

Board of Education Regular Meeting

Saline County School District 76-0068

501 Main Street

Friend, NE 68359-0067

Tuesday, October 12, 2021 7:30 PM

Tyler Bartels: Present
Tiffany Shonerd: Present
Scott Spohn: Present
Jamie Tuttle: Present
Nancy Vossler: Present
Megan Weber: Present

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

Motion to approve agenda as presented, Passed with a motion by Scott Spohn and a second by Megan Weber.

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Nancy Vossler: Yea, Megan Weber: Yea

Yea: 6, Nay: 0

6. Consent Agenda

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

Approve consent agenda, as presented, Passed with a motion by Jamie Tuttle and a second by Nancy Vossler.

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Nancy Vossler: Yea, Megan Weber: Yea

Yea: 6, Nay: 0

- 6.1.1. Minutes of prior meeting(s)
- 6.1.2. Treasurer's report

- 6.1.3. Receipts
- 6.1.4. Expenditures
- 6.1.5. Claims for payment

7. Public Forum: Recognition of visitors, delegations, and reading of communications.

Friend student Chase Svehla spoke for the current team and asked that the football co-op be continued.

7.1. Tobin Buchanan of First National

Tobin Buchanan from First National Bank Omaha presented information on the potential for refinancing our 2017 Bond. It could be refinanced next spring, on its five-year anniversary.

8. Reports

8.1. Committee:

Building & Grounds: Scott Spohn reported that the drainage issues on the playground are still being evaluated.

8.2. Administration

8.2.1. Principal's Report

Mrs. Stutzman reported on Homecoming, PTC's, and other school activities. Veterans Day program will once again be held on November 11, at 8:30 a.m.

8.2.2. Superintendent

Mr. Anderson will be attending a Labor Relations Conference tomorrow. Financial audit was done in September. Boiler has been cleaned and will be fired up soon. Greenhouse construction is underway. Lights will be replaced by 34 Electric over the fall break weekend. Bond refinancing will be evaluated soon, and still waiting on playground drainage proposals

9. Action Items

9.1. Consideration and possible action to Review and policies: 9000, 9010, 9100, 9110, 9120, 9121, 9122, 9123, 9124, 9125, 9126, 9127, 9140

Approve review of BOE policies 9000, 9010, 9100, 9110, 9120, 9121, 9122, 9123, 9124, 9125, 9126, 9127, 9140 Passed with a motion by Scott Spohn and a second by Tyler Bartels.

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Nancy Vossler: Yea, Megan Weber: Yea

Yea: 6, Nay: 0

9.2. Approve Football Co-op with Exeter-Milligan for another two year cycle.

Approve football co-op with Exeter-Milligan for another two year cycle. Passed with a motion by Scott Spohn and a second by Tiffany Shonerd.

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Nancy Vossler: Yea, Megan Weber: Yea

Yea: 6, Nay: 0

9.3. Nomination and vote for voting delegate at State Education Conference.

Nominate Tiffany Shonerd as our voting delegate at the NASB State Education Conf. Passed with a motion by Jamie Tuttle and a second by Nancy Vossler.

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Nancy Vossler: Yea, Megan Weber: Yea

Yea: 6, Nay: 0

10. Discussion Items

10.1. Discussion of possible refinance of current bond and opening up for proposals.

Mr. Anderson will pursue bids on Bond refinancing.

11. Adjournment

Motion to adjourn at 8:07 pm Passed with a motion by Scott Spohn and a second by Nancy Vossler.

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Nancy Vossler: Yea, Megan Weber: Yea

Yea: 6, Nay: 0

Posted Locations:

Friend Sentinel (published)
Post Office - Friend
Citizens State Bank - Friend
First Bank Utica - Friend
Qwik6 Convenience Store

Posted Date: 09/29/2021

Tax Request Hearing
Saline County School District 76-0068
501 Main Street
Friend, NE 68359-0067
Monday, September 13, 2021 7:35 PM

Tyler Bartels: Present
Tiffany Shonerd: Present
Scott Spohn: Present
Jamie Tuttle: Present
Nancy Vossler: Absent
Megan Weber: Present

1. Call to Order and Roll Call

2. Approval of Agenda

Approve agenda as presented, Passed with a motion by Jamie Tuttle and a second by Megan Weber.

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Megan Weber: Yea

Yea: 5, Nay: 0

3. Review a copy of the 2021-2022 Tax Request Resolution to set the final tax request at the following rates:

Mr. Anderson commented on the proposed tax levy.

3.1. General Fund at \$3,383,838.00

3.2. Bond Fund at \$505,051.00

3.3. Special Building Fund at \$91,146.00

3.4. The Qualified Capital Purpose Undertaking Fund at \$0.00

4. Public Forum/Comments Related to Agenda Items

No public comment.

5. Adjournment

Motion to adjourn at 7:41 pm Passed with a motion by Scott Spohn and a second by Tyler Bartels.

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Megan Weber: Yea

Yea: 5, Nay: 0

Posted Locations:

- Friend Sentinel
- Post Office - Friend
- Citizens State Bank - Friend
- First Bank Utica - Friend
- Qwik6 Convenience Store

Posted Date: 9/1/2021

Special Budget Hearing
Saline County School District 76-0068
501 Main Street
Friend, NE 68359-0067
Monday, September 13, 2021 7:30 PM

Tyler Bartels: Present
Tiffany Shonerd: Present
Scott Spohn: Present
Jamie Tuttle: Present
Nancy Vossler: Absent
Megan Weber: Present

1. Call to Order and Roll Call
2. Notice of Open Meeting Act - Posted
3. Approval of the agenda

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

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Megan Weber: Yea
Yea: 5, Nay: 0

4. Budget Hearing

Mr. Anderson presented highlights from the proposed 2021-22 Budget.

5. Public Forum/Comments Related to Agenda Items
6. Adjournment

Motion to adjourn at 7:37 pm Passed with a motion by Megan Weber and a second by Tiffany Shonerd.

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Megan Weber: Yea
Yea: 5, Nay: 0

Posted Locations:

- Friend Sentinel
- Post Office - Friend
- Citizens State Bank - Friend
- First Bank Utica - Friend
- Qwik6 Convenience Store

Posted Date: 09/01/2021

Board of Education Regular Meeting

Saline County School District 76-0068

501 Main Street

Friend, NE 68359-0067

Monday, September 13, 2021 7:40 PM

Tyler Bartels: Present
Tiffany Shonerd: Present
Scott Spohn: Present
Jamie Tuttle: Present
Nancy Vossler: Absent
Megan Weber: Present

1. Call to Order and Roll Call

2. Notice of Open Meeting Act - Posted

3. Motion to excuse absent board members

Motion to excuse absent board member, Nancy Vossler. Passed with a motion by Jamie Tuttle and a second by Scott Spohn.

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Megan Weber: Yea

Yea: 5, Nay: 0

4. Pledge of Allegiance

5. Approval of the agenda

Motion to approve agenda as presented. Passed with a motion by Tiffany Shonerd and a second by Jamie Tuttle.

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Megan Weber: Yea

Yea: 5, Nay: 0

6. Consent Agenda

Approve Consent Agenda, as presented, Passed with a motion by Scott Spohn and a second by Tyler Bartels.

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Megan Weber: Yea

Yea: 5, Nay: 0

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

6.1.1. Minutes of prior meeting(s)

6.1.2. Treasurer's report

6.1.3. Receipts

6.1.4. Expenditures

6.1.5. Claims for payment

7. Public Forum: Recognition of visitors, delegations, and reading of communications.

Paul Segner addressed the board re: the E-M-F football co-op. He reviewed the history of our recent consolidation and sports co-oping discussions.

7.1. Marcia Herring

Marcia Herring presented the NASB Standard Superintendent Evaluation Tool.

8. Reports

8.1. Committee:

8.1.1. Activities Committee

Notes on recent committee meetings were reviewed, in which football and other sports co-oping was discussed.

8.1.2. Building and Grounds Committee

Committee met with Zach of HRC on August 24, 2021 to review the roof repairs needed. They would prefer a five-year contract to maintain and inspect the roof. Mr. Anderson has moved forward with this project. Elementary bathroom project has been completed. Gym light replacement, window coverings, and HVAC evaluations are scheduled for this fall. Playground drainage is still being evaluated.

8.2. Administration

8.2.1. Principal's Report

Mrs. Stutzman reviewed the start of school, and highlighted numerous activities underway.

8.2.2. Superintendent

Mr. Anderson reviewed recent workshops attended, Classroom Intercom, and greenhouse construction.

9. Action Items

9.1. Adopt NASB Superintendent Evaluation Tool

Move to adopt the NASB Superintendent Evaluation Tool, Passed with a motion by Scott Spohn and a second by Jamie Tuttle.

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Megan Weber: Yea

Yea: 5, Nay: 0

9.2. Approve the 2021-22 Budget

Approve the 2021-22 Budget as presented Passed with a motion by Tiffany Shonerd and a second by Megan Weber.

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Megan Weber: Yea

Yea: 5, Nay: 0

9.3. Approve the 2021-22 Tax Levy Request Resolution

Approve the 2021-22 Tax Levy Resolution as presented, with General Fund levy at .747984; Bond Fund levy at .111639; and Special Building Fund levy at .020147 Passed with a motion by Tyler Bartels and a second by Scott Spohn.

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Megan Weber: Yea

Yea: 5, Nay: 0

9.4. Approve the 2021-22 Property Tax Resolution

Approve the 2021-22 Property Tax Resolution as presented, with General Fund tax request at \$3,383,838; Bond Fund at \$505,051; and Special Building Fund at \$91,146. Passed with a motion by Megan Weber and a second by Jamie Tuttle.

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Megan Weber: Yea

Yea: 5, Nay: 0

10. Discussion Items

No discussion

11. Adjournment

Motion to adjourn at 8:45 pm. Next meeting is scheduled for Monday, October 11, at 7:30 p.m. but may be rescheduled due to numerous school activity conflicts. Passed with a motion by Tyler Bartels and a second by Jamie Tuttle.

Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Megan Weber: Yea

Yea: 5, Nay: 0

Posted Locations:

- Friend Sentinel
- Post Office - Friend
- Citizens State Bank - Friend
- First Bank Utica - Friend
- Qwik6 Convenience Store

Posted Date: 9/1/2021

DEPRECIATION FUND					
02-1-01510-000-000	DEPR - INVESTMENT INCOME - Interest on Investments	(\$109.39)	(\$900.00)	(\$109.39)	12.15
02-1-05200-000-000	DEPR - OTHER FINANCING SOURCES - Trsf from General Fund	\$0.00	(\$200,000.00)	\$0.00	0.00
Subtotal of Element: [Fund] 02 - Depreciation Fund		(\$109.39)	(\$200,900.00)	(\$109.39)	0%
SCHOOL NUTRITION FUND					
06-1-01611-000-000	SN - DAILY SALES - SCHOOL LUNCH PROGRAM	(\$671.05)	(\$6,150.00)	(\$671.05)	10.91
06-1-01620-000-000	SN - DAILY SALES - STAFF	(\$499.75)	(\$4,000.00)	(\$499.75)	12.49
06-1-01990-000-000	SN - VENDING SALES	(\$46.00)	\$0.00	(\$46.00)	0.00
06-1-04210-000-000	SN - Federal Reimbursement	\$0.00	(\$152,000.00)	\$0.00	0.00
06-1-09001-000-000	SN - Non Pgm Rcpts - Interfund Loan from GF	(\$2,000.00)	\$0.00	(\$2,000.00)	0.00
Subtotal of Element: [Fund] 06 - Lunch Fund		(\$3,216.80)	(\$162,150.00)	(\$3,216.80)	2%
BOND FUND					
07-1-01100-000-000	BF - LOCAL - RE & PP TAXES LEVIED	(\$110,183.03)	(\$500,000.00)	(\$110,183.03)	22.03
07-1-01115-000-000	BF - LOCAL - CARLINE TAXES	(\$95.92)	(\$1,200.00)	(\$95.92)	7.99
07-1-01140-000-000	BF - LOCAL - Penalties & Interest on Taxes	(\$19.67)	(\$2,500.00)	(\$19.67)	0.78
07-1-01510-000-000	BF - LOCAL - INTEREST ON INVESTMENTS	(\$76.20)	(\$600.00)	(\$76.20)	12.70
07-1-03180-000-000	BF - STATE - PRO-RATE MOTOR VEHICLE	\$0.00	(\$1,000.00)	\$0.00	0.00
Subtotal of Element: [Fund] 07 - Bond Fund		(\$110,374.82)	(\$505,300.00)	(\$110,374.82)	22%
SPECIAL BUILDING FUND					
08-1-01100-000-000	SB - LOCAL - RE & PP TAXES LEVIED	(\$11,017.80)	(\$90,235.00)	(\$11,017.80)	12.21
08-1-01115-000-000	SB - LOCAL - CARLINE TAXES	(\$9.59)	(\$70.00)	(\$9.59)	13.70
08-1-01140-000-000	SB - LOCAL - Penalties & Interest on Taxes	(\$1.97)	\$0.00	(\$1.97)	0.00
08-1-01510-000-000	SB - LOCAL - Interest Income	(\$301.91)	(\$3,500.00)	(\$301.91)	8.62
08-1-03134-000-000	SB - STATE - Public Service & RR Tax Credit	\$0.00	(\$250.00)	\$0.00	0.00
08-1-03180-000-000	SB - STATE - PRO-RATE MOTOR VEHICLE	\$0.00	(\$100.00)	\$0.00	0.00
Subtotal of Element: [Fund] 08 - Special Building Fund		(\$11,331.27)	(\$94,155.00)	(\$11,331.27)	12%

Friend Public School

Account Summary Report

EXPENDITURES

Cycle: FY21-22; Begin Date: 09/01/2021; End Date: 09/30/2021; Account Type: Expenditure; ; Created On: 10/4/2021 1:37:30 PM

Account Code	Description	Actual - SEPT	Budget (YTD)	Actual (YTD)	% of Budget
General Fund					
01-2-01100-111-001-00	REG INST - Salaries - Teachers - Sec	\$50,573.61	\$606,885.00	\$50,573.61	8.33
01-2-01100-111-002-00	REG INST - Salaries - Teachers - Elem	\$36,533.81	\$438,405.00	\$36,533.81	8.33
01-2-01100-112-001-00	REG INST - Salaries - Paras and Assistants - Sec	\$765.25	\$11,150.00	\$765.25	6.86
01-2-01100-112-002-00	REG INST - Salaries - Paras and Assistants - Elem	\$6,210.14	\$54,338.00	\$6,210.14	11.42
01-2-01100-122-001-00	REG INST - Salaries - Substitute Paras - Sec	\$163.13	\$0.00	\$163.13	0.00
01-2-01100-122-002-00	REG INST - Salaries - Substitute Paras - Elem	\$154.13	\$3,000.00	\$154.13	5.13
01-2-01100-123-001-00	REG INST - Salaries - Substitute Teachers - Sec	\$1,042.90	\$25,000.00	\$1,042.90	4.17
01-2-01100-123-002-00	REG INST - Salaries - Substitute Teachers - Elem	\$1,168.00	\$25,000.00	\$1,168.00	4.67
01-2-01100-151-001-00	REG INST - Addl Comp - Teachers - Extra Duty, Class Coverage -	\$9,153.00	\$108,000.00	\$9,153.00	8.47
01-2-01100-151-002-00	REG INST - Addl Comp - Teachers - Extra Duty, Class Coverage -	\$130.50	\$600.00	\$130.50	21.75
01-2-01100-152-001-00	REG INST - Addl Comp - NonCert Coaches - Extra Duty Pay - Sec	\$762.50	\$13,175.00	\$762.50	5.78
01-2-01100-211-001-00	REG INST - Group Insurance - BCBS - Teachers - Sec	\$29,585.40	\$170,900.00	\$29,585.40	17.31
01-2-01100-211-001-01	REG INST - Group Insurance - LTD - Teachers - Sec	\$228.00	\$2,600.00	\$228.00	8.76
01-2-01100-211-002-00	REG INST - Group Insurance - BCBS - Teachers - Elem	\$20,892.94	\$144,650.00	\$20,892.94	14.44
01-2-01100-211-002-01	REG INST - Group Insurance - LTD - Teachers - Elem	\$202.00	\$1,800.00	\$202.00	11.22
01-2-01100-212-001-01	REG INST - Group Insurance - LTD - Paras - Sec	\$7.43	\$0.00	\$7.43	0.00
01-2-01100-212-002-01	REG INST - Group Insurance - LTD - Paras - Elem	\$7.20	\$193.00	\$7.20	3.73
01-2-01100-221-001-00	REG INST - Social Security - Teachers - Sec	\$4,476.00	\$54,700.00	\$4,476.00	8.18
01-2-01100-221-002-00	REG INST - Social Security - Teachers - Elem	\$2,654.58	\$33,500.00	\$2,654.58	7.92
01-2-01100-222-001-00	REG INST - Social Security - Paras and Assistants - Sec	\$124.32	\$850.00	\$124.32	14.62
01-2-01100-222-002-00	REG INST - Social Security - Paras and Assistants - Elem	\$475.97	\$4,400.00	\$475.97	10.81
01-2-01100-223-001-00	REG INST - Social Security - Substitute Teachers - Sec	\$79.77	\$1,920.00	\$79.77	4.15
01-2-01100-223-002-00	REG INST - Social Security - Substitute Teachers - Elem	\$89.36	\$1,920.00	\$89.36	4.65
01-2-01100-231-001-00	REG INST - Retirement - Teachers - Sec	\$4,433.81	\$70,615.00	\$4,433.81	6.27
01-2-01100-231-002-00	REG INST - Retirement - Teachers - Elem	\$2,721.77	\$43,300.00	\$2,721.77	6.28
01-2-01100-232-001-00	REG INST - Retirement - Paras and Assistants - Sec	\$113.42	\$1,100.00	\$113.42	10.31
01-2-01100-232-002-00	REG INST - Retirement - Paras and Assistants - Elem	\$461.01	\$5,300.00	\$461.01	8.69
01-2-01100-237-001-00	REG INST - Retirement Increase - Sec	\$1,503.39	\$0.00	\$1,503.39	0.00
01-2-01100-237-002-00	REG INST - Retirement Increase - Elem	\$1,052.27	\$0.00	\$1,052.27	0.00
01-2-01100-271-001-00	REG INST - Workers Comp - Teachers - Sec	\$2,246.00	\$2,246.00	\$2,246.00	100.00
01-2-01100-271-002-00	REG INST - Workers Comp - Teachers - Elem	\$1,164.00	\$1,164.00	\$1,164.00	100.00
01-2-01100-272-002-00	REG INST - Workers Comp - Paras and Assistants - Elem	\$233.00	\$76.00	\$233.00	306.57
01-2-01100-281-001-00	REG INST - Health Benefits HSAs-- Teachers - Sec	\$3,162.56	\$0.00	\$3,162.56	0.00
01-2-01100-281-002-00	REG INST - Health Benefits HSAs-- Teachers - Elem	\$4,422.91	\$0.00	\$4,422.91	0.00

01-2-01100-291-001-00	REG INST - Other Employee Benefits - Teachers - Sec	\$71.75	\$500.00	\$71.75	14.35
01-2-01100-291-002-00	REG INST - Other Employee Benefits - Teachers - Elem	\$71.75	\$1,200.00	\$71.75	5.97
01-2-01100-320-002-00	REG INST - Prof Educ Services - Elem	\$2,000.00	\$0.00	\$2,000.00	0.00
01-2-01100-330-001-00	REG INST - Employee Training - Sec	\$0.00	\$5,000.00	\$0.00	0.00
01-2-01100-330-002-00	REG INST - Employee Training - Elem	\$0.00	\$5,000.00	\$0.00	0.00
01-2-01100-333-001-00	REG INST - Mileage Paid to Staff - Sec	\$0.00	\$1,500.00	\$0.00	0.00
01-2-01100-382-001-SP	REG INST - Distance Ed - Spanish	\$3,800.00	\$8,000.00	\$3,800.00	47.50
01-2-01100-430-001-MU	REG INST - Repairs to Instruments - Sec	\$0.00	\$2,500.00	\$0.00	0.00
01-2-01100-443-001-00	REG INST - Lease/Usage - Copier - Sec	\$426.83	\$7,500.00	\$426.83	5.69
01-2-01100-443-002-00	REG INST - Lease/Usage - Copier - Elem	\$621.61	\$7,500.00	\$621.61	8.28
01-2-01100-580-001-00	REG INST - Travel - Sec	\$0.00	\$500.00	\$0.00	0.00
01-2-01100-580-002-00	REG INST - Travel - Elem	\$0.00	\$500.00	\$0.00	0.00
01-2-01100-610-001-00	REG INST - Teaching Supplies - Sec	\$149.00	\$62,632.00	\$149.00	0.23
01-2-01100-610-001-AG	REG INST - Supplies - Agri	\$17.73	\$2,500.00	\$17.73	0.70
01-2-01100-610-001-AR	REG INST - Supplies - Art - Sec	\$0.00	\$1,000.00	\$0.00	0.00
01-2-01100-610-001-FC	REG INST - Supplies - FACS	\$139.28	\$1,500.00	\$139.28	9.28
01-2-01100-610-001-LA	REG INST - Supplies - Lang Arts - Sec	\$247.05	\$1,000.00	\$247.05	24.70
01-2-01100-610-001-MA	REG INST - Supplies - Math - Sec	\$0.00	\$1,000.00	\$0.00	0.00
01-2-01100-610-001-MU	REG INST - Supplies - Music - Sec	\$424.03	\$2,000.00	\$424.03	21.20
01-2-01100-610-001-PE	REG INST - Supplies - PE/Health - Sec	\$0.00	\$1,000.00	\$0.00	0.00
01-2-01100-610-001-SC	REG INST - Supplies - Science - Sec	\$917.54	\$1,000.00	\$917.54	91.75
01-2-01100-610-001-SH	REG INST - Supplies - Shop	\$1,401.04	\$3,000.00	\$1,401.04	46.70
01-2-01100-610-001-SS	REG INST - Supplies - Social Studies - Sec	\$0.00	\$1,000.00	\$0.00	0.00
01-2-01100-610-001-TE	REG INST - Supplies - Tech Classes - Sec	(\$379.93)	\$1,000.00	(\$379.93)	-37.99
01-2-01100-610-002-00	REG INST - Supplies - Elem	\$264.43	\$47,132.00	\$264.43	0.56
01-2-01100-610-002-AR	REG INST - Supplies - Art - Elem	\$0.00	\$1,000.00	\$0.00	0.00
01-2-01100-610-002-LA	REG INST - Supplies - Lang Arts - Elem	\$145.96	\$2,000.00	\$145.96	7.29
01-2-01100-610-002-MA	REG INST - Supplies - Math - Elem	\$0.00	\$1,000.00	\$0.00	0.00
01-2-01100-610-002-MU	REG INST - Supplies - Music - Elem	\$25.98	\$1,000.00	\$25.98	2.59
01-2-01100-610-002-PE	REG INST - Supplies - PE/Health - Elem	\$0.00	\$1,000.00	\$0.00	0.00
01-2-01100-610-002-SC	REG INST - Supplies - Science - Elem	\$747.01	\$500.00	\$747.01	149.40
01-2-01100-610-002-SS	REG INST - Supplies - Social Studies - Elem	\$0.00	\$200.00	\$0.00	0.00
01-2-01100-640-001-AG	REG INST - Books and Periodicals - Agri	\$0.00	\$500.00	\$0.00	0.00
01-2-01100-640-001-FC	REG INST - Books and Periodicals - FACS	\$0.00	\$500.00	\$0.00	0.00
01-2-01100-640-001-LA	REG INST - Books and Periodicals - Lang Arts - Sec	\$312.95	\$2,000.00	\$312.95	15.64
01-2-01100-640-001-MA	REG INST - Books and Periodicals - Math - Sec	\$0.00	\$2,000.00	\$0.00	0.00
01-2-01100-640-001-PE	REG INST - Books and Periodicals - PE/Health - Sec	\$0.00	\$2,000.00	\$0.00	0.00
01-2-01100-640-001-SC	REG INST - Books and Periodicals - Science - Sec	\$288.00	\$2,000.00	\$288.00	14.40
01-2-01100-640-001-SS	REG INST - Books and Periodicals - Social Studies - Sec	\$0.00	\$2,000.00	\$0.00	0.00
01-2-01100-640-002-LA	REG INST - Books and Periodicals - Lang Arts - Elem	\$0.00	\$20,000.00	\$0.00	0.00
01-2-01100-640-002-MA	REG INST - Books and Periodicals - Math - Elem	\$568.80	\$8,000.00	\$568.80	7.11
01-2-01100-640-002-MU	REG INST - Books and Periodicals - Music - Elem	\$0.00	\$2,000.00	\$0.00	0.00
01-2-01100-640-002-SC	REG INST - Books and Periodicals - Science - Elem	\$0.00	\$3,000.00	\$0.00	0.00
01-2-01100-643-001-00	REG INST - Web/Cloud Based Software - Sec	\$176.00	\$5,000.00	\$176.00	3.52

01-2-01100-643-002-00	REG INST - Web/Cloud Based Software - Elem	\$401.00	\$5,000.00	\$401.00	8.02
01-2-01100-650-001-00	REG INST - Supplies - Tech Related - Sec	\$0.00	\$2,000.00	\$0.00	0.00
01-2-01100-650-001-MU	REG INST - Tech Supplies - Music - Sec	\$0.00	\$500.00	\$0.00	0.00
01-2-01100-650-001-SH	REG INST - Tech Supplies - Shop	\$0.00	\$500.00	\$0.00	0.00
01-2-01100-650-001-SS	REG INST - Software/Tech - Social Studies - Sec	\$0.00	\$500.00	\$0.00	0.00
01-2-01100-650-001-TE	REG INST - Tech Supplies - Tech Class - Sec	\$995.00	\$1,500.00	\$995.00	66.33
01-2-01100-650-002-00	REG INST - Supplies - Tech Related - Elem	\$0.00	\$500.00	\$0.00	0.00
01-2-01100-734-001-00	REG INST - Tech-Related Hardware - Sec	\$0.00	\$6,000.00	\$0.00	0.00
01-2-01100-735-001-00	REG INST - Technology Software - Sec	\$0.00	\$2,000.00	\$0.00	0.00
01-2-01100-810-001-00	REG INST - Dues and Fees - Sec Staff	\$335.00	\$1,000.00	\$335.00	33.50
01-2-01100-810-001-01	REG INST - Field Trips Students - Secondary	\$0.00	\$200.00	\$0.00	0.00
01-2-01100-810-001-AG	REG INST - Dues & Fees - Agri	\$0.00	\$500.00	\$0.00	0.00
01-2-01100-810-001-MU	REG INST - Dues & Contest Fees - Music - Sec	\$0.00	\$500.00	\$0.00	0.00
01-2-01100-810-001-SS	REG INST - Dues & Fees - Social Studies - Sec	\$0.00	\$500.00	\$0.00	0.00
01-2-01100-810-002-00	REG INST - Dues & Fees - Elem	\$0.00	\$500.00	\$0.00	0.00
01-2-01100-810-002-01	REG INST - Field Trips Students - Elementary	\$0.00	\$1,000.00	\$0.00	0.00
01-2-01100-810-002-MU	REG INST - Dues & Contest Fees - Music - Elem	\$80.00	\$500.00	\$80.00	16.00
01-2-01115-565-001-00	SENCAP - Tuition to Postsecondary Schools	\$0.00	\$7,500.00	\$0.00	0.00
01-2-01190-111-002-00	EARLY - Salaries - Teachers	\$4,790.03	\$57,477.00	\$4,790.03	8.33
01-2-01190-112-002-00	EARLY - Salaries - Paras	\$2,515.27	\$22,302.00	\$2,515.27	11.27
01-2-01190-121-002-00	EARLY - Salaries - Subs - Teachers	\$0.00	\$1,000.00	\$0.00	0.00
01-2-01190-211-002-00	EARLY - Group Insurance - BCBS Teachers	\$2,921.52	\$20,370.00	\$2,921.52	14.34
01-2-01190-211-002-01	EARLY - Group Insurance - LTD - Teachers	\$29.44	\$353.00	\$29.44	8.33
01-2-01190-212-002-01	EARLY - Group Insurance - LTD - Paras	\$0.00	\$89.00	\$0.00	0.00
01-2-01190-221-002-00	EARLY - Social Security - Teachers	\$357.18	\$4,523.00	\$357.18	7.89
01-2-01190-222-002-00	EARLY - Social Security - Paras	\$192.42	\$1,706.00	\$192.42	11.27
01-2-01190-223-002-00	EARLY - Social Security - Subs - Teachers	\$0.00	\$75.00	\$0.00	0.00
01-2-01190-231-002-00	EARLY - Retirement - Teachers	\$355.59	\$5,840.00	\$355.59	6.08
01-2-01190-232-002-00	EARLY - Retirement - Paras	\$186.72	\$2,205.00	\$186.72	8.46
01-2-01190-237-002-00	EARLY - Retirement Increase	\$179.29	\$0.00	\$179.29	0.00
01-2-01190-271-002-00	EARLY - Workers Comp - Teachers	\$193.00	\$193.00	\$193.00	100.00
01-2-01190-272-002-00	EARLY - Workers Comp - Paras	\$66.00	\$66.00	\$66.00	100.00
01-2-01190-281-002-00	EARLY - Health Benefits - HSA Teachers	\$921.34	\$0.00	\$921.34	0.00
01-2-01190-330-002-00	EARLY - Employee Training	\$0.00	\$100.00	\$0.00	0.00
01-2-01190-610-002-00	EARLY - General Supplies	\$331.00	\$2,000.00	\$331.00	16.55
01-2-01190-643-002-00	EARLY - Web/Cloud Based Software	\$0.00	\$750.00	\$0.00	0.00
01-2-01190-650-002-00	EARLY - Supplies - Technology	\$0.00	\$100.00	\$0.00	0.00
01-2-01300-111-002-00	SUMMER - Salaries - Teachers - Elem	\$0.00	\$2,000.00	\$0.00	0.00
01-2-01300-221-002-00	SUMMER - Social Security - Teachers - Elem	\$0.00	\$200.00	\$0.00	0.00

	Regular Education	\$214,280.69	\$2,200,000.00	\$214,280.69	0.10
01-2-01200-111-001-00	SPED SA - Salaries - Teachers - Sec	\$4,066.26	\$55,449.00	\$4,066.26	7.33
01-2-01200-111-002-00	SPED SA - Salaries - Teachers -Elem	\$5,688.25	\$68,359.00	\$5,688.25	8.32
01-2-01200-123-001-00	SPED SA - Salaries - Subs - Teachers	\$0.00	\$750.00	\$0.00	0.00
01-2-01200-123-002-00	SPED SA - Salaries - Subs - Teachers	\$0.00	\$750.00	\$0.00	0.00
01-2-01200-211-001-00	SPED SA - Group Insurance - BCBS - Teachers - Sec	\$2,856.60	\$22,633.00	\$2,856.60	12.62
01-2-01200-211-001-01	SPED SA - Group Insurance LTD Teachers - Sec	\$27.00	\$324.00	\$27.00	8.33
01-2-01200-211-002-01	SPED SA - Group Insurance LTD Teachers Elem	\$22.76	\$273.00	\$22.76	8.33
01-2-01200-221-001-00	SPED SA - Social Security - Teachers - Sec	\$295.35	\$4,466.00	\$295.35	6.61
01-2-01200-221-002-00	SPED SA - Social Security - Teachers -Elem	\$413.51	\$5,222.00	\$413.51	7.91
01-2-01200-223-001-00	SPED SA - Social Security - Subs - Sec	\$0.00	\$55.00	\$0.00	0.00
01-2-01200-223-002-00	SPED SA - Social Security - Subs -Elem	\$0.00	\$55.00	\$0.00	0.00
01-2-01200-231-001-00	SPED SA - Retirement - Teachers - Sec	\$301.86	\$5,765.00	\$301.86	5.23
01-2-01200-231-002-00	SPED SA - Retirement - Teachers -Elem	\$422.26	\$6,742.00	\$422.26	6.26
01-2-01200-237-001-00	SPED SA - Retirement Increase - Sec	\$99.80	\$0.00	\$99.80	0.00
01-2-01200-237-002-00	SPED SA - Retirement Increase - Elem	\$139.60	\$0.00	\$139.60	0.00
01-2-01200-271-001-00	SPED SA - Workers Comp- Teachers - Sec	\$172.00	\$172.00	\$172.00	100.00
01-2-01200-271-002-00	SPED SA - Workers Comp- Teachers -Elem	\$367.00	\$201.00	\$367.00	182.58
01-2-01200-272-002-00	SPED SA - Workers Comp - Aides -Elem	\$76.00	\$0.00	\$76.00	0.00
01-2-01200-281-001-00	SPED SA - Health Benefits -HSA Teachers Sec	\$876.89	\$0.00	\$876.89	0.00
01-2-01200-317-001-00	SPED SA - Contracted Legal Services - Sec	\$0.00	\$5,000.00	\$0.00	0.00
01-2-01200-330-001-00	SPED SA - Employee Training - Sec	\$0.00	\$2,000.00	\$0.00	0.00
01-2-01200-330-002-00	SPED SA - Employee Training -Elem	\$0.00	\$2,000.00	\$0.00	0.00
01-2-01200-580-001-00	SPED SA - Travel - Sec	\$0.00	\$1,000.00	\$0.00	0.00
01-2-01200-591-002-00	SPED SA - SRS fees Purch thru ESU6	\$0.00	\$2,000.00	\$0.00	0.00
01-2-01200-610-001-00	SPED SA - General Supplies - Sec	\$0.00	\$153,892.00	\$0.00	0.00
01-2-01200-610-002-00	SPED SA - General Supplies -Elem	\$0.00	\$153,892.00	\$0.00	0.00
01-2-01200-643-001-00	SPED SA - Web/Cloud Based Software - Sec	\$5.27	\$500.00	\$5.27	1.05
01-2-01200-643-002-00	SPED SA - Web/Cloud Based Software -Elem	\$0.00	\$500.00	\$0.00	0.00
01-2-01200-650-001-00	SPED SA - Supplies - Technology Related - Sec	\$0.00	\$500.00	\$0.00	0.00
01-2-01200-650-002-00	SPED SA - Supplies - Technology Related -Elem	\$0.00	\$500.00	\$0.00	0.00
01-2-01200-734-001-00	SPED SA - Technology-Related Hardware - Sec	\$0.00	\$5,000.00	\$0.00	0.00
01-2-01200-810-001-00	SPED SA - Dues and Fees - Sec	\$0.00	\$1,000.00	\$0.00	0.00
01-2-01200-810-002-00	SPED SA - Dues and Fees -Elem	\$0.00	\$1,000.00	\$0.00	0.00
01-2-02141-591-001-00	PSYCH - Psych Eval Services Purch from ESU6 - SA - Sec	\$0.00	\$30,000.00	\$0.00	0.00
01-2-02141-591-001-01	PSYCH - LMHP Services Purch from ESU6 - SA - Sec	\$0.00	\$7,000.00	\$0.00	0.00
01-2-02141-591-002-00	PSYCH - Psych Eval Services Purch from ESU6 - SA - Elem	\$0.00	\$30,000.00	\$0.00	0.00
01-2-02141-591-002-02	PSYCH - Consultant Svs Purch from ESU6 - SA - Elem	\$0.00	\$10,000.00	\$0.00	0.00
01-2-02142-591-002-00	PSYCH - Psych Eval Svcs Purch from ESU6 - Ages 3-4	\$0.00	\$5,000.00	\$0.00	0.00
01-2-02151-591-001-00	SPEECH - Speech Therapy Purch From ESU6 - SA - Sec	\$0.00	\$35,000.00	\$0.00	0.00
01-2-02151-591-001-01	SPEECH - Deaf/HOH Therapy Purch from ESU6 - Sec	\$0.00	\$3,000.00	\$0.00	0.00
01-2-02151-591-002-00	SPEECH - Speech Therapy Purch From ESU6 - SA - Elem	\$0.00	\$70,000.00	\$0.00	0.00

01-2-02151-591-002-01	SPEECH - Deaf/HOH Therapy Purch From ESU6 - SA - Elem	\$0.00	\$25,000.00	\$0.00	0.00
01-2-02151-591-002-02	SPEECH - Extended SY Purch From ESU6 - SA - Elem	\$0.00	\$2,000.00	\$0.00	0.00
01-2-02151-610-002-00	SPEECH - General Supplies - SA - Elem	\$0.00	\$44,500.00	\$0.00	0.00
01-2-02152-591-002-00	SPEECH - Speech Therapy Purch From ESU6 - Age 3-5	\$0.00	\$18,000.00	\$0.00	0.00
01-2-02152-591-002-01	SPEECH - Extended SY Purch From ESU6 - Age 3-5	\$0.00	\$2,000.00	\$0.00	0.00
01-2-02152-591-002-02	SPEECH - Homebased Therapy Purch From ESU6 - Age 3-5	\$0.00	\$10,000.00	\$0.00	0.00
01-2-02152-610-002-00	SPEECH - Supplies - Age 3-5	\$0.00	\$1,000.00	\$0.00	0.00
01-2-02153-591-002-00	SPEECH - Speech Therapy Purch From ESU6 - Age 0-2	\$0.00	\$8,000.00	\$0.00	0.00
01-2-02153-591-002-01	SPEECH - Extended SY Purch From ESU6 - Age 0-2	\$0.00	\$500.00	\$0.00	0.00
01-2-02153-591-002-02	SPEECH - Homebased Therapy Purch From ESU6 - Age 0-2	\$0.00	\$5,000.00	\$0.00	0.00
01-2-02161-591-001-00	OT - Occupational Therapy Purch from ESU6 - SA - Sec	\$0.00	\$15,000.00	\$0.00	0.00
01-2-02161-591-002-00	OT - Occupational Therapy Purch from ESU6 - SA - Elem	\$0.00	\$35,000.00	\$0.00	0.00
01-2-02162-591-002-00	OT - Occupational Therapy Purch from ESU6 - Age 3-5	\$0.00	\$7,000.00	\$0.00	0.00
01-2-02163-591-002-00	OT - Occupational Therapy Purch from ESU6 - Age 0-2	\$0.00	\$2,000.00	\$0.00	0.00
01-2-02171-340-001-00	PT - Prof Services - Physical Therapy - SA - Sec	\$0.00	\$5,000.00	\$0.00	0.00
01-2-02171-340-002-00	PT - Prof Services - Physical Therapy - SA - Elem	\$697.65	\$10,000.00	\$697.65	6.97
01-2-02172-340-002-00	PT - Prof Services - Physical Therapy - Age 3-5	\$0.00	\$5,000.00	\$0.00	0.00
01-2-02173-340-002-00	PT - Prof Services - Physical Therapy Age 0-2	\$0.00	\$2,000.00	\$0.00	0.00
01-2-02181-340-001-00	VISION - Prof Services - Vision Therapy - Sec	\$0.00	\$5,000.00	\$0.00	0.00
01-2-02181-340-002-00	VISION - Prof Services - Vision Therapy - Elem	\$0.00	\$8,000.00	\$0.00	0.00
	Special Education	\$16,528.06	\$900,000.00	\$16,528.06	0.02
01-2-02120-111-001-00	GUIDANCE - Salaries - Counselor - Secondary	\$2,997.86	\$35,973.00	\$2,997.86	8.33
01-2-02120-111-002-00	GUIDANCE - Salaries - Counselor - Elem	\$2,997.86	\$35,972.00	\$2,997.86	8.33
01-2-02120-211-001-00	GUIDANCE - Group Insurance - BCBS - Counselor- Secondary	\$1,247.60	\$7,485.00	\$1,247.60	16.66
01-2-02120-211-001-01	GUIDANCE - Group Insurance LTD - Counselor- Secondary	\$28.97	\$348.00	\$28.97	8.32
01-2-02120-211-002-00	GUIDANCE - Group Insurance - BCBS - Counselor- Elem	\$1,247.62	\$7,486.00	\$1,247.62	16.66
01-2-02120-221-001-00	GUIDANCE - Social Security - Counselor- Secondary	\$226.65	\$2,752.00	\$226.65	8.23
01-2-02120-221-002-00	GUIDANCE - Social Security - Counselor- Elem	\$224.48	\$2,752.00	\$224.48	8.15
01-2-02120-231-001-00	GUIDANCE - Retirement - Counselor- Secondary	\$222.55	\$3,553.00	\$222.55	6.26
01-2-02120-231-002-00	GUIDANCE - Retirement - Counselor- Elem	\$222.55	\$3,553.00	\$222.55	6.26
01-2-02120-237-001-00	GUIDANCE - Retirement Increase - Sec	\$73.57	\$0.00	\$73.57	0.00
01-2-02120-237-002-00	GUIDANCE - Retirement Increase - Elem	\$73.57	\$0.00	\$73.57	0.00
01-2-02120-271-001-00	GUIDANCE - Workers Comp - Counselor- Secondary	\$212.00	\$156.00	\$212.00	135.89
01-2-02120-271-002-00	GUIDANCE - Workers Comp - Counselor- Elem	\$0.00	\$156.00	\$0.00	0.00
01-2-02120-320-001-00	GUIDANCE - Student Workshops- Secondary	\$0.00	\$2,000.00	\$0.00	0.00
01-2-02120-320-002-00	GUIDANCE - Student Workshops- Elem	\$0.00	\$500.00	\$0.00	0.00
01-2-02120-330-001-00	GUIDANCE - Employee Training - Secondary	\$0.00	\$750.00	\$0.00	0.00
01-2-02120-330-002-00	GUIDANCE - Employee Training - Elem	\$0.00	\$750.00	\$0.00	0.00
01-2-02120-580-001-00	GUIDANCE - Travel- Secondary	\$0.00	\$500.00	\$0.00	0.00
01-2-02120-610-001-00	GUIDANCE - General Supplies- Secondary	\$0.00	\$1,484.00	\$0.00	0.00

01-2-02120-610-002-00	GUIDANCE - General Supplies- Elem	\$580.00	\$1,485.00	\$580.00	39.05
01-2-02120-810-001-00	GUIDANCE - Dues and Fees- Secondary	\$180.00	\$2,000.00	\$180.00	9.00
01-2-02120-810-002-00	GUIDANCE - Dues and Fees- Elem	\$0.00	\$500.00	\$0.00	0.00
01-2-02130-116-001-00	NURSE - Salaries - Nurse - Secondary	\$762.50	\$9,150.00	\$762.50	8.33
01-2-02130-116-002-00	NURSE - Salaries - Nurse - Elem	\$2,287.50	\$27,450.00	\$2,287.50	8.33
01-2-02130-126-002-00	NURSE - Salaries - Nurse Subs- Elem	\$0.00	\$750.00	\$0.00	0.00
01-2-02130-216-001-00	NURSE - Group Insurance BCBS- Secondary	\$943.06	\$5,660.00	\$943.06	16.66
01-2-02130-216-001-01	NURSE - Group Insurance LTD- Secondary	\$4.94	\$0.00	\$4.94	0.00
01-2-02130-216-002-00	NURSE - Group Insurance BCBS- Elem	\$2,829.18	\$16,975.00	\$2,829.18	16.66
01-2-02130-216-002-01	NURSE - Group Insurance LTD- Elem	\$14.81	\$237.00	\$14.81	6.24
01-2-02130-226-001-00	NURSE - Social Security - Nurse- Secondary	\$57.21	\$700.00	\$57.21	8.17
01-2-02130-226-002-00	NURSE - Social Security - Nurse- Elem	\$171.63	\$2,100.00	\$171.63	8.17
01-2-02130-236-001-00	NURSE - Retirement - Nurse- Secondary	\$56.60	\$904.00	\$56.60	6.26
01-2-02130-236-002-00	NURSE - Retirement - Nurse- Elem	\$169.81	\$2,711.00	\$169.81	6.26
01-2-02130-237-001-00	NURSE - Retirement Increase - Sec	\$18.71	\$0.00	\$18.71	0.00
01-2-02130-237-002-00	NURSE - Retirement Increase - Elem	\$56.14	\$0.00	\$56.14	0.00
01-2-02130-276-001-00	NURSE - Workers Comp - Nurse- Secondary	\$0.00	\$54.00	\$0.00	0.00
01-2-02130-276-002-00	NURSE - Workers Comp - Nurse- Elem	\$108.00	\$54.00	\$108.00	200.00
01-2-02130-580-002-00	NURSE - Travel- Elem	\$0.00	\$250.00	\$0.00	0.00
01-2-02130-610-001-00	NURSE - General Supplies- Secondary	\$0.00	\$250.00	\$0.00	0.00
01-2-02130-610-002-00	NURSE - General Supplies- Elem	\$0.00	\$2,000.00	\$0.00	0.00
01-2-02130-810-001-00	NURSE - Dues and Fees- Secondary	\$0.00	\$100.00	\$0.00	0.00
01-2-02130-810-002-00	NURSE - Dues and Fees- Elem	\$0.00	\$500.00	\$0.00	0.00
	Support - Pupils	\$18,015.37	\$180,000.00	\$18,015.37	0.10
01-2-02211-320-000-00	SCHOOL IMPROV - Professional Educational Services	\$0.00	\$500.00	\$0.00	0.00
01-2-02211-610-000-00	SCHOOL IMPROV - General Supplies	\$0.00	\$500.00	\$0.00	0.00
01-2-02211-810-000-00	SCHOOL IMPROV - Dues and Fees	\$0.00	\$500.00	\$0.00	0.00
01-2-02220-111-001-00	LIB MEDIA - Salaries - Teachers - Secondary	\$1,007.19	\$12,086.00	\$1,007.19	8.33
01-2-02220-111-002-00	LIB MEDIA - Salaries - Teachers - Elem	\$1,007.18	\$12,086.00	\$1,007.18	8.33
01-2-02220-112-001-00	LIB MEDIA - Salaries - Regular - Paras - Secondary	\$2,471.63	\$23,010.00	\$2,471.63	10.74
01-2-02220-211-001-00	LIB MEDIA - Group Insurance - BCBS - Teachers - Secondary	\$682.58	\$4,306.00	\$682.58	15.85
01-2-02220-211-001-01	LIB MEDIA - Group Insurance - LTD - Teachers - Secondary	\$31.24	\$190.00	\$31.24	16.44
01-2-02220-211-002-00	LIB MEDIA - Group Insurance - BCBS - Teachers - Elem	\$682.58	\$4,306.00	\$682.58	15.85
01-2-02220-212-001-01	LIB MEDIA - Group Insurance - LTD - Paras - Secondary	\$7.67	\$190.00	\$7.67	4.03
01-2-02220-221-001-00	LIB MEDIA - Social Security - Teachers - Secondary	\$75.47	\$925.00	\$75.47	8.15
01-2-02220-221-002-00	LIB MEDIA - Social Security - Teachers - Elem	\$73.19	\$925.00	\$73.19	7.91
01-2-02220-222-001-00	LIB MEDIA - Social Security - Aides - Secondary	\$189.67	\$1,760.00	\$189.67	10.77
01-2-02220-231-001-00	LIB MEDIA - Retirement - Teachers - Secondary	\$74.77	\$1,195.00	\$74.77	6.25
01-2-02220-231-002-00	LIB MEDIA - Retirement - Teachers - Elem	\$74.77	\$1,195.00	\$74.77	6.25
01-2-02220-232-001-00	LIB MEDIA - Retirement - Paras - Secondary	\$183.48	\$2,283.00	\$183.48	8.03

01-2-02220-237-001-00	LIB MEDIA - Retirement Increase - Sec	\$85.38	\$0.00	\$85.38	0.00
01-2-02220-237-002-00	LIB MEDIA - Retirement Increase - Elem	\$24.72	\$0.00	\$24.72	0.00
01-2-02220-271-001-00	LIB MEDIA - Workers Comp - Teachers - Secondary	\$0.00	\$207.00	\$0.00	0.00
01-2-02220-272-001-00	LIB MEDIA - Workers Comp - Aides - Secondary	\$68.00	\$68.00	\$68.00	100.00
01-2-02220-443-001-00	LIB MEDIA - Lease - Copier - Secondary	\$69.10	\$500.00	\$69.10	13.82
01-2-02220-443-002-00	LIB MEDIA - Lease - Copier - Elem	\$69.11	\$500.00	\$69.11	13.82
01-2-02220-610-001-00	LIB MEDIA - General Supplies - Secondary	(\$46.78)	\$1,000.00	(\$46.78)	-4.67
01-2-02220-610-002-00	LIB MEDIA - General Supplies - Elem	\$1,113.04	\$1,000.00	\$1,113.04	111.30
01-2-02220-640-001-00	LIB MEDIA - Books and Periodicals - Secondary	\$32.00	\$5,000.00	\$32.00	0.64
01-2-02220-640-002-00	LIB MEDIA - Books and Periodicals - Elem	\$249.54	\$5,000.00	\$249.54	4.99
01-2-02220-641-001-00	LIB MEDIA - E-Books - Secondary	\$0.00	\$500.00	\$0.00	0.00
01-2-02220-641-002-00	LIB MEDIA - E-Books - Elem	\$0.00	\$500.00	\$0.00	0.00
01-2-02220-643-001-00	LIB MEDIA - Web/Cloud Based Software - Secondary	\$0.00	\$1,000.00	\$0.00	0.00
01-2-02220-643-002-00	LIB MEDIA - Web/Cloud Based Software - Elem	\$0.00	\$1,000.00	\$0.00	0.00
01-2-02220-650-001-00	LIB MEDIA - Supplies - Technology Related - Secondary	\$0.00	\$500.00	\$0.00	0.00
01-2-02230-432-000-00	TECH - Technology-Related Repairs and Maintenance	\$0.00	\$3,000.00	\$0.00	0.00
01-2-02230-530-000-00	TECH - Communications	\$1,075.40	\$20,000.00	\$1,075.40	5.37
01-2-02230-591-000-00	TECH - Tech Support - On Site - Purch From ESU6	\$1,837.50	\$33,500.00	\$1,837.50	5.48
01-2-02230-591-000-01	TECH - Tech - Hosted Services - Purch From ESU6	\$341.07	\$6,000.00	\$341.07	5.68
01-2-02230-643-000-00	TECH - Web/Cloud Based Software	\$3,316.50	\$20,000.00	\$3,316.50	16.58
01-2-02230-650-000-00	TECH - Supplies - Technology Related	\$114.17	\$4,768.00	\$114.17	2.39
01-2-02230-734-000-00	TECH - Technology-Related Hardware	\$0.00	\$50,000.00	\$0.00	0.00
01-2-02230-735-000-00	TECH - Technology Software	\$0.00	\$5,000.00	\$0.00	0.00
	Support - Staff	\$14,910.17	\$225,000.00	\$14,910.17	0.07
01-2-02310-310-000-00	BOE - Official/Administrative Services	\$0.00	\$1,500.00	\$0.00	0.00
01-2-02310-340-000-00	BOE - Other Professional Services	\$0.00	\$5,000.00	\$0.00	0.00
01-2-02310-520-000-00	BOE - Insurance	\$6,752.00	\$6,800.00	\$6,752.00	99.29
01-2-02310-540-000-00	BOE - Advertising	\$298.18	\$3,000.00	\$298.18	9.93
01-2-02310-580-000-00	BOE - Travel	\$0.00	\$4,000.00	\$0.00	0.00
01-2-02310-610-000-00	BOE - General Supplies	\$0.00	\$5,700.00	\$0.00	0.00
01-2-02310-643-000-00	BOE - Web/Cloud Based Software	\$0.00	\$3,000.00	\$0.00	0.00
01-2-02310-810-000-00	BOE - Dues and Fees	\$1,075.00	\$11,000.00	\$1,075.00	9.77
	Board of Education	\$8,125.18	\$40,000.00	\$8,125.18	0.20
01-2-02320-105-000-00	SUPER - Salaries - Superintendent	\$10,416.67	\$125,000.00	\$10,416.67	8.33
01-2-02320-110-000-00	SUPER - Salaries - Regular - Admin Asst	\$2,978.48	\$34,840.00	\$2,978.48	8.54
01-2-02320-210-000-00	SUPER - Group Insurance - BCBS Admin Asst	\$3,772.24	\$22,633.00	\$3,772.24	16.66
01-2-02320-210-000-01	SUPER - Group Insurance - LTD Admin Asst	\$19.16	\$230.00	\$19.16	8.33
01-2-02320-215-000-00	SUPER - Group Insurance - BCBS - Superintendents	\$3,353.62	\$23,278.00	\$3,353.62	14.40
01-2-02320-215-000-01	SUPER - Group Insurance - LTD - Superintendents	\$49.42	\$593.00	\$49.42	8.33
01-2-02320-220-000-00	SUPER - Social Security - Admin Asst	\$223.28	\$2,665.00	\$223.28	8.37

01-2-02320-225-000-00	SUPER - Social Security - Superintendents	\$799.28	\$9,560.00	\$799.28	8.36
01-2-02320-230-000-00	SUPER - Retirement - Admin Asst	\$221.11	\$3,440.00	\$221.11	6.42
01-2-02320-235-000-00	SUPER - Retirement - Superintendents	\$773.28	\$12,350.00	\$773.28	6.26
01-2-02320-237-000-00	SUPER - Retirement Increase	\$328.76	\$0.00	\$328.76	0.00
01-2-02320-270-000-00	SUPER - Workers Comp - Admin Asst	\$103.00	\$103.00	\$103.00	100.00
01-2-02320-275-000-00	SUPER - Workers Comp - Superintendent	\$368.00	\$368.00	\$368.00	100.00
01-2-02320-285-000-00	SUPER - Health Benefits - Superintendents	\$1,052.24	\$0.00	\$1,052.24	0.00
01-2-02320-310-000-00	SUPER - Contracted Services	\$0.00	\$3,000.00	\$0.00	0.00
01-2-02320-333-000-00	SUPER - Mileage Paid to Staff	\$0.00	\$200.00	\$0.00	0.00
01-2-02320-530-000-00	SUPER - Cell Phone Reimb	\$50.00	\$600.00	\$50.00	8.33
01-2-02320-580-000-00	SUPER - Travel	\$79.37	\$3,000.00	\$79.37	2.64
01-2-02320-610-000-00	SUPER - General Supplies	\$32.00	\$8,140.00	\$32.00	0.39
01-2-02320-643-000-00	SUPER - Web/Cloud Based Software	\$1,275.64	\$2,500.00	\$1,275.64	51.02
01-2-02320-650-000-00	SUPER - Supplies - Technology Related	\$0.00	\$500.00	\$0.00	0.00
01-2-02320-810-000-00	SUPER - Dues and Fees	\$170.00	\$2,000.00	\$170.00	8.50
	Superintendent	\$26,065.55	\$255,000.00	\$26,065.55	0.10
01-2-02330-317-000-00	LEGAL - Contracted Legal Fees	\$0.00	\$7,500.00	\$0.00	0.00
	District Legal	\$0.00	\$7,500.00	\$0.00	0.00
01-2-02410-110-001-00	PRIN - Salaries - Admin Asst - Secondary	\$2,518.64	\$24,320.00	\$2,518.64	10.35
01-2-02410-111-001-00	PRIN - Salaries - Principal - Secondary	\$3,979.17	\$47,750.00	\$3,979.17	8.33
01-2-02410-111-002-00	PRIN - Salaries - Principal - Elementary	\$3,979.17	\$47,750.00	\$3,979.17	8.33
01-2-02410-210-001-01	PRIN - Group Insurance - LTD - Admin Asst- Secondary	\$8.11	\$97.00	\$8.11	8.36
01-2-02410-211-001-00	PRIN - Group Insurance -BCBS - Principal - Secondary	\$1,676.82	\$11,639.00	\$1,676.82	14.40
01-2-02410-211-001-01	PRIN - Group Insurance LTD - Principal - Secondary	\$39.59	\$476.00	\$39.59	8.31
01-2-02410-211-002-00	PRIN - Group Insurance - BCBS - Principal - Elementary	\$1,676.80	\$11,639.00	\$1,676.80	14.40
01-2-02410-220-001-00	PRIN - Social Security - Admin Asst- Secondary	\$191.36	\$1,860.00	\$191.36	10.28
01-2-02410-221-001-00	PRIN - Social Security - Principal - Secondary	\$302.91	\$3,667.00	\$302.91	8.26
01-2-02410-221-002-00	PRIN - Social Security - Principal - Elementary	\$299.94	\$3,667.00	\$299.94	8.17
01-2-02410-230-001-00	PRIN - Retirement - Admin Asst- Secondary	\$186.97	\$2,400.00	\$186.97	7.79
01-2-02410-231-001-00	PRIN - Retirement - Principal - Secondary	\$295.39	\$4,735.00	\$295.39	6.23
01-2-02410-231-002-00	PRIN - Retirement - Principal - Elementary	\$295.40	\$4,735.00	\$295.40	6.23
01-2-02410-237-001-00	PRIN - Retirement Increase - Sec	\$159.48	\$0.00	\$159.48	0.00
01-2-02410-237-002-00	PRIN - Retirement Increase - Elem	\$97.66	\$0.00	\$97.66	0.00
01-2-02410-270-001-00	PRIN - Workers Comp - Admin Asst - Secondary	\$71.00	\$71.00	\$71.00	100.00
01-2-02410-271-001-00	PRIN - Workers Comp - Principal - Secondary	\$141.00	\$141.00	\$141.00	100.00
01-2-02410-271-002-00	PRIN - Workers Comp - Principal - Elementary	\$141.00	\$141.00	\$141.00	100.00
01-2-02410-281-001-00	PRIN - Health Benefits - Principal - Secondary	\$526.72	\$0.00	\$526.72	0.00
01-2-02410-281-002-00	PRIN - Health Benefits - Principal - Elementary	\$521.52	\$0.00	\$521.52	0.00
01-2-02410-580-001-00	PRIN - Travel - Secondary	\$79.38	\$300.00	\$79.38	26.46

01-2-02410-580-002-00	PRIN - Travel - Elementary	\$0.00	\$300.00	\$0.00	0.00
01-2-02410-610-001-00	PRIN - General Supplies - Secondary	\$81.00	\$15,156.00	\$81.00	0.53
01-2-02410-610-002-00	PRIN - General Supplies - Elementary	\$94.35	\$15,156.00	\$94.35	0.62
01-2-02410-643-001-00	PRIN - Web/Cloud Based Software - Secondary	\$639.62	\$750.00	\$639.62	85.28
01-2-02410-643-002-00	PRIN - Web/Cloud Based Software - Elementary	\$639.29	\$750.00	\$639.29	85.23
01-2-02410-650-001-00	PRIN - Supplies - Technology Related - Secondary	\$0.00	\$250.00	\$0.00	0.00
01-2-02410-650-002-00	PRIN - Supplies - Technology Related - Elem	\$0.00	\$250.00	\$0.00	0.00
01-2-02410-810-001-00	PRIN - Dues and Fees - Secondary	\$0.00	\$1,000.00	\$0.00	0.00
01-2-02410-810-002-00	PRIN - Dues and Fees - Elementary	\$335.00	\$1,000.00	\$335.00	33.50
	Principal	\$18,977.29	\$200,000.00	\$18,977.29	0.09
01-2-02510-116-000-00	FISCAL SVCS - Salaries - Business	\$4,850.08	\$58,200.00	\$4,850.08	8.33
01-2-02510-216-000-00	FISCAL SVCS - Group Insurance -BCBS - Business	\$3,772.24	\$22,633.00	\$3,772.24	16.66
01-2-02510-216-000-01	FISCAL SVCS - Group Insurance - LTD - Business	\$26.95	\$325.00	\$26.95	8.29
01-2-02510-226-000-00	FISCAL SVCS - Social Security - Business	\$353.00	\$4,450.00	\$353.00	7.93
01-2-02510-236-000-00	FISCAL SVCS - Retirement - Business	\$360.05	\$5,750.00	\$360.05	6.26
01-2-02510-237-000-00	FISCAL SVCS - Retirement Increase	\$119.04	\$0.00	\$119.04	0.00
01-2-02510-276-000-00	FISCAL SVCS - Workers Comp -Business	\$171.00	\$171.00	\$171.00	100.00
01-2-02510-315-000-00	FISCAL SVCS - Accounting/Auditing Services	\$0.00	\$7,000.00	\$0.00	0.00
01-2-02510-443-000-00	FISCAL SVCS - Lease - Copier	\$23.60	\$150.00	\$23.60	15.73
01-2-02510-530-000-00	FISCAL SVCS - Communications	\$410.71	\$5,000.00	\$410.71	8.21
01-2-02510-531-000-00	FISCAL SVCS - Postage	\$0.00	\$5,700.00	\$0.00	0.00
01-2-02510-580-000-00	FISCAL SVCS - Travel	\$34.30	\$300.00	\$34.30	11.43
01-2-02510-610-000-00	FISCAL SVCS - General Supplies	\$0.00	\$2,521.00	\$0.00	0.00
01-2-02510-643-000-00	FISCAL SVCS - Web/Cloud Based Software	\$67.32	\$12,000.00	\$67.32	0.56
01-2-02510-810-000-00	FISCAL SVCS - Dues and Fees	\$0.00	\$800.00	\$0.00	0.00
	Fiscal Services	\$10,188.29	\$125,000.00	\$10,188.29	0.08
01-2-02610-110-000-00	OPERATIONS - Salaries - Maint & Custodial	\$13,497.98	\$158,500.00	\$13,497.98	8.51
01-2-02610-110-000-01	OPERATIONS - Salaries - Summer Custodial	\$0.00	\$4,140.00	\$0.00	0.00
01-2-02610-130-000-00	OPERATIONS - Salaries - Overtime	\$0.00	\$500.00	\$0.00	0.00
01-2-02610-210-000-00	OPERATIONS - Group Insurance - BCBS	\$4,259.44	\$25,556.00	\$4,259.44	16.66
01-2-02610-210-000-01	OPERATIONS - Group Ins - LTD	\$57.41	\$700.00	\$57.41	8.20
01-2-02610-220-000-00	OPERATIONS - Social Security	\$1,007.50	\$12,400.00	\$1,007.50	8.12
01-2-02610-230-000-00	OPERATIONS - Retirement	\$920.28	\$14,900.00	\$920.28	6.17
01-2-02610-237-000-00	OPERATIONS - Retirement Increase	\$304.25	\$0.00	\$304.25	0.00
01-2-02610-270-000-00	OPERATIONS - Workers Comp	\$4,491.00	\$4,491.00	\$4,491.00	100.00
01-2-02610-410-000-00	OPERATIONS - Utility Services - Water & Sewage	\$2,173.60	\$15,000.00	\$2,173.60	14.49
01-2-02610-410-000-01	OPERATIONS - Utility Services - Culligan	\$262.50	\$1,200.00	\$262.50	21.87

01-2-02610-420-000-00	OPERATIONS - Cleaning Services - Garbage	\$244.00	\$8,000.00	\$244.00	3.05
01-2-02610-441-000-00	OPERATIONS - Rental of Bus Barn	\$600.00	\$7,200.00	\$600.00	8.33
01-2-02610-490-000-00	OPERATIONS - Other Purchased Property Services	\$235.00	\$8,000.00	\$235.00	2.93
01-2-02610-520-000-00	OPERATIONS - Insurance - Property	\$33,240.00	\$33,240.00	\$33,240.00	100.00
01-2-02610-610-000-00	OPERATIONS - General Supplies	\$40.19	\$31,073.00	\$40.19	0.12
01-2-02610-610-000-01	OPERATIONS - Janitorial Supplies	\$2,552.17	\$15,000.00	\$2,552.17	17.01
01-2-02610-621-000-00	OPERATIONS - Utility Energy Services	\$3,266.52	\$55,000.00	\$3,266.52	5.93
01-2-02620-431-000-00	MAINT BLDG - Repairs & Maint	\$8,640.11	\$60,000.00	\$8,640.11	14.40
01-2-02620-442-000-00	MAINT BLDG - Rentals of Equipment	\$0.00	\$3,000.00	\$0.00	0.00
01-2-02620-490-000-00	MAINT BLDG - Other Purchased Property Services	\$5,847.05	\$6,000.00	\$5,847.05	97.45
01-2-02620-610-000-00	MAINT BLDG - General Supplies	\$1,999.59	\$12,000.00	\$1,999.59	16.66
01-2-02630-420-000-00	GROUNDS - Mowing - Contracted	\$800.00	\$4,800.00	\$800.00	16.66
01-2-02630-420-000-01	GROUNDS - Snow Removal - Contracted	\$0.00	\$5,000.00	\$0.00	0.00
01-2-02630-420-000-02	GROUNDS - Lawn Care - Contracted	\$0.00	\$7,000.00	\$0.00	0.00
01-2-02630-431-000-00	GROUNDS - Repairs and Maintenance Services	\$0.00	\$4,000.00	\$0.00	0.00
01-2-02630-490-000-00	GROUNDS - Other Purchased Property Services	\$0.00	\$300.00	\$0.00	0.00
01-2-02630-610-000-00	GROUNDS - General Supplies	\$1,516.83	\$3,000.00	\$1,516.83	50.56
01-2-02650-430-001-00	STAFF VEH - Repairs and Maintenance Services	\$0.00	\$1,500.00	\$0.00	0.00
01-2-02650-431-000-00	STAFF VEH - Repairs & Maint	\$67.46	\$0.00	\$67.46	0.00
01-2-02650-520-000-00	STAFF VEH- Insurance	\$597.00	\$600.00	\$597.00	99.50
01-2-02650-626-001-00	STAFF VEH - Gasoline	\$167.25	\$700.00	\$167.25	23.89
01-2-02650-732-001-00	STAFF VEH - Vehicles	\$0.00	\$16,600.00	\$0.00	0.00
01-2-02660-340-000-00	SAFETY - Safety Audits	\$0.00	\$500.00	\$0.00	0.00
01-2-02660-610-000-00	SAFETY - Supplies	\$0.00	\$100.00	\$0.00	0.00
	Operations, Maint & Grounds	\$86,787.13	\$520,000.00	\$86,787.13	0.17
01-2-02710-110-001-00	BUSING - Salaries - Secondary	\$437.56	\$11,978.00	\$437.56	3.65
01-2-02710-110-002-00	BUSING - Salaries - Elem	\$4,638.09	\$43,527.00	\$4,638.09	10.65
01-2-02710-120-001-00	BUSING - Salaries - Subs - Secondary	\$31.74	\$200.00	\$31.74	15.87
01-2-02710-120-002-00	BUSING - Salaries - Subs - Elem	\$90.06	\$200.00	\$90.06	45.03
01-2-02710-220-001-00	BUSING - Social Security - Secondary	\$35.48	\$930.00	\$35.48	3.81
01-2-02710-220-002-00	BUSING - Social Security - Elem	\$361.64	\$3,345.00	\$361.64	10.81
01-2-02710-230-001-00	BUSING - Retirement - Secondary	\$10.38	\$300.00	\$10.38	3.46
01-2-02710-230-002-00	BUSING - Retirement - Elem	\$3.34	\$0.00	\$3.34	0.00
01-2-02710-237-001-00	BUSING - Retirement Increase - Sec	\$3.44	\$0.00	\$3.44	0.00
01-2-02710-237-002-00	BUSING - Retirement Increase - Elem	\$1.11	\$0.00	\$1.11	0.00
01-2-02710-270-001-00	BUSING - Workers Comp - Secondary	\$560.00	\$560.00	\$560.00	100.00
01-2-02710-270-002-00	BUSING - Workers Comp - Elem	\$1,312.00	\$1,312.00	\$1,312.00	100.00
01-2-02710-290-002-00	BUSING - Reimb drivers licensing costs - Elem	\$59.50	\$100.00	\$59.50	59.50
01-2-02710-340-001-00	BUSING - Physicals - Secondary	\$175.00	\$500.00	\$175.00	35.00
01-2-02710-340-001-01	BUSING - Drug Testing - Secondary	\$0.00	\$600.00	\$0.00	0.00
01-2-02710-340-002-00	BUSING - Physicals - Elem	\$83.00	\$500.00	\$83.00	16.60

01-2-02710-340-002-01	BUSING - Drug Testing - Elem	\$0.00	\$600.00	\$0.00	0.00
01-2-02710-520-001-00	BUSING - Insurance - Buses and Vans - Secondary	\$5,674.00	\$5,674.00	\$5,674.00	100.00
01-2-02710-520-002-00	BUSING - Insurance - Buses and Vans - Elem	\$5,674.00	\$5,674.00	\$5,674.00	100.00
01-2-02710-610-002-00	BUSING - General Supplies - Elem	\$8.50	\$3,500.00	\$8.50	0.24
01-2-02710-626-001-00	BUSING - Gasoline - Secondary	\$460.51	\$4,500.00	\$460.51	10.23
01-2-02710-626-002-00	BUSING - Gasoline - Elem	\$846.34	\$15,000.00	\$846.34	5.64
01-2-02710-810-001-00	BUSING - Dues & Fees	\$0.00	\$500.00	\$0.00	0.00
01-2-02730-431-000-00	BUSING - Repairs & Maint Service	\$2,928.37	\$25,000.00	\$2,928.37	11.71
01-2-02730-610-000-00	BUSING - General Supplies	\$0.00	\$500.00	\$0.00	0.00
	Pupil Transportation	\$23,394.06	\$125,000.00	\$23,394.06	0.19
01-2760-140-1-88	SPED TRANSP - SALARY	\$0.00	\$0.00	\$0.00	0.00
01-2760-210-1-88	SPED TRANSP - FICA	\$0.00	\$0.00	\$0.00	0.00
01-2760-220-1-88	SPED TRANSP - RETIREMENT	\$0.00	\$0.00	\$0.00	0.00
01-2760-334-1-88	SPED TRANSP - Reimb Mileage to Parent	\$0.00	\$0.00	\$0.00	0.00
	SPED Transportation	\$0.00	\$0.00	\$0.00	#DIV/0!
01-2-03400-810-001-00	CATEG GRANT - Dues & Fees - Sec	\$0.00	\$275,723.00	\$0.00	0.00
01-2-03535-610-002-00	HAL - General Supplies- Elem	\$0.00	\$3,600.00	\$0.00	0.00
01-2-04700-720-001-00	FACILITIES - Building Improve - Sec	\$0.00	\$14,800.00	\$0.00	0.00
01-2-04700-720-002-00	FACILITIES - Bldg Improve - Elem	\$0.00	\$14,800.00	\$0.00	0.00
01-2-06200-111-002-00	TITLE - Salaries - Teachers	\$4,254.75	\$51,057.00	\$4,254.75	8.33
01-2-06200-211-002-00	TITLE - Group Insurance - BCBS - Teachers	\$0.00	\$11,000.00	\$0.00	0.00
01-2-06200-211-002-01	TITLE - Group Insur - LTD - Teacher	\$20.68	\$248.00	\$20.68	8.33
01-2-06200-221-002-00	TITLE - Social Security - Teachers	\$291.18	\$3,906.00	\$291.18	7.45
01-2-06200-231-002-00	TITLE - Retirement - Teachers	\$315.85	\$5,043.00	\$315.85	6.26
01-2-06200-237-002-00	TITLE - Retirement Increase	\$104.43	\$0.00	\$104.43	0.00
01-2-06200-271-002-00	TITLE - Workers Comp - Teachers	\$146.00	\$146.00	\$146.00	100.00
01-2-06200-610-002-00	TITLE - General Supplies	\$19.98	\$15,600.00	\$19.98	0.12
01-2-06406-591-002-00	IDEA PS - Speech Cont Svc Purch - ESU6	\$0.00	\$3,500.00	\$0.00	0.00
01-2-06408-111-002-00	IDEA BASE-EP - Salaries - Teachers	\$532.22	\$6,390.00	\$532.22	8.32
01-2-06408-112-002-00	IDEA BASE-EP - Salaries - Paras	\$2,438.10	\$22,302.00	\$2,438.10	10.93
01-2-06408-211-002-00	IDEA BASE-EP - Group Insurance - BCBS - Teachers	\$324.60	\$2,263.00	\$324.60	14.34
01-2-06408-212-002-00	IDEA BASE-EP - Group Insurance - LTD - Paras	\$8.54	\$102.00	\$8.54	8.37
01-2-06408-221-002-00	IDEA BASE-EP - Social Security - Teachers	\$39.45	\$503.00	\$39.45	7.84
01-2-06408-222-002-00	IDEA BASE-EP - Social Security - Paras	\$164.21	\$1,958.00	\$164.21	8.38
01-2-06408-231-002-00	IDEA BASE-EP - Retirement - Teachers	\$39.51	\$649.00	\$39.51	6.08
01-2-06408-232-002-00	IDEA BASE-EP - Retirement - Paras	\$180.99	\$2,528.00	\$180.99	7.15
01-2-06408-237-002-00	IDEA BASE-EP - NPERS Ret Incr	\$72.90	\$0.00	\$72.90	0.00
01-2-06408-281-002-00	IDEA BASE-EP - Health Benefits - Elem Teachers	\$101.74	\$0.00	\$101.74	0.00
01-2-06408-591-002-00	IDEA BASE-EP - Speech Svcs Purch from ESU6	\$0.00	\$22,805.00	\$0.00	0.00

TOTAL DEPRECIATION FUND		\$0.00	\$644,477.00	\$0.00	0.00

School Nutrition Fund					
06-2-03100-110-001-00	SN - Salaries - Regular - Kitchen	\$7,098.89	\$69,500.00	\$7,098.89	10.21
06-2-03100-120-001-00	SN - Salaries - Subs - Kitchen	\$1,388.26	\$0.00	\$1,388.26	0.00
06-2-03100-210-001-01	SN - Group Ins - LTD - Kitchen	\$13.52	\$165.00	\$13.52	8.19
06-2-03100-220-001-00	SN - Soc Sec - Kitchen	\$648.92	\$5,005.00	\$648.92	12.96
06-2-03100-230-001-00	SN - Retirement - Kitchen	\$539.56	\$5,843.00	\$539.56	9.23
06-2-03100-237-001-00	SN - Retirement Increase - Sec	\$178.38	\$0.00	\$178.38	0.00
06-2-03100-270-001-00	SN - Workers Comp - Kitchen	\$0.00	\$1,987.00	\$0.00	0.00
06-2-03100-610-001-00	SN - General Supplies	\$1,404.38	\$5,000.00	\$1,404.38	28.08
06-2-03100-630-001-00	SN - Food	\$7,557.96	\$78,642.00	\$7,557.96	9.61
06-2-03100-733-000-00	SN - Equip - Appliances	\$0.00	\$14,000.00	\$0.00	0.00
TOTAL HOT LUNCH FUND		\$18,829.87	\$180,142.00	\$18,829.87	0.10

Bond Fund					
07-2-05000-830-000-00	BF - Fees	\$0.00	\$201,500.00	\$0.00	0.00
07-2-05000-831-000-00	BF - Redemption of Principal	\$0.00	\$415,000.00	\$0.00	0.00
07-2-05000-832-000-00	BF - Interest on Long-Term Debt	\$0.00	\$120,257.00	\$0.00	0.00
					0.00
TOTAL BOND FUND		\$0.00	\$736,757.00	\$0.00	0.00

Special Building Fund					
08-2-04300-340-001-00	SB - Prof Services	\$0.00	\$50,000.00	\$0.00	0.00
08-2-04700-450-001-00	SB - Bldg Improvements - Construc - Sec	\$6,470.00	\$433,528.00	\$6,470.00	1.49
08-2-04700-450-002-00	SB - Bldg Improvements - Construc - Elem	\$3,650.00	\$433,529.35	\$3,650.00	0.84
TOTAL SPECIAL BUILDING FUND		\$10,120.00	\$917,057.35	\$10,120.00	0.01

FRIEND PUBLIC SCHOOLS

Board of Education - Payments to be Approved
10/12/2021

Manual Checks/Funds Transfers done in Sept:

GENERAL FUND

Payroll Fund	September payroll	\$	319,390.31
Nutrition Fund	Loan funds - claim payments delayed	\$	2,000.00
Class Intercom	workshop registration	\$	50.00
Century House	DOT physical - July	\$	83.00
NMEA	Childrens Choir registration	\$	130.00
		\$	<u>321,653.31</u>

SPECIAL BUILDING FUND

Stuppy Greenhouse	portion of 50% payment	\$	2,820.00
		\$	<u>2,820.00</u>

October Presentations

DEPRECIATION FUND

Sarr Plumbing	garbage disposal - kitchen	\$	2,558.11
		\$	<u>2,558.11</u>

GENERAL FUND

34 Electric	repairs	\$	65.00
Activity Fund	October support	\$	2,000.00
Allied 100	AED batteries	\$	274.19
Anderson, Derek	reimburse cell phone	\$	50.00
Beaver Hardware	supplies	\$	435.76
Black Hills New Energy	natural gas	\$	132.93
Brothers	supplies	\$	7.56
CableOrganizer	wall ducts	\$	3,156.32
Central Nebr Rehab Services	SPEd services	\$	1,531.30
City of Friend	utilities	\$	5,225.85
Constellation	natural gas	\$	79.28
Crete Ace Hardware	supplies	\$	22.75
Culligan	water softener	\$	196.75
DAS State Acctg - State of Nebr	internet service - Sept	\$	259.49
Dietze Music	repair to instrument	\$	75.00
Educational Design Solutions	Lexia license	\$	2,880.00
Egan Supply	janitorial	\$	51.24
ESU4	DVLG dues	\$	7,000.00
ESU6	Tech services, Blue River Cohort charges	\$	6,830.07
Farmers Union Coop	supplies	\$	91.15
Friend Community Healthcare	DOT physical/drug screen	\$	177.62
Heartland Roofing Consultants	annual service agreement	\$	2,995.00
Hometown Leasing	monthly copier/printer lease	\$	743.44
Houghton Mifflin Harcourt	Science & Math books	\$	791.21
J W Pepper	music	\$	277.59
Jostens	2021 graduation gowns	\$	702.00
JuicePlus Company	ag supplies	\$	237.00
McGraw Hill	Wonders reading - digital	\$	91.14
Menards	shop supplies	\$	73.47
MetalCraft	asset tags	\$	406.39
Michl, David	reimburse license	\$	61.92
Midwest Technology	shop supplies	\$	12.50

Nebr Assoc of School Boards	meeting regist - BOE	\$	75.00
Nebr Council of School Admin	Labor Relations conf, Anderson Dues	\$	720.00
Nebr Labor Law Poster	2022 posters	\$	99.50
Perry Law	legal	\$	60.00
PlanbookEdu.com	subscription	\$	22.00
Plank Road Publishing	elem music curriculum	\$	147.45
Potter	repairs to bus 08 - replace coolant kit	\$	4,092.12
Presto-X	exterminator	\$	154.00
Quadient	refill postage meter + ink	\$	239.73
Quill	supplies	\$	43.57
Qwik6	fuel	\$	2,070.92
Randy or Esther Kirchoff	rental of bus barn	\$	600.00
SCC SENCAP	SENCAP participation 21-22	\$	2,055.00
Scholastic	social studies curric - SPED	\$	179.26
Seward County Independent	publish legals	\$	87.85
SewingPartsonline.com	FACS supplies	\$	39.37
Shred-It	paper recycling/shredding	\$	111.91
SparqData	Negotiations software	\$	1,800.00
Starr Plumbing	repairs to roof drain	\$	529.00
Time Management	monthly maint fee	\$	70.38
TKElevator Corp	monthly maint fee	\$	227.95
Trox	supplies	\$	86.91
Unite Private Network	WAN lease	\$	556.42
USBank VISA	purchases for activities/sports	\$	1,491.88
USBank VISA	Meal - Anderson - supt meeting	\$	11.18
USBank VISA	Superwash - car wash staff van	\$	5.00
USBank VISA	NeArt Teacher Assn - conf registration	\$	125.00
USBank VISA	Dollar General - supplies	\$	35.70
USBank VISA	Orscheln-supplies	\$	231.97
USBank VISA	Lincoln Winnelson - plumbing	\$	1,173.05
USBank VISA	Qwik6 - supplies	\$	152.10
USBank VISA	Frontier Coop - gas - staff van	\$	48.45
USBank VISA	Amazon - supplies	\$	1,785.73
USBank VISA	UPS - shipping charges	\$	35.39
USBank VISA	MusicPlay Online - music rights	\$	174.95
USBank VISA	eBay - DVD, books for curriculum	\$	78.28
USBank VISA	Mosyle - ipad manager subscriptions	\$	1,314.15
USBank VISA	Graphite Music - music	\$	4.00
USBank VISA	Apple - repairs to laptop	\$	479.31
USBank VISA	Chicago Books - books	\$	111.00
USBank VISA	NMEA - Heath registration	\$	100.00
USBank VISA	American Library Assn - membership - Klooz	\$	137.00
USBank VISA	Positive Promotions - supplies	\$	323.49
VVS Canteen	supplies	\$	37.25
WageWorks	monthly admin fee	\$	143.50
Windstream	telephone service	\$	402.23
York Elementary School	workshop registration - Brandt	\$	70.00
Young's Welding	welding supplies	\$	257.22
		\$	<u>59,730.09</u>
Late Submissions:			
York Elementary School	workshop registration - White	\$	70.00
Bytespeed	desktop computer - office	\$	1,157.00
		\$	<u>60,957.09</u>



Mrs. Stutzman's Principal Report



"We are a Rainbow of Possibilities"

October

What has happened....

- Homecoming
- Parent-Teacher Conferences- Great turnout!
- Fire Safety Day!
- Teacher Evaluations
- ESU #6 Amber Vlasnik came out to work with elementary teachers on the math curriculum
- Teacher evaluations
- Wednesday Walkers began for Staff Wellness

What is coming up....

- Yearly Safety Audit with Bruce Lang
- Red Ribbon Week (Each Bulldog Buddies group made a poster!)
- Region 1 and Pioneer Conference Principal's Meetings
- Halloween Parties (October 29-12:30, Parade then parties)
- Elementary Canned Food Drive
- Doane Leadership Day
- First PATT meeting
- Veterans Day Program- November 11 at 8:30 AM

Friend Public School:

Committed to engaging all students, staff, and community to ensure a diverse education through a culture of life-long learning.



Friend Public School

501 S. Main Street/ P.O. Box 67, Friend, NE 68359
Phone: 402-947-2781 Fax: 402-947-2026
www.friendbulldogs.org

Administration

Superintendent: Derek Anderson
Principal: Elizabeth Stutzman
Counselor: Amy Hottovy
Activities Director: Jim Pfeiffer

To: Board of Education

CC: Principal

From: Derek Anderson, Superintendent

Date: October 12, 2021

RE: Monthly Report

Board Items

- 1) I will attend the Labor Relations Conference on 10/13
- 2) Yearly audit went well. Will hear more later.
- 3) Boiler inspection is currently pending.
 - a) Boiler is being cleaned before it can be put back together and fired up.

Staff Items

- 1) October is National Principals Month
 - a) Thanks to Mrs. Stutzman for all of her work here at FPS.

Facility & Finance Items

- 1) Greenhouse construction continues. We finally have some progress, but the construction of the outer parts takes longer than the structural pieces.
- 2) Trevin Stutzman will be working on our windows as agreed to over the fall and winter as he is able.
- 3) 34 Electric is planning on coming October 21 to set up their equipment and will be replacing light fixtures from October 21-23.
 - a) They will be done with minimal inconvenience or disruption of the school day.
- 4) I am recommending to open up the process of proposals for the refinancing of the bond.
 - a) I know we have done this in the past, but if interest rates hold, we will continue to save the district money.
- 5) Waiting for a bid on the playground drainage issue.
 - a) As soon as we have a bid, we can look at talking to the city about what needs to be done.
 - b) This needs to be a priority for this summer.



ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

Members American Institute of Certified Public Accountants

Nebraska Society of Certified Public Accountants

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rwacpas@windstream.net

September 7, 2021

Board of Education
School District No. 76-0068
Friend, Nebraska 68359

We are engaged to audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 76-0068 of Friend, Nebraska for the year ended August 31, 2021. Professional standards require that we provide you with the following information related to our audit. We would also be available to discuss this information further with you since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated August 11, 2021, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP). Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we will consider the internal control of School District No. 76-0068 of Friend, Nