                              | yes      | \$35,750  | \$36,250  | \$500         | \$1050/\$3500                         | PPO 80%A&B 50%C      | 100%                                  | 3.0200        | 4 x 4                      | 185                           |
| Mead                   | 02  | Dale Rawson                        | drawson@esu2.org                             | yes      | \$35,300  | \$36,250  | \$950         | \$1,050                               | 80% A & B, 50% C     | 100%                                  | 4.4400        | 4 x 4                      | 185                           |
| Sterling               | 04  | Dottie Heusman                     | dheusman@sterlingpublicsch                   | yes      | \$35,500  | \$36,200  | \$700         | \$1050/\$4000                         | PPO 80%A&B 50%C      | 100%                                  |               | 4 x 4                      | 185                           |
| Blue Hill              | 09  | Joel Ruybalid                      | jruybalid@bluehillschools.org                | yes      | \$35,650  | \$36,150  | \$500         | \$1050/\$3500                         |                      | 100%                                  | 3.5000        | 4 x 4                      | 185                           |
| Doniphan-Trumbull      | 09  | Stan Hendricks                     | shendricks@dtcardinals.org                   | yes      | \$35,650  | \$36,150  | \$500         | \$1050/\$3500                         | PPO 80%A&B 50%C      | 100%                                  | 3.5800        | 4 x 5                      | 185                           |
| Holdrege               | 11  | Todd Hilyard                       | todd.hilyard@dusters.org                     | yes      | \$35,550  | \$36,150  | \$600         | \$900/\$3500                          | 80% A & B, 50% C     | 100%                                  | 3.7500        | 4.5 x 4.5                  | 185                           |
| Elkhorn Valley         | 08  | Keith Leckron                      | kleckron@esu8.org                            | yes      | \$35,400  | \$36,100  | \$700         | \$900/\$3500                          | 80% A & B, 50% C     | 100%                                  |               | 4 x 4.5                    | 185                           |
| Hartington-Newcastl    | 01  | A.J. Johnson                       | adrian@hnsccats.org                          | yes      | \$35,450  | \$36,100  | \$650         | \$900/\$3500                          |                      | cafe plan                             | 3.0000        | 4 x 4                      | 185                           |
| Freeman                | 05  | Randy Page                         | rpape@freemanschools.net                     | yes      | \$35,550  | \$36,075  | \$525         | \$1050/\$3500                         | 80% A & B, 50% C     | 100%                                  |               | 4 x 4                      | 185                           |
| Yutan                  | 02  | Mitch Hoffer                       | hoffer@esu2.org                              | yes      | \$35,720  | \$36,020  | \$300         | \$1,050                               |                      | 100%                                  |               | 4 x 4                      | 185                           |
| Bloomfield             | 01  | Shane Alexander                    | salexander@blfdblbes.org                     | yes      | \$35,000  | \$36,000  | \$1,000       | \$1,450                               | 80% A & B, 50% C     | 100%                                  | 3.8000        | 4 x 4                      | 185                           |

2019-20 Negotiations Information

2/8/2019

|                       |    |                    |                               |     |          |          |         |               |                    |             |        |            |     |
|-----------------------|----|--------------------|-------------------------------|-----|----------|----------|---------|---------------|--------------------|-------------|--------|------------|-----|
| Hay Springs           | 13 | Russ Lechtenberg   | russell.lechtenberg@hshawks.  | yes | \$35,300 | \$36,000 | \$700   |               | 80% A & B, 50% C   | 100%        |        | 4.5 x 4.5  | 182 |
| Osceola               | 07 | Steve Rinehart     | srinehart@osceola.esu7.       | yes | \$35,300 | \$36,000 | \$700   | \$1050/\$3500 | PPO 80%A&B 50%C    | 100%        | 3.2500 | 4 x 4.5    | 185 |
| Pawnee City           | 04 | Brian Rottinghaus  | brottinghaus@pawneecitys      | yes | \$35,575 | \$36,000 | \$425   | \$1050/\$3500 | 100%A 75%B 50%C    | 100%        | 2.6000 | 4 x 4      | 185 |
| Randolph              | 01 | Jeff Hoelsing      | jeff.hoelsing@rcards.org      | yes | \$35,365 | \$36,000 | \$635   | \$1,900       | PPO 80%A&B 50%C    | 100%        | 2.9400 | 4 x 4      | 172 |
| Shelby-Rising City    | 07 | Chip Kay           | ckay@shelby.esu7.org          | yes | \$34,850 | \$36,000 | \$1,150 | \$1200/\$3500 | 80% A & B, 50% C   | 100%        | 3.2500 | 4 x 4.5    | 185 |
| Tri County            | 05 | Randy Schlueter    | randy.schlueter@tricountys    | yes | \$35,300 | \$36,000 | \$700   | \$1050/\$3500 | 80% A & B, 50% C   | 100%        | 4.5110 | 4 x 4      | 185 |
| Lexington             | 10 | John Hakonson      | john.hakonson@lexschools      | yes | \$35,275 | \$35,975 | \$700   | \$1200/\$3500 | 80% A&B            | 100%        | 4.6000 | 4 x 5      | 185 |
| Crofton               | 01 | Corey Dahl         | cdahl@croftonwarriors.org     | yes | \$35,350 | \$35,950 | \$600   | \$1,050       | 80% A & B, 50% C   | 100%        | 3.2700 | 4 x 4      | 185 |
| Diller-Odell          | 05 | Mike Meyerle       | mmeyerle@dillierodell.org     | yes | \$35,400 | \$35,950 | \$550   | \$900         | PPO 80%A&B 50%C    | 100%        |        | 4 X 4      | 185 |
| Exeter-Milligan       | 06 | Paul Sheffield     | psheffie@emwolves.net         | yes | \$35,200 | \$35,950 | \$750   |               | 80% A & B, 50% C   | 100%        | 4.0900 | 4 x 4      | 185 |
| Elgin                 | 08 | Dan Polk           | dan.polk@elgineagles.org      | yes | \$35,000 | \$35,900 | \$900   |               | 80% A & B, 50% C   | 100%        | 4.5000 | 4 x 4.5    | 185 |
| Falls City            | 04 | Tim Heckenlively   | theckenlively@fallscityps.d   | yes | \$35,300 | \$35,900 | \$600   | \$1050/\$3500 | PPO 80%A&B 50%C    | 100%        | 3.0300 | 4 x 5      | 186 |
| Giltner               | 09 | Stuart Lenz        | slenz@giltnerschool.us        | yes | \$35,200 | \$35,900 | \$700   | \$900/\$3500  | PPO 80%A&B 50%C    | 100%        |        | 4 x 4      | 185 |
| David City            | 07 | Chad Denker        | denker@dcscouts.org           | yes | \$35,300 | \$35,850 | \$550   | \$1050/\$3500 | PPO 80%A&B 50%C    | 100%        | 3.5900 | 4 x 5      | 187 |
| McCook                | 15 | John Brazell       | jbrazell@mccookbison.org      | yes | \$35,550 | \$35,850 | \$300   | \$1050/\$3500 | PPO 80%A&B 50%C    | 100%        | 2.8600 | 4.5x4.5/4. | 185 |
| Gering                | 13 | Bob Hastings       | bhastings@geringerschools.r   | yes | \$34,865 | \$35,800 | \$935   | \$1050/\$3500 |                    | 50%         | 3.5000 | 4.5 x 4.5  | 186 |
| Madison               | 08 | Alan Ehlers        | aehlers@esu8.org              | yes | \$34,950 | \$35,800 | \$850   | \$1,150       | PPO 80%A&B 50%C    | 100%        |        | 4 x 5      | 185 |
| Osmond                | 08 | Dave Hamm          | dhamm@esu8.org                | yes | \$35,050 | \$35,800 | \$750   | \$900         | 80% A & B, 50% C   | 100%        | 3.9600 | 4 x 4      | 185 |
| Crete                 | 06 | Marianne Carlson   | marianne.carlson@creteschoo   | yes | \$35,330 | \$35,770 | \$440   | \$750/\$3100  | 80% A & B, 50% C   | 100%        |        | 4.5 x 4.5  | 186 |
| Schuyler              | 07 | Dan Hoelsing       | dan.hoelsing@schuylercom      | yes | \$35,200 | \$35,750 | \$550   | \$1200/\$3500 | 80% A & B, 50% C   | 100%        | 3.6000 | 4 x 5      | 185 |
| Shickley              | 06 | Sadie Coffey       | scoffey@longhornpower.org     | yes | \$35,500 | \$35,750 | \$250   | \$1050/\$3500 |                    | 100%        |        | 4 x 4      | 185 |
| West Point-Beemer     | 02 | Bill McAllister    | wmcallister@wpcadets.org      | yes | \$35,200 | \$35,700 | \$500   | \$1,050       | 80% A & B, 50% C   | 100%        | 2.6000 | 4 x 5      | 184 |
| Ord                   | 10 | Heather Nebesnia   | hnebesniak@ordps.org          | yes | \$35,100 | \$35,650 | \$550   | \$1,050       | PPO 100% A,B,C     | 100%        | 3.0000 | 5 x 4      | 185 |
| Dundy County Stratt   | 15 | Jim Kent           | jim@dcstigers.org             | yes | \$35,185 | \$35,550 | \$365   | \$1,050       | 80% A & B, 50% C   | 100%        | 2.8000 | 4 x 4      | 186 |
| Wynot                 | 01 | Jeff Messersmith   | jeff.messersmith@wynotpu      | yes | \$34,850 | \$35,525 | \$675   | \$900/\$3500  | 80% A & B, 50% C   | 100%        | 3.9780 | 4 x 5      | 170 |
| Chadron               | 13 | Caroline Winches   | caroline.winchester@chadri    | yes | \$33,500 | \$35,500 | \$2,000 | \$1150/\$3500 | PPO 80%A&B 50%C    | 100%        |        | 4.5 x 4.5  | 185 |
| Grand Island Northw   | 10 | Matt Fisher        | mfisher@ginorthwest.org       | yes | \$35,500 | \$35,500 | \$0     | \$900/\$3500  | 80% A & B, 50% C   | 100%        | 2.1400 | 4 x 5      | 185 |
| Hyannis Dist 11       | 16 | Troy Unzicker      | tunzicker@apschools.org       | yes | \$34,400 | \$35,500 | \$1,100 | \$1,050       | 80% A & B, 50% C   | 100%        | 3.5000 | 4 x 4      | 184 |
| Sidney                | 13 | Jay Ehler          | jay.ehler@raidermail.org      | yes | \$35,000 | \$35,500 | \$500   | \$900         | 80% A & B, 50% C   | 100%        | 3.7200 | 4.5 x 4.5  | 185 |
| South Central USD #   | 09 | Julie Otero        | jotero@southcentralusd.us     | yes | \$35,000 | \$35,500 | \$500   | \$1050/\$3500 | PPO 80%A&B 50%C    | 100%        | 3.3600 | 4 x 5      | 185 |
| Wausa                 | 01 | Brad Hoelsing      | bradhoelsing@wausaschool      | yes | \$34,800 | \$35,500 | \$700   | \$1,450       |                    | 100%        |        | 4 x 4.25   | 185 |
| Springfield-Plattevie | 03 | Brett Richards     | brichards@springfieldplatt    | yes | \$34,825 | \$35,475 | \$650   | \$900/\$3500  | PPO 80%A&B 50%C    | 100%        |        | 5 x 3      | 185 |
| Scottsbluff           | 13 | Rick Myles         | rmyles@sbps.net               | yes | \$35,035 | \$35,455 | \$420   | \$900/\$2000  | PPO 80%A&B 50%C    | 50%         | 2.5000 | 4.5 x 4.5  | 189 |
| West Holt             | 08 | Paul Pistulka      | paupistulka@westholt.org      | yes | \$34,750 | \$35,450 | \$700   | \$1,050       |                    | 100%        |        | 4.25x4.25  | 184 |
| Thayer Central        | 05 | Drew Harris        | drew.harris@thayercentral.    | yes | \$34,660 | \$35,430 | \$770   | \$1450/\$3500 | PPO 100A 80B&C 50D | 100%        | 3.4500 | 4.5 x 4    | 185 |
| Elm Creek             | 10 | Jason Sullivan     | jason.sullivan@elmcreekscho   | yes | \$35,250 | \$35,400 | \$150   | \$1050/\$3500 |                    | 100%        |        | 4 x 4      | 182 |
| Friend                | 06 | David Krause       | david.krause@friendschool.org | yes | \$34,750 | \$35,400 | \$650   | \$1050/\$3500 | 80% A & B, 50% C   | 100%        | 4.1300 | 4.5 x 4    | 185 |
| Ogallala              | 16 | Mike Apple         | mikeapple@opsd.org            | yes | \$34,750 | \$35,400 | \$650   | \$1050/\$3500 | PPO 100% A,B,C     | 100%        | 3.7000 | 5 x 4      | 185 |
| Pierce Public         | 08 | Kendall Steffensen | kendallsteffensen@pierceb     | yes | \$34,100 | \$35,400 | \$1,300 | \$1500/\$3000 |                    | 100%        |        | 5 x 4      | 185 |
| Wilcox-Hildreth       | 11 | Carl Dietz         | carl.dietz@whfalcons.org      | yes | \$34,900 | \$35,400 | \$500   | \$1,050       | PPO 80%A&B 50%C    | 100%        | 3.2700 | 4 x 4      | 183 |
| Fort Calhoun          | 03 | Don Johnson        | djohnson@ftcpioneers.org      | yes | \$34,950 | \$35,350 | \$400   | \$750         | 80% A & B, 50% C   | 100%        | 3.9100 | 4 x 5      | 187 |
| Superior              | 09 | Martin Kobza       | mkobza@superiorwildcats.org   | yes | \$34,900 | \$35,350 | \$450   | \$1,050       | 80% A & B, 50% C   | 100%        |        | 4 x 5      | 185 |
| Theford               | 16 | Blake Dahlberg     | blake.dahlberg@thedfordscho   | yes | \$33,830 | \$35,330 | \$1,500 | \$1,050       | 80% A & B, 50% C   | 100%        | 3.4500 | 4 x 5      | 184 |
| Aurora                | 09 | Damon McDonald     | dmcDonald@4rhuskies.org       | yes | \$34,750 | \$35,300 | \$550   | \$1,050       | 80% A & B, 50% C   | 100%        |        | 5 x 5      | 185 |
| Axtell                | 11 | Rob Gregory        | rob.gregory@axtellwildcats.or | yes | \$34,900 | \$35,300 | \$400   | \$1050/\$3500 | 100% A 75% B 50% C | 100%        |        | 4 x 4.5    | 184 |
| Boyd County Schools   |    | Michael Brown      | mbrown@boydcounty.org         | yes | \$34,750 | \$35,300 | \$550   | \$1,050       | 80% A & B, 50% C   | 100%        |        | 4.25 x 4.2 | 185 |
| Chambers              | 08 | Jesse Frank        | frankjesse@esu8.org           | yes | \$34,550 | \$35,300 | \$750   | \$900         | 80% A & B, 50% C   | 100%        |        | 4 x 4      | 184 |
| Crawford              | 13 | Kirk Hughes        | kirk.hughes@cpsrams.org       | yes | \$34,600 | \$35,300 | \$700   |               |                    | stipend     |        | 4.5 x 4.5  | 183 |
| Kimball               | 13 | Elizabeth Owens    | eowens@kpslonghorns.org       | yes | \$35,100 | \$35,300 | \$200   | \$900/\$3500  | PPO 80%A&B 50%C    | 100%        | 2.5300 | 4 x 5      | 185 |
| Mitchell              | 13 | Kathy Urbaneck     | kurbanek@mpstigers.com        | yes | \$34,800 | \$35,300 | \$500   | \$650         |                    | flat salary |        | 4.5 x 4.5  | 184 |
| Red Cloud             | 09 | Brian Hof          | bhof@redcloudschool.org       | yes | \$33,850 | \$35,264 | \$1,414 | \$950         | 80% ABC, 50% D     | 100%        | 4.0000 | 4 x 4      | 183 |

2019-20 Negotiations Information

|                     |    |                 |                              |     |          |          |         |               |                     |             |        |            |     |
|---------------------|----|-----------------|------------------------------|-----|----------|----------|---------|---------------|---------------------|-------------|--------|------------|-----|
| Southern (Wymore)   | 05 | Chris Prosocki  | cprosocki@southernschools.o  | yes | \$34,557 | \$35,207 | \$650   | \$900         | PO 100%A 75%B 50%   | 100%        | 3.8800 | 4 x 4      | 182 |
| Brady Public School | 16 | James McGown    | jmcgown@bradyschools.org     | yes | \$34,200 | \$35,200 | \$1,000 | \$1,050       | 100% ABC            | 100%        |        | 4 x 4      | 186 |
| Eustis-Farnam       | 11 | Steve Sampy     | steve.sampy@efknights.org    | yes | \$34,500 | \$35,200 | \$700   | \$1,050       |                     | 100%        | 3.5900 | 4 x 4      | 183 |
| Sandhills           | 10 | Dale Hafer      | dale.hafer@sandhillsknigh    | yes | \$34,200 | \$35,200 | \$1,000 | \$1,050       | 80% A & B, 50% C    | 100%        |        | 4 x 5      | 186 |
| McPherson County    | 16 | Dana Jeppson    | djeppson@mcstryon.org        | yes | \$34,500 | \$35,190 | \$690   | \$1,900       |                     | 100%        | 2.0000 | 4 x 5      | 177 |
| Maxwell             | 16 | Todd Rhodes     | trhodes@maxwellschools.c     | yes | \$34,565 | \$35,165 | \$600   | \$1,450       | 80% A & B, 50% C    |             | 3.4600 | 4 x 4      | 184 |
| Arapahoe            | 11 | George Griffith | george.griffith@arapahoe     | yes | \$34,150 | \$35,150 | \$1,000 | \$900/\$3500  | 80% A & B, 50% C    | 100%        |        | 4 x 4      | 184 |
| Pleasanton          | 10 | Jeff Vetter     | jvetter@pleasantonbulldogs.o | yes | \$34,275 | \$35,100 | \$825   | \$1050/\$3500 |                     | 100%        | 4.0400 | 4 x 4.5    | 182 |
| Ravenna             | 10 | Ken Schroeder   | ken.schroeder@ravennablueja  | yes | \$34,250 | \$35,089 | \$839   | \$1,050       |                     | 100%        | 4.5000 | 4 x 5      | 185 |
| Oakland-Craig       | 02 | Jeff Smith      | jsmith@ocknights.org         | yes | \$34,490 | \$35,065 | \$575   | \$1,050       | 80% A & B, 50% C    | 100%        |        | 4 x 5      | 185 |
| Fairbury            | 05 | Stephen Grizzle | sgrizzle@fairburyjeffs.org   | yes | \$34,450 | \$35,050 | \$600   |               | 80% A&B             | 100%        | 3.7100 | 4 x 5      | 185 |
| Gibbon              | 10 | Vern Fischer    | vern.fisher@gibbonpublic.    | yes | \$34,800 | \$35,050 | \$250   | \$900         | 80% A & B, 50% C    | 100%        |        | 4 x 5      | 185 |
| Lakeview            | 07 | Plas, Aaron     | aplas@lakeview.esu7.org      | yes | \$34,450 | \$35,050 | \$600   | \$1,050       | 80% A & B, 50% C    | 100%        | 4.0800 | 4 x 5      | 185 |
| Seward              | 06 | Josh Fields     | josh.fields@sewardschools.or | yes | \$34,475 | \$35,050 | \$575   | \$1050/\$3500 | 80% A & B, 50% C    | 100%        |        | 4 x 5      | 186 |
| Wisner-Pilger       | 02 | Chad Boyer      | cboyer@igators.org           | yes | \$34,400 | \$35,050 | \$650   | \$1050/\$3500 | PPO 80%A&B 50%C     | 100%        |        | 4 x 5      | 185 |
| Cozad               | 10 | Joel Applegate  | joel.applegate@cozadscho     | yes | \$34,900 | \$35,000 | \$100   | \$1050/\$3500 | PPO 80%A&B 50%C     | 100%        | 2.9200 | 4.75 x 4.2 | 185 |
| Creek Valley        | 13 | Patrick Ningen  | patrick.ningen@cvsstorm.com  | yes | \$34,600 | \$35,000 | \$400   | \$1050/\$3500 | 80% A & B, 50% C    | 100%        | 2.7500 | 4.5 x 4.5  | 185 |
| Ewing               | 08 | Ted Hillman     | thillman@esu8.org            | yes | \$34,150 | \$35,000 | \$850   | \$900         | 80% A & B, 50% C    | 100%        |        | 4 x 4.25   | 185 |
| Gordon-Rushville    | 13 | Lori Liggett    | lori.liggett@grmustangs.or   | yes | \$33,900 | \$35,000 | \$1,100 | \$900/\$3500  | 80% A & B, 50% C    | stipend     |        | 4.5 x 4.5  | 185 |
| Hemingford          | 13 | Charles Isom    | cisom@gubn.org               | yes | \$34,550 | \$35,000 | \$450   | \$850         | 100% ABC            | 100%        |        | 4.5 x 4.5  | 185 |
| Loup County         | 10 | Rusty Ruppert   | wruppert@loupcountyscho      | yes | \$34,450 | \$35,000 | \$550   | \$1050/\$3500 | 80% A & B, 50% C    | 100%        | 3.2700 | 4 x 5      | 185 |
| Minatare            | 13 | Tim Cody        | suptimcody@gmail.com         | yes | \$34,365 | \$35,000 | \$635   | \$600         | 80% A&B             | 100%        | 3.6500 | 4 x 5      | 185 |
| Blair               | 03 | Randy Gilson    | randy.gilson@blairschools.   | yes | \$34,475 | \$34,975 | \$500   | \$1450/\$3500 | 80% A & B, 50% C    | 100%        | 3.2100 | 4 x 5      | 186 |
| Broken Bow Schools  | 10 | Darren Tobey    | darren.tobey@bbps.org        | yes | \$34,350 | \$34,950 | \$600   | \$1,050       | ABC, 50% D          | 100%        |        | 4.5 x 4.5  | 185 |
| Medicine Valley     | 15 | Alan Garey      | agarey@medvalley.org         | yes | \$34,500 | \$34,950 | \$450   | \$650         | 80% A & B, 50% C    | 100%        | 1.9900 | 4 x 4      | 184 |
| Alma                | 11 | Jon Davis       | jon.davis@almacardinals.o    | yes | \$34,300 | \$34,900 | \$600   | \$1050/\$3500 | PO 100% A 75% B 50% | 100%        |        | 4 x 4.5    | 183 |
| North Bend Central  | 02 | DanENDORF       | dendorf@nbtigers.org         | yes | \$34,400 | \$34,900 | \$500   |               | PPO 80%A&B 50%C     | 100%        | 3.0200 | 4 x 5 mod  | 185 |
| Rock County         | 17 | Tom Becker      | tbecker@rockcountyschool     | yes | \$34,285 | \$34,900 | \$615   | \$1,900       | 80% A & B, 50% C    | 100%        | 4.5000 | 4.25 x 4.2 | 184 |
| Wahoo               | 02 | Brandon Lavaley | blavaley@wahoowarriors.c     | yes | \$34,500 | \$34,900 | \$400   | \$1050/\$3500 | 80% A & B, 50% C    | 100%        | 3.2000 | 4 x 5      | 186 |
| Central City        | 07 | Jeff Jensen     | jjensen@centralcityps.org    | yes | \$34,200 | \$34,850 | \$650   | \$1050/\$3500 | PPO 80%A&B 50%C     | 100%        |        | 4 X 5      | 185 |
| Elwood              | 11 | Daren Hatch     | daren.hatch@elwoodpirates.o  | yes | \$34,150 | \$34,850 | \$700   | \$1,050       | 100% ABC            | 100%        | 4.4800 | 4 x 4.5    | 184 |
| Hayes Center        | 15 | Tony Primavera  | tprimavera@hccardinals.or    | yes | \$34,600 | \$34,850 | \$250   |               | 80% A & B, 50% C    | 100%        |        | 4 x 4.5    | 184 |
| Sargent             | 10 | Rusty Ruppert   | wruppert@esu10.org           | yes | \$34,350 | \$34,850 |         | \$1450/\$3500 | 100%A 75%B 50%C     | 100%        | 3.7000 | 4 x 5      | 185 |
| Burwell             | 10 | Dan Bird        | danbird@burwellpublicsch     | yes | \$34,300 | \$34,800 | \$500   | \$1,050       | 100% A 75% B 50% C  | 100%        | 2.8100 |            |     |
| Mullen              | 16 | Chris Kuncl     | chris.kuncl@mullenpublics    | yes | \$34,000 | \$34,800 | \$800   | \$850         | 80% A & B, 50% C    | 100%        |        | 4 x 5      | 183 |
| Elkhorn             | 03 | Bary Habrock    | bhabrock@epsne.org           | yes | \$34,625 | \$34,765 | \$140   |               | 100% a/75% B/50% C  | 100%        | 2.2500 |            | 190 |
| Callaway            | 10 | Dawn Lewis      | dawnlewis@esu10.org          | yes | \$34,150 | \$34,750 | \$600   | \$1050/\$3500 | 80% A & B, 50% C    | 100%        |        | 4 x 5      | 182 |
| Hitchcock County    | 15 | Robert Sattler  | rsattler@hcfalcons.org       | yes | \$34,250 | \$34,750 | \$500   | \$1,050       | PPO 80%A&B 50%C     | 100%        | 3.0900 | 4 x 4      | 185 |
| Garden County       | 13 | Paula Sissel    | psissel@gceagles.org         | yes | \$34,100 | \$34,700 | \$600   |               |                     | flat salary |        | 4.5 x 4.5  | 185 |
| NE Unified Dist #1  | 08 | Dale Martin     | dalemartin@neunified1.org    | yes | \$34,000 | \$34,700 | \$700   | \$1,050       |                     | 100%        | 3.7400 | 4.25 x 4.5 | 185 |
| Tekamah-Herman      | 02 | Dan Gross       | dgross@esu2.org              | yes | \$34,000 | \$34,700 | \$700   | \$1050/\$3500 | 80% A & B, 50% C    | 100%        |        |            | 185 |
| Wauneta-Palisade    | 15 | Randy Geier     | rgeier@wpbroncos.org         | yes | \$34,400 | \$34,700 | \$300   | \$600/\$3500  | 80% A & B, 50% C    | 100%        | 2.4800 | 4 x 5      | 184 |
| Stuart              | 08 | Robert Hanzlik  | rhanzlik@stuartbrncos.or     | yes | \$34,000 | \$34,680 | \$680   | \$1050/\$3500 | PO 100%A 75%B 50%   | 100%        | 2.8330 | 4.25 x 4.2 | 185 |
| Franklin            | 11 | Candace Conradt | candace.conradt@fypsfl       | yes | \$34,175 | \$34,650 | \$475   | \$1050/\$3500 | 80% A & B, 50% C    | 100%        | 2.9000 | 4 x 5      | 185 |
| Leyton              | 13 | Chris Geary     | chris.geary@leytonwarriors.o | yes | \$32,650 | \$34,600 | \$1,950 | \$850         | 80% A & B, 50% C    | 100%        | 2.9000 | 4.5 x 4.5  | 186 |
| Arnold              | 10 | Dawn Lewis      | dawn.lewis@arnoldpublicsch   | yes | \$34,000 | \$34,500 | \$500   | \$600/\$3500  | 80% A & B, 50% C    | 100%        |        | 4 x 5      | 182 |
| Bertrand            | 11 | Dennis Shipp    | dennis.shipp@bertrandvikings | yes | \$33,900 | \$34,500 | \$600   | \$1,050       | PPO 80%A&B 50%C     | 100%        | 3.3400 | 4 x 4      | 184 |
| Deshler             | 05 | Al Meier        | al.meier@deshlerdragons.o    | yes | \$33,775 | \$34,250 | \$475   | \$1,050       | PPO 80%A&B 50%C     | 100%        | 3.2950 | 4.5 x 4    | 182 |
| Paxton              | 16 | Del Dack        | del.dack@paxtonschools.o     | yes | \$33,800 | \$34,200 | \$400   | \$650/\$3500  | 80% A & B, 50% C    | 100%        | 2.8000 | 4.25x4.25  | 183 |
| Shelton             | 10 | Brian Gegg      | bgegg@sheltonbulldogs.or     | yes | \$33,625 | \$34,175 | \$550   | \$1,050       | 100% ABC, 50% D     | 100%        | 3.9500 | 4 x 5      | 185 |
| Hershey             | 16 | Jane Davis      | jane.davis@hpspanthers.or    | yes | \$33,650 | \$34,150 | \$500   | \$1050/\$3500 | 80%AB               | 100%        |        | 5 x 4      | 185 |

**2019-20 Negotiations Information**

2/8/2019

|                                                                             |    |              |                                |            |                 |                 |              |              |                  |      |               |          |            |
|-----------------------------------------------------------------------------|----|--------------|--------------------------------|------------|-----------------|-----------------|--------------|--------------|------------------|------|---------------|----------|------------|
| Arcadia                                                                     | 10 | Dave Mroczek | jess.underwood@apshuski        | yes        | \$33,450        | \$34,100        | \$650        | \$750/\$1500 | 80% A & B, 50% C | 100% |               | 4 x 5    | 185        |
| Sutherland                                                                  | 16 | Dan Keyser   | dan.keyser@spssailors.org      | yes        | \$32,250        | \$32,850        | \$600        | \$900        | 80% ABC, 50% D   | 100% | 3.2800        | ompresse | 184        |
| <b>SELECTED STATISTICAL INDICATORS OF REPORTED SETTLEMENTS FOR 2019-20:</b> |    |              |                                |            |                 |                 |              |              |                  |      |               |          |            |
|                                                                             |    |              | number of districts settled    | <b>151</b> |                 |                 |              |              |                  |      |               |          |            |
|                                                                             |    |              | low                            |            | <b>\$32,250</b> | <b>\$32,850</b> |              |              |                  |      | <b>1.0000</b> |          | <b>170</b> |
|                                                                             |    |              | average                        |            | <b>\$35,111</b> | <b>\$35,775</b> | <b>\$665</b> |              |                  |      | <b>3.3602</b> |          | <b>185</b> |
|                                                                             |    |              | median                         |            | <b>\$34,900</b> | <b>\$35,500</b> |              |              |                  |      | <b>3.3500</b> |          | <b>185</b> |
|                                                                             |    |              | high                           |            | <b>\$45,156</b> | <b>\$45,956</b> |              |              |                  |      | <b>4.8800</b> |          | <b>193</b> |
|                                                                             |    |              | midpoint info for negotiations |            | <b>\$35,006</b> | <b>\$35,638</b> |              |              |                  |      | <b>3.3551</b> |          | <b>185</b> |

## **SUPERINTENDENT'S CONTRACT OF EMPLOYMENT**

THIS CONTRACT is made by and between the Board of Education of the Osceola School District No. 19, located in Polk County in the State of Nebraska, hereinafter referred to as the "Board" and Steven A. Rinehart, hereinafter referred to as the "Superintendent".

WITNESSETH: that in accordance with action taken by the Board as recorded in the minutes of the Board meeting held on December 10th, 2018, the Board hereby agrees to employ the Superintendent and the Superintendent agrees to accept such employment as Superintendent of the Osceola Public Schools, District No. 19, subject to the following terms and conditions:

Section 1. Term of Contract: The Superintendent shall be employed for a period of two (2) years, beginning July 1, 2019 and ending June 30, 2021. References in this Contract to "contract year" shall mean the period of July 1 to June 30. Each year of this agreement shall consist of 225 days of service per year.

Section 2. Salary: In consideration of an annual salary of one hundred thirty-two thousand two hundred dollars (\$132,200) to be paid for the first year of the contract, the Superintendent agrees to faithfully perform duties of Superintendent in and for the District as prescribed by the laws of the State of Nebraska and by the rules and regulations promulgated by the Board thereunder. Said annual salary shall be paid in equal installments in accordance with the policy of the Board governing payment of other professional staff employees of the District. This Contract shall conform to the regulations governing deductions with reference to Withholding Tax, Social Security and School Employees' Retirement Act. Other deductions may be withheld as agreed to by the parties to this contract.

The Board retains the right to adjust the Superintendent's annual salary upward during the term of this contract, as an amendment hereto, without such adjustment constituting a new or extending the length of this contract. The Superintendent's salary shall not be reduced during the term of this contract.

The annual salary for the second and any subsequent year of this contract will be set by the Board in or prior to the month of January preceding the second and any subsequent contract year. The annual salary shall not be less than the salary for the prior contract year in the absence of mutual agreement between the Board and the Superintendent.

Section 3. Professional Status: The Superintendent hereby affirms that he is not under contract with another school board or board of education covering any part of or all of the same term provided in this contract. The Superintendent further affirms that throughout the term of this contract he will hold a valid and appropriate certificate to act as a superintendent in the State of Nebraska, which certificate shall be registered as required by law.

Section 4. Superintendent's Duties: The duties of the Superintendent shall be as prescribed for the position of Superintendent for Osceola Public Schools, District No. 19, in the Board of Education Policy Manual, which duties are incorporated by reference into this Contract

as if set forth verbatim herein. The duties as prescribed in the Board of Education Policy Manual shall not be substantially changed during this Contract without the consent of the Administrator by an amendment to this Contract. The Superintendent shall not be responsible for performance of duties assigned by individual members of the Board of Education, or duties assigned without official action of the Board of Education, except as specifically set forth in the Board of Education Policy Manual.

Regular dependable attendance at meetings of the Board and committees of the Board and other assigned duties is an essential function of the Superintendent's position. The Superintendent agrees to devote his time, skill, labor and attention to his duties as Superintendent throughout the term of this contract; provided, however, the Superintendent with the approval of the Board of Education, may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties and obligations.

Section 5. Board-Superintendent Relationship: The Board shall have primary responsibility for formulating and adopting Board policy. The Superintendent shall be the chief administrative officer for the District, and shall have primary responsibility for implementation of Board policy. The Superintendent shall be responsible for development of policies for adoption by the Board and for development of regulations and rules consistent with Board policy. In the absence of Board policy on matters which require prompt action, the Superintendent shall have the authority to act using the Superintendent's professional judgment and consistent with legal requirements; provided that the Superintendent shall report the nature of the matter and the action taken to the Board no later than the next regularly scheduled Board meeting. The parties agree, individually and collectively, to promptly refer all criticism, complaints and suggestions called to its attention to the Superintendent for action, study or recommendation, as appropriate.

Section 6. Evaluation of the Superintendent: The Superintendent shall be evaluated at least once each contract year and may be evaluated more frequently in the discretion of the Board. The Superintendent shall receive a copy of the evaluation and shall have the right to submit a written response to the evaluation, which response shall be placed in the Superintendent's personnel file. The Superintendent shall notify the President of the Board to remind the Board of the need to evaluate.

Section 7. Contract Cancellation and Discharge: Throughout the term of this contract the Superintendent may be discharged if he materially breaches any provision of this contract, or performs any act which substantially inhibits his ability to discharge his duties as Superintendent, including but not limited to (a) incompetence, (b) immorality, (c) cruelty, (d) conviction of a felony, (e) neglect of duty, (f) general neglect of the business of the District, (g) unprofessional conduct, and (h) physical or mental incapacity. The Board shall not act arbitrarily or capriciously in calling for discharge of the Superintendent. In all matters concerning the discharge of the Superintendent, the Statutes of the State of Nebraska covering such discharge shall be followed.

Section 8. Disability: The Board of Education may require a certificate of health and physical fitness of Superintendent in accordance with applicable law at any time while this

Contract is in force. Should the Superintendent be unable to perform his duties by reason of illness, accident or other disability beyond his control, and such disability shall continue for more than six (6) months, or if such disability is permanent, irreparable, or of such a nature as to make the Superintendent unable to perform essential functions of the positions for which the Superintendent is employed, the Board may in its discretion terminate this contract, whereupon the respective rights, duties and obligations of the parties hereunder shall terminate, with the exception of any benefits to be paid to the Superintendent under any insurance coverage furnished by the District.

Section 9. Transportation: The Board shall provide the Superintendent with transportation required in the performance of his official duties or shall reimburse him for such transportation at the rate of the Internal Revenue Service allowable rate per mile in effect at the time of such travel.

Section 10. Vacation, Personal and Sick Leave: Paid leave is available to the Superintendent when the following specific conditions are met: (1) the Superintendent is currently employed by the District and (2) the paid leave day is taken on a day Superintendent would otherwise be expected to be at work.

- a. Vacation. The Superintendent will be allowed 22 working days annually of vacation leave each contract year. Vacation may be used in a manner and at times selected by the Superintendent, provided that vacation not be taken at times that would interfere with the Superintendent's attendance at regularly scheduled Board meetings or at times when the Superintendent's duties require the Superintendent's attendance at school (e.g., beginning and end periods of the school year).
- b. Carry-over and Accumulation of Vacation Days. Vacation is to be used during each contract year. Vacation days are to be used in the contract year in which it becomes available. There is no carry-over or accumulation of unused vacation leave from one contract year to another contract year. Any unused vacation days remaining from a prior contract year shall be subtracted from the number of vacation days the Superintendent has for the following contract year, such that the total vacation days at the beginning of each contract year be 22 days. Upon ending employment, unused vacation days will not be paid except to the extent required by law. If payable, unused vacation will be paid at the effective daily rate of pay at the time each unused vacation day first became available.
- c. Personal Leave. The Superintendent will be allowed 5 days of personal leave during each contract year. There is no carry-over or accumulation of unused personal leave from one contract year to another contract year. Upon ending employment, unused personal days will not be paid except to the extent required by law.
- d. Sick Leave. The Superintendent shall be entitled to 12 working days of sick leave during each contract year.
- e. Carry-over and Accumulation of Sick Days. The Superintendent may accumulate such sick days as are not used to a maximum of 45 days. Once the maximum is accumulated, no unused sick days will carry-over to a succeeding contract year until the accumulated number of days is less than 45, and then only to the extent

necessary to restore the total number of available sick leave accumulation to the maximum of 45 days. Should the Superintendent, as of the last day of their contract, accumulate more than thirty-five (35) unused sick leave days, the Superintendent will be entitled to, on July 15th immediately following the end of contract, to turn back to the school district any unused sick days in excess of thirty-five (35) days, and shall be paid by the School district twenty-five dollars (\$25.00) for each day the Superintendent is entitled to. Such payment will be made with the August paycheck. Upon ending employment, unused sick days will not be paid.

- f. Holidays. For the purpose of this section, the term “working days” shall not include any Saturday, Sunday or legal holiday. It is understood, however, that the Superintendent’s duties may require that he work on such days.
- g. Log. The Superintendent shall maintain a current log of used vacation, personal and sick leave days with the Superintendent’s secretary. The log shall be available for review by the Board at such times as the Board or members of the Board request.

Section 11. Professional Development: The Superintendent shall continue his professional development by attending appropriate professional meetings at the local, state and national levels. The expenses of such attendance shall be paid by the District. Expenses and attendance at national meetings will be coordinated with the Board. The Superintendent may attend a national convention every third year of employment.

Section 12. Fringe Benefits: The Superintendent shall receive all fringe benefits of employment which are granted other certificated employees of the District, provided he meets the conditions and eligibility requirements for such benefits, and provided that benefits that are provided for herein be limited to the terms and conditions provided herein. In addition to said fringe benefits, the District shall provide the Superintendent with the following benefits:

- a. Dues. The District will pay the Superintendent’s annual dues to the Nebraska Council of School Administrators and may pay dues to other professional organizations suitable for the Superintendent’s position upon the Superintendent’s request.
- b. Dental Insurance. The District will pay the cost of dental insurance for the Superintendent, his spouse and children.
- c. Health Insurance. The District will pay the cost of health insurance for the Superintendent, his spouse and children.
- d. Term Life Insurance. The District shall pay for and provide the Superintendent with a \$25,000 life insurance policy.
- e. Indemnification. The District shall, to the extent permitted by law, defend, hold harmless, and indemnify the Superintendent from any and all demands, claims, suits, actions, and legal proceedings brought against the Superintendent in the Superintendent’s individual capacity or the Superintendent’s official capacity as an agent or employee of the District, provided that the incident arose while the Superintendent was acting (or, in good faith, reasonably believed that the Superintendent was acting) within the scope of the Superintendent’s employment with the District and the District is not in an adverse position in the legal

proceedings.

- f. Moving Expenses. In the first contract year, the District will pay for the Superintendent's reasonable moving expenses for the Superintendent's move to the District, up to a maximum of \$2,500, upon submission of paid receipts or invoices for such expenses.

Section 13. No Penalty for Release or Resignation: There shall be no penalty for release or resignation by the Superintendent from this Contract provided: (1) no resignation shall become effective until expiration of the remaining term of the Contract unless the Board and the Superintendent agree upon an earlier effective date and provided further that (2) the Board shall release the Superintendent without penalty at the end of any contract year on the condition that the Superintendent has given written notice to the Secretary of the Board no later than February 1 of such contract year.

Section 14. Compensation Upon Termination: Upon lawful termination of this contract for any reason, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such termination, bears to the twelve months in the annual salary period in which termination occurs. Any portion of the salary paid, but not earned, prior to the date of termination of this contract shall be refunded by the Superintendent.

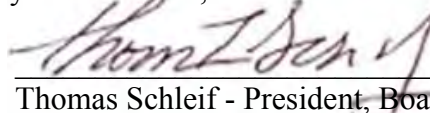
Section 15. Governing Laws: The parties shall be governed by all applicable state and federal laws, rules and regulations in performance of their respective duties and obligations under this contract. This Contract is subject to provisions of the School Employees' Retirement Act.

Section 16. Amendments to be in Writing: This contract may be modified or amended only by a writing duly authorized and executed by the Superintendent and the Board.

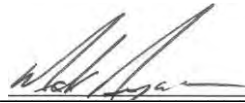
Section 17. Severability: If any portion of this contract shall be declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforceability of the remaining provisions of this contract.

IN WITNESS WHEREOF, the parties have executed this contract on the date indicated below.

Executed by the Board on the 10<sup>th</sup> day of December, 2018.

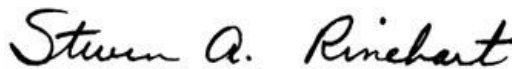


Thomas Schleif - President, Board of Education



Mike Neujahr – Vice President, Board of Education

Executed by the Superintendent on the 10<sup>th</sup> day of December, 2018.



Steven A. Rinehart, Superintendent

# OSCEOLA PUBLIC SCHOOLS

## CONTRACT OF EMPLOYMENT WITH PRINCIPAL

THIS CONTRACT is made by and between the Board of Education of the **Polk County School District 0019, a/k/a Osceola Public Schools**, hereinafter referred to as “the Board,” and Dale Maynard, hereinafter referred to as “the Principal.” This contract supersedes all previous contracts of employment between the Board and the Principal.

WITNESSETH: That in accordance with action taken by the Board as recorded in the minutes of the Board meeting held on the 11th day of February, 2019, the Board hereby agrees to employ the Principal, and the Principal hereby agrees to accept such employment, subject to the following terms and conditions:

**1. Term of Contract.** This Contract is for a term of one year beginning on the 1st day of August, 2019, and expiring on the 31st day of July, 2020 and requires the Principal to reside within the boundaries of the District 19. A “contract year” for purposes of this Contract shall be from August 1 to July 31. Each year of this agreement shall consist of 210 days of service per year.

**2. Salary.** The annual salary shall be: ninety-seven thousand two hundred dollars (\$97,200). Said annual salary shall be paid in twelve equal installments commencing on August 15, 2019.

The District, acting by and through its Board of Education, reserves the right to adjust the annual salary during the term of this Contract, said salary adjustment, however, not to reduce the annual salary to any lesser amount than that as above stated. Any adjustment in salary made during the term of this Contract shall be in the form of an amendment and shall become a part of this Contract; provided, however, that in making any such salary adjustment, it shall not be considered that the District has entered into a new Contract, nor shall the termination date of this Contract be thereby extended unless the Board of Education, by specific action, shall expressly extend such termination date. In no event shall any such extension, together with the unexpired term of this Contract or any prior extension, be for a period in excess of three (3) years.

This Contract shall conform to the regulations governing deductions with reference to Withholding Tax, Social Security and School Employees’ Retirement Act. Other deductions may be withheld as agreed to by the parties to this contract.

**3. Benefits.** As further consideration for the services to be performed by the Principal, it is agreed as follows:

A. Leave Benefits. Paid leave is available to the Principal when the following specific conditions are met: (1) the Principal is currently employed by the District and (2) the paid leave day is taken on a day Principal would otherwise be expected to be at work.

1. Personal Leave. The Principal shall be allowed 5 working days of paid personal leave each contract year to attend to personal matters that require the Principal’s absence from work. Use of such leave must be approved by the Superintendent in advance. Personal leave days are non-cumulative.

There shall be no pay for unused personal leave upon separation of employment.

2. Sick Leave. The Principal shall be allowed 10 working days of paid sick leave each contract year. Sick days are available for use when the Principal is unable to perform assigned duties due to the illness or temporary disability of the Principal or due to the Principal needing to care for a member of the Principal's immediate family who is ill or has a serious health condition. Immediate family for purposes of sick leave means the Principal's spouse, child, parent, grandparent, sibling, and the Principal's spouse's parent. The Principal is to use sick leave when unable to work. Activities other than caring for the Principal's own health or that of an immediate family member reflect an abuse of sick leave. When the Principal is absent for any period of time because of injury requiring care from a physician or health care provider, or for a period of 10 days or more due to a personal health condition, the Principal must present a written statement from the Principal's physician or health care provider to the Superintendent establishing that the Principal is physically and mentally able to perform the essential functions of the Principal's position, with or without reasonable accommodations.
3. Carry-over and Accumulation of Sick Days. Unused sick leave may be carried over from one contract year to the next succeeding contract year to a maximum of 45 sick leave days. Once the maximum is accumulated, no further sick leave days will be available or granted for the ensuing contract year or years until the accumulated number of days is less than 45, and then only to the extent necessary to restore the total number of available sick leave days to the maximum of 45 days. Should the Principal, as of the last day of their contract, accumulate more than thirty-five (35) unused sick leave days, the Principal will be entitled to, on August 15th immediately following the end of contract, turn back to the school district any unused sick days in excess of thirty-five (35) days, and shall be paid by the School district twenty-five dollars (\$25.00) for each day the Principal is entitled to. Such payment will be made with the September paycheck. There shall be no pay for unused sick leave upon separation of employment.
4. Bereavement Leave. Bereavement leave of up to 5 days will be granted for a death in the employee's immediate family, i.e. any grandparents, any parents, any children, spouse, siblings and their immediate family, and aunts or uncles and their immediate family.
5. Staff Bereavement. The Superintendent, in collaboration with the Principal, will assign administration to attend funeral services of staff members or attend funerals to provide emotional support for staff members as an extension of their school duties as principal. The absence will not be considered use of the Principal's personal leave or sick leave.
6. Holidays. The following days shall be holiday days and not working days: July 4th, Labor Day, Thanksgiving, Christmas Day, New Years Day, and Memorial Day.
7. Log. The Principal shall maintain a current log of used leave days with the secretary for the Superintendent.

- B. Health and Dental Insurance. The District shall pay for and provide the Principal with health and dental insurance for which the Principal is qualified under the District's group insurance plan.
- C. Disability Insurance. The District will pay the Principal the amount of the long term disability insurance cost. This amount will then be payroll deducted from the Principal's check to pay the LTD premium.
- D. Retirement Plan. The Principal may elect to designate part of the Principal's annual salary to be invested in a 403(b) plan to the extent such is offered by the District.
- E. Meetings and Dues. The Principal shall attend appropriate professional meetings provided that such attendance does not interfere with the proper performance of Principal's duties. The reasonable and necessary expenses of such meetings shall be reimbursed by the District consistent with Board policies. The District will pay the Principal's annual dues to the Nebraska Council of School Administrators and may pay dues to other professional organizations suitable for the Principal's position upon the Principal's request and approval by the Superintendent.
- F. Transportation Expenses. The reasonable and necessary expenses of transportation required in the performance of Principal's official duties shall be reimbursed at the rate set annually by the Board for District travel.
- G. Indemnification. The District shall, to the extent permitted by law, defend, hold harmless, and indemnify the Principal from any and all demands, claims, suits, actions, and legal proceedings brought against the Principal in the Principal's individual capacity or the Principal's official capacity as an agent or employee of the District, provided that the incident arose while the Principal was acting (or, in good faith, reasonably believed that the Principal was acting) within the scope of the Principal's employment with the District and the District is not in an adverse position in the legal proceedings.
- H. Other Benefits. The Principal may be provided such other benefits as are provided to certificated employees of the District in the Board's discretion, except as otherwise provided herein, provided the Principal meets the conditions and eligibility requirements for such benefits.

**4. Duties.** The Principal is employed as the Secondary Principal (Grades 6-12). The Principal shall perform the duties of such position as are regularly and customarily expected for such position and such duties and responsibilities as are set forth in Board Policy or Regulation for such position. The Principal shall be subject to assignment to such other duties by the Board or the Superintendent and may be assigned to a different position for which the Principal is qualified by reason of certification, endorsement, or college preparation. In addition to the normal duties traditionally required of certificated employees, the Principal may be assigned extra duty assignments by the District. Such assignments shall be upon such terms and conditions and at such additional rate of compensation as the Principal and the District may agree upon; provided that the Principal shall not unreasonably refuse to accept such assignments. The Principal agrees to devote full time to the assigned duties, provided that with the advance agreement of the Board of Education, the Principal may undertake consultative work, speaking engagements, writing, lecturing or other professional duties.

In performing the assigned duties, the Principal shall be governed by the policies, regulations and directions of the Board of Education. The Principal shall in all respects to

diligently and faithfully perform the assigned duties to the best of the Principal's professional ability. Regular dependable attendance is an essential function of the Principal's position.

**5. Contract Termination.** In the event the Principal violates any of the provisions of this Contract or performs any act or does anything which is materially harmful to the District, or which substantially inhibits the Principal's ability to discharge the duties as set forth herein, including, but not limited to (1) becoming legally disqualified to perform as a Principal or Secondary Principal in the State of Nebraska; (2) participation in any fraud; (3) causing any intentional damage to property; (4) engaging in any unlawful act; (5) any representations in this Contract being determined to be false or incorrect; (6) failure to return a Renewal Agreement by the required date, provided that such date not be prior to March 15; and (7) just cause, including: (a) incompetency, which includes, but is not limited to, demonstrated deficiencies or shortcomings in knowledge of subject matter or teaching or administrative skills; (b) neglect of duty; (c) unprofessional conduct; (d) insubordination; (e) immorality; (f) physical or mental incapacity; (g) failure to give evidence of professional growth as required by law; or (h) other conduct which interferes substantially with the continued performance of duties; then the Principal may be discharged in accordance with applicable law. Suspension or other disciplinary action may be enforced in accordance with applicable law. Duty assignments which do not require a teaching or administrative certificate are on an at-will basis, shall be subject to removal without cause and shall not be subject to continuation or renewal as part of the Principal's Contract.

Upon lawful termination of this Contract for any reason, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of days of service provided to the date of such termination bears to the number of days of service that have been provided in the contract year. Any portion of the salary paid, but not earned, prior to the date of termination of this Contract, and any sums owing to the District by the Principal, shall be set off from sums due to the Principal and, if the sums owing to the District are in excess of the sums due the Principal, the amount owing shall be immediately refunded by the Principal.

The Board of Education may require a certificate of health and physical fitness of Principal in accordance with applicable law at any time while this Contract is in force. Should the Principal be unable to perform the Principal's duties by reason of mental or physical incapacity or any reason beyond the Principal's control, and said disability exists for a period exceeding the Principal's sick leave allowance, the Board of Education may, in its discretion, make a proportionate reduction from the salary and benefits, and if such disability continues or is permanent, or of such nature as to make the Principal unable to perform essential functions of the positions for which the Principal is employed, the Board of Education may, at its option, terminate this agreement whereupon the respective duties, rights and obligations hereof shall terminate.

**6. Representations and Legal Requirements.** The Principal affirms that: (1) the Principal holds or will hold a valid and appropriate certificate to act as a certificated employee in the State of Nebraska to perform the assigned duties throughout the term of this Contract and any extensions of this Contract; (2) the required certificate to perform the assigned duties shall be registered as required by law; it being understood and agreed that this contract is not valid until the required certificate is registered in accordance with law and that the Principal shall not be compensated for any services performed prior to the date of registration of this certificate; and

(3) the Principal is not under contract with another board of education within the State of Nebraska covering any part of or all of the same time of performance as provided for in this Contract.

The Principal further warrants and represents as follows: (1) all information set forth in the Principal's application for employment and other information provided by the Principal in seeking employment are true and accurate, and if said information ceases to be true, Principal will advise the Board of Education immediately; (2) Principal has never been convicted or plead no contest or otherwise been adjudicated as having committed a felony, any other offense involving moral turpitude or any other offense involving abuse, neglect, or sexual misconduct as defined in Sections 003.12 through 003.14 of 92 NAC 21; and (3) Principal has not suffered suspension or revocation of any educational professional license or certificate, nor voluntarily surrendered such a license or certificate where charges or potential charges were pending or imminent.

There shall be no penalty for release or resignation by the Principal from this Contract; provided no resignation shall become effective until expiration of the remaining term of the Contract unless the Board fixes an earlier effective date. This Contract is subject to provisions of the School Employees' Retirement Act.

**9. Governing Laws.** The parties shall be governed by all applicable Nebraska and federal laws, rules, and regulations in performance of their respective duties and obligations under this Contract.

**10. Amendments & Severability.** This Contract may be modified or amended only by a writing duly authorized and executed by the Principal and the Board. If any portion of this Contract shall be declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforceability of the remaining provisions of this Contract.

The failure to return a signed copy of this Contract to the President or Secretary of the Board of Education of the District on or before March 1, 2019 shall constitute a rejection by the Principal of the offer of employment.

|                                                                     |                                                                                                                                                                                                                         |
|---------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Executed this 11th day of February, 2019.<br><br>_____<br>Principal | Executed this 11th day of February, 2019.<br><br>Board of Education of Polk County School<br>District 0019, a/k/a Osceola Public Schools<br><br>By: _____<br>President<br><br>Attest: _____<br>Other Authorized Officer |
|---------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

# OSCEOLA PUBLIC SCHOOLS

## CONTRACT OF EMPLOYMENT WITH PRINCIPAL

THIS CONTRACT is made by and between the Board of Education of the **Polk County School District 0019, a/k/a Osceola Public Schools**, hereinafter referred to as “the Board,” and Brett Webster, hereinafter referred to as “the Principal.” This contract supersedes all previous contracts of employment between the Board and the Principal.

WITNESSETH: That in accordance with action taken by the Board as recorded in the minutes of the Board meeting held on the 11th day of February, 2019, the Board hereby agrees to employ the Principal, and the Principal hereby agrees to accept such employment, subject to the following terms and conditions:

**1. Term of Contract.** This Contract is for a term of one year beginning on the 1st day of August, 2019, and expiring on the 31st day of July, 2020 and requires the Principal to reside within the boundaries of the District 19. A “contract year” for purposes of this Contract shall be from August 1 to July 31. Each year of this agreement shall consist of 210 days of service per year.

**2. Salary.** The annual salary shall be: eighty-five thousand four hundred dollars (\$85,400). Said annual salary shall be paid in twelve equal installments commencing on August 15, 2019.

The District, acting by and through its Board of Education, reserves the right to adjust the annual salary during the term of this Contract, said salary adjustment, however, not to reduce the annual salary to any lesser amount than that as above stated. Any adjustment in salary made during the term of this Contract shall be in the form of an amendment and shall become a part of this Contract; provided, however, that in making any such salary adjustment, it shall not be considered that the District has entered into a new Contract, nor shall the termination date of this Contract be thereby extended unless the Board of Education, by specific action, shall expressly extend such termination date. In no event shall any such extension, together with the unexpired term of this Contract or any prior extension, be for a period in excess of three (3) years.

This Contract shall conform to the regulations governing deductions with reference to Withholding Tax, Social Security and School Employees’ Retirement Act. Other deductions may be withheld as agreed to by the parties to this contract.

**3. Benefits.** As further consideration for the services to be performed by the Principal, it is agreed as follows:

A. Leave Benefits. Paid leave is available to the Principal when the following specific conditions are met: (1) the Principal is currently employed by the District and (2) the paid leave day is taken on a day Principal would otherwise be expected to be at work.

1. Personal Leave. The Principal shall be allowed 5 working days of paid personal leave each contract year to attend to personal matters that require the Principal’s absence from work. Use of such leave must be approved by the Superintendent in advance. Personal leave days are non-cumulative.

There shall be no pay for unused personal leave upon separation of employment.

2. Sick Leave. The Principal shall be allowed 10 working days of paid sick leave each contract year. Sick days are available for use when the Principal is unable to perform assigned duties due to the illness or temporary disability of the Principal or due to the Principal e needing to care for a member of the Principal's immediate family who is ill or has a serious health condition. Immediate family for purposes of sick leave means the Principal's spouse, child, parent, grandparent, sibling, and the Principal's spouse's parent. The Principal is to use sick leave when unable to work. Activities other than caring for the Principal's own health or that of an immediate family member reflect an abuse of sick leave. When the Principal is absent for any period of time because of injury requiring care from a physician or health care provider, or for a period of 10 days or more due to a personal health condition, the Principal must present a written statement from the Principal's physician or health care provider to the Superintendent establishing that the Principal is physically and mentally able to perform the essential functions of the Principal's position, with or without reasonable accommodations.
3. Carry-over and Accumulation of Sick Days. Unused sick leave may be carried over from one contract year to the next succeeding contract year to a maximum of 45 sick leave days. Once the maximum is accumulated, no further sick leave days will be available or granted for the ensuing contract year or years until the accumulated number of days is less than 45, and then only to the extent necessary to restore the total number of available sick leave days to the maximum of 45 days. Should the Principal, as of the last day of their contract, accumulate more than thirty-five (35) unused sick leave days, the Principal will be entitled to, on August 15th immediately following the end of contract, turn back to the school district any unused sick days in excess of thirty-five (35) days, and shall be paid by the School district twenty-five dollars (\$25.00) for each day the Principal is entitled to. Such payment will be made with the September paycheck. There shall be no pay for unused sick leave upon separation of employment.
4. Bereavement Leave. Bereavement leave of up to 3 days will be granted for a death in the employee's immediate family, i.e. any grandparents, any parents, any children, spouse, siblings and their immediate family, and aunts or uncles and their immediate family.
5. Staff Bereavement. The Superintendent, in collaboration with the Principal, will assign administration to attend funeral services of staff members or attend funerals to provide emotional support for staff members as an extension of their school duties as principal. The absence will not be considered use of the Principal's personal leave or sick leave.
6. Holidays. The following days shall be holiday days and not working days: July 4th, Labor Day, Thanksgiving, Christmas Day, New Years Day, and Memorial Day.
7. Log. The Principal shall maintain a current log of used leave days with the secretary for the Superintendent.

- B. Health and Dental Insurance. The District shall pay for and provide the Principal with health and dental insurance for which the Principal is qualified under the District's group insurance plan.
- C. Disability Insurance. The District will pay the Principal the amount of the long term disability insurance cost. This amount will then be payroll deducted from the Principal's check to pay the LTD premium.
- D. Retirement Plan. The Principal may elect to designate part of the Principal's annual salary to be invested in a 403(b) plan to the extent such is offered by the District.
- E. Meetings and Dues. The Principal shall attend appropriate professional meetings provided that such attendance does not interfere with the proper performance of Principal's duties. The reasonable and necessary expenses of such meetings shall be reimbursed by the District consistent with Board policies. The District will pay the Principal's annual dues to the Nebraska Council of School Administrators and may pay dues to other professional organizations suitable for the Principal's position upon the Principal's request and approval by the Superintendent.
- F. Transportation Expenses. The reasonable and necessary expenses of transportation required in the performance of Principal's official duties shall be reimbursed at the rate set annually by the Board for District travel.
- G. Indemnification. The District shall, to the extent permitted by law, defend, hold harmless, and indemnify the Principal from any and all demands, claims, suits, actions, and legal proceedings brought against the Principal in the Principal's individual capacity or the Principal's official capacity as an agent or employee of the District, provided that the incident arose while the Principal was acting (or, in good faith, reasonably believed that the Principal was acting) within the scope of the Principal's employment with the District and the District is not in an adverse position in the legal proceedings.
- H. Other Benefits. The Principal may be provided such other benefits as are provided to certificated employees of the District in the Board's discretion, except as otherwise provided herein, provided the Principal meets the conditions and eligibility requirements for such benefits.

**4. Duties.** The Principal is employed as the Elementary Principal (Grades PK-5). The Principal shall perform the duties of such position as are regularly and customarily expected for such position and such duties and responsibilities as are set forth in Board Policy or Regulation for such position. The Principal shall be subject to assignment to such other duties by the Board or the Superintendent and may be assigned to a different position for which the Principal is qualified by reason of certification, endorsement, or college preparation. In addition to the normal duties traditionally required of certificated employees, the Principal may be assigned extra duty assignments by the District. Such assignments shall be upon such terms and conditions and at such additional rate of compensation as the Principal and the District may agree upon; provided that the Principal shall not unreasonably refuse to accept such assignments. The Principal agrees to devote full time to the assigned duties, provided that with the advance agreement of the Board of Education, the Principal may undertake consultative work, speaking engagements, writing, lecturing or other professional duties.

In performing the assigned duties, the Principal shall be governed by the policies, regulations and directions of the Board of Education. The Principal shall in all respects to

diligently and faithfully perform the assigned duties to the best of the Principal's professional ability. Regular dependable attendance is an essential function of the Principal's position.

**5. Contract Termination.** In the event the Principal violates any of the provisions of this Contract or performs any act or does anything which is materially harmful to the District, or which substantially inhibits the Principal's ability to discharge the duties as set forth herein, including, but not limited to (1) becoming legally disqualified to perform as a Principal or Secondary Principal in the State of Nebraska; (2) participation in any fraud; (3) causing any intentional damage to property; (4) engaging in any unlawful act; (5) any representations in this Contract being determined to be false or incorrect; (6) failure to return a Renewal Agreement by the required date, provided that such date not be prior to March 15; and (7) just cause, including: (a) incompetency, which includes, but is not limited to, demonstrated deficiencies or shortcomings in knowledge of subject matter or teaching or administrative skills; (b) neglect of duty; (c) unprofessional conduct; (d) insubordination; (e) immorality; (f) physical or mental incapacity; (g) failure to give evidence of professional growth as required by law; or (h) other conduct which interferes substantially with the continued performance of duties; then the Principal may be discharged in accordance with applicable law. Suspension or other disciplinary action may be enforced in accordance with applicable law. Duty assignments which do not require a teaching or administrative certificate are on an at-will basis, shall be subject to removal without cause and shall not be subject to continuation or renewal as part of the Principal's Contract.

Upon lawful termination of this Contract for any reason, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of days of service provided to the date of such termination bears to the number of days of service that have been provided in the contract year. Any portion of the salary paid, but not earned, prior to the date of termination of this Contract, and any sums owing to the District by the Principal, shall be set off from sums due to the Principal and, if the sums owing to the District are in excess of the sums due the Principal, the amount owing shall be immediately refunded by the Principal.

The Board of Education may require a certificate of health and physical fitness of Principal in accordance with applicable law at any time while this Contract is in force. Should the Principal be unable to perform the Principal's duties by reason of mental or physical incapacity or any reason beyond the Principal's control, and said disability exists for a period exceeding the Principal's sick leave allowance, the Board of Education may, in its discretion, make a proportionate reduction from the salary and benefits, and if such disability continues or is permanent, or of such nature as to make the Principal unable to perform essential functions of the positions for which the Principal is employed, the Board of Education may, at its option, terminate this agreement whereupon the respective duties, rights and obligations hereof shall terminate.

**6. Representations and Legal Requirements.** The Principal affirms that: (1) the Principal holds or will hold a valid and appropriate certificate to act as a certificated employee in the State of Nebraska to perform the assigned duties throughout the term of this Contract and any extensions of this Contract; (2) the required certificate to perform the assigned duties shall be registered as required by law; it being understood and agreed that this contract is not valid until the required certificate is registered in accordance with law and that the Principal shall not be compensated for any services performed prior to the date of registration of this certificate; and

(3) the Principal is not under contract with another board of education within the State of Nebraska covering any part of or all of the same time of performance as provided for in this Contract.

The Principal further warrants and represents as follows: (1) all information set forth in the Principal's application for employment and other information provided by the Principal in seeking employment are true and accurate, and if said information ceases to be true, Principal will advise the Board of Education immediately; (2) Principal has never been convicted or plead no contest or otherwise been adjudicated as having committed a felony, any other offense involving moral turpitude or any other offense involving abuse, neglect, or sexual misconduct as defined in Sections 003.12 through 003.14 of 92 NAC 21; and (3) Principal has not suffered suspension or revocation of any educational professional license or certificate, nor voluntarily surrendered such a license or certificate where charges or potential charges were pending or imminent.

There shall be no penalty for release or resignation by the Principal from this Contract; provided no resignation shall become effective until expiration of the remaining term of the Contract unless the Board fixes an earlier effective date. This Contract is subject to provisions of the School Employees' Retirement Act.

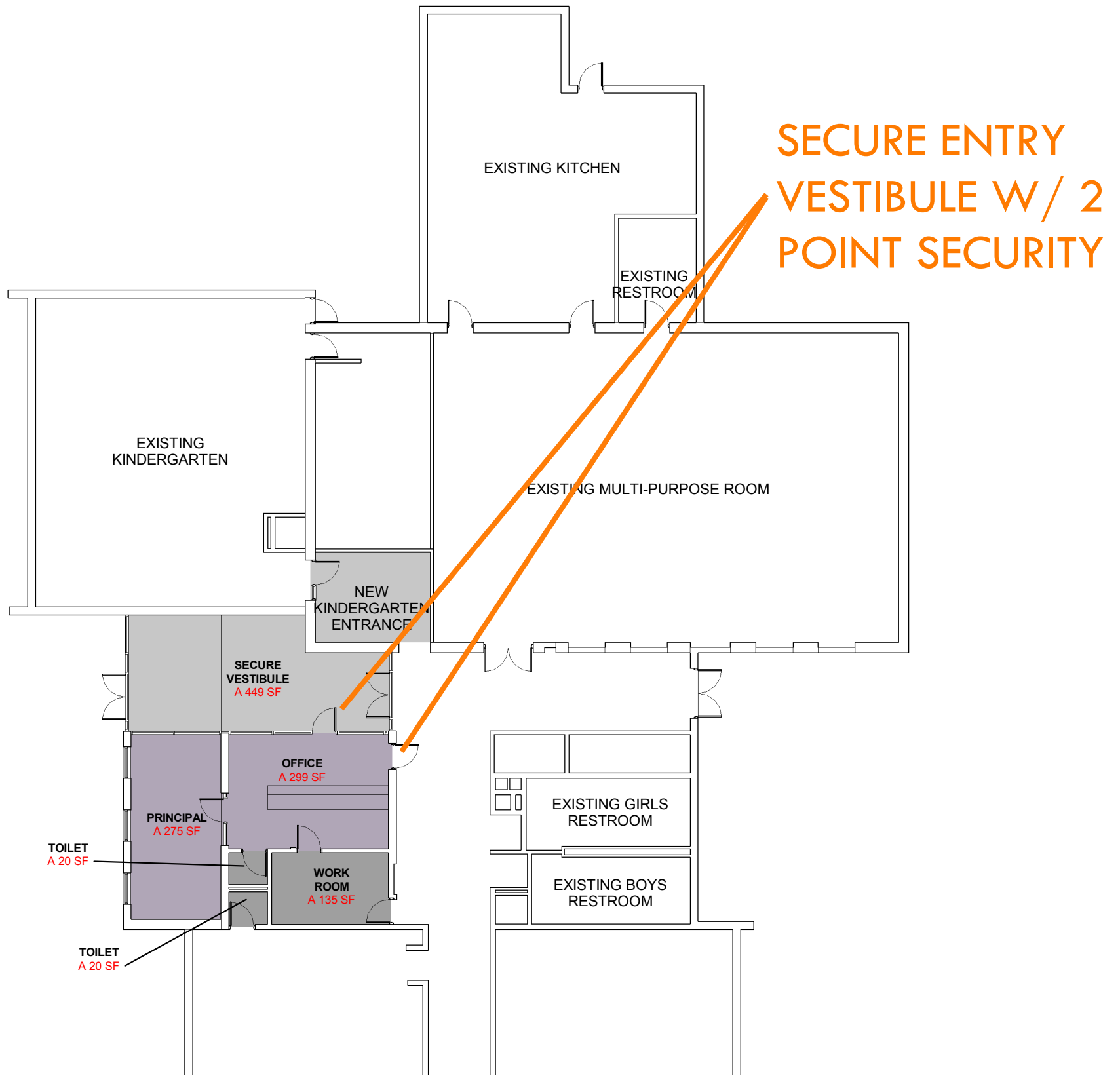
**9. Governing Laws.** The parties shall be governed by all applicable Nebraska and federal laws, rules, and regulations in performance of their respective duties and obligations under this Contract.

**10. Amendments & Severability.** This Contract may be modified or amended only by a writing duly authorized and executed by the Principal and the Board. If any portion of this Contract shall be declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforceability of the remaining provisions of this Contract.

The failure to return a signed copy of this Contract to the President or Secretary of the Board of Education of the District on or before March 1, 2019 shall constitute a rejection by the Principal of the offer of employment.

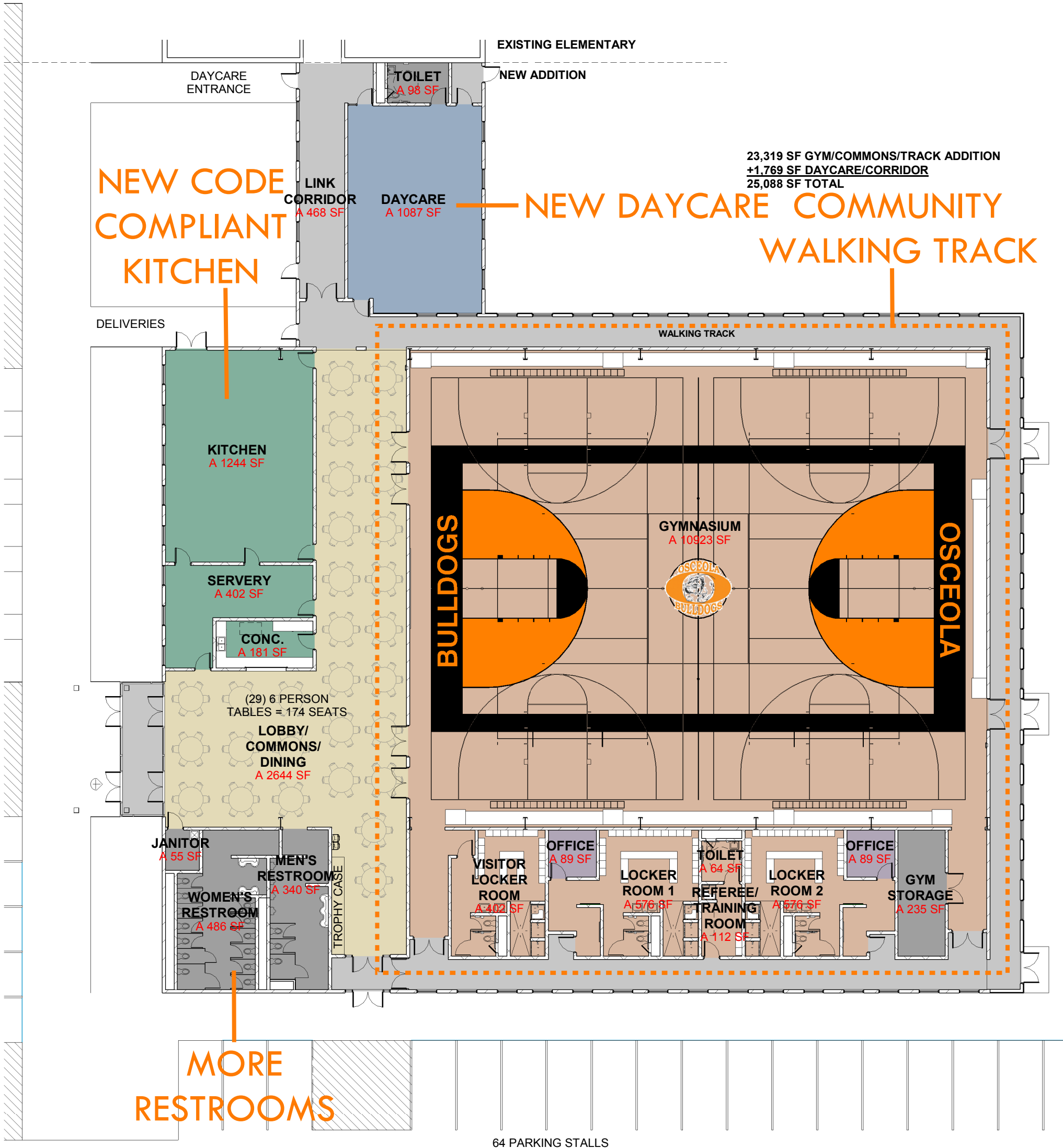
|                                                                     |                                                                                                                                                                                                                         |
|---------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Executed this 11th day of February, 2019.<br><br>_____<br>Principal | Executed this 11th day of February, 2019.<br><br>Board of Education of Polk County School<br>District 0019, a/k/a Osceola Public Schools<br><br>By: _____<br>President<br><br>Attest: _____<br>Other Authorized Officer |
|---------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

- IMPROVED SAFETY
- IMPROVED SECURITY
- BETTER TRAFFIC FLOW



# ELEMENTARY SCHOOL IMPROVEMENTS

- RECESS/PE SPACE TO MEET NDE REQUIREMENTS
- CODE COMPLIANT KITCHEN
- COMMUNITY WALKING TRACK
- YOUTH SPORTS
- NEW DAYCARE
- IMPROVED ACCESS FOR SPECTATORS WITH DISABILITIES



**FLOOR PLAN - MAIN LEVEL - ELEMENTARY ADDITION**  
 SCALE: 1" = 20'-0"

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 www.WilkinsADP.com

# Osceola Public Schools Bond Issue

\$7,700,000

“It’s Time to Invest in Ourselves”

## What will this accomplish?

| Problem                                                                                                                                                                                            | Solution                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|
| Standing water on roofs creates expensive repairs and creates air quality and mold concerns                                                                                                        | New roofs on elementary and auditorium                |
| Lacking necessary security features causing elementary and high school students to be at risk                                                                                                      | Elementary and high school security updates           |
| <ul style="list-style-type: none"><li>• PE instruction, recess and skill development adversely affected</li><li>• Overbooked gym causes late practice hours, negatively affects children</li></ul> | Increase gym space, Improved dining and commons space |
| Children dropped off and picked up on high-traffic, unsafe street                                                                                                                                  | Elementary entry updates                              |
| Lack of daycare facilities causes young families to avoid calling Osceola home                                                                                                                     | Creation of community daycare facilities              |
| 60 year old kitchen equipment inadequate for the preparation of fresh food for 200+ students                                                                                                       | Replace 60 year old kitchen                           |

## Why now?

Because of a number of competing priorities and efforts to keep the tax levy low, OPS has put off several projects which will need to be done with or without the support of a bond issue (building security, roof repair, bleacher upgrade, etc.) The time is right to make additional facility upgrades in order to take advantage of lower building costs and interest rates. It is estimated that building costs will rise 3-5% per year for the next several years.

## What will this Cost?

### Total Project Cost Not to Exceed \$7,700,000

Based on current valuation, interest rates, existing Building Fund balance (\$750,000), reduced Building Fund levy, and the anticipated retirement of the QCPUF bond levy, the projected NET LEVY INCREASE of the bond issue would be 4.5 cents per \$100 of valuation\*.

### Homeowner Net Tax Impact

| Property Value | Annual Increase |
|----------------|-----------------|
| \$50,000       | \$22.50         |
| \$100,000      | \$45.00         |
| \$150,000      | \$67.50         |

### Ag Land Owner Net Tax Impact\*\*

- Irrigated quarter = additional \$403/yr
- Dryland quarter = additional \$266/yr
- Grassland quarter = additional \$157/yr

\*To find your own tax impact, take your total valuation x .00045)

\*\*Based on average assessed value per acre provided by Polk County Assessor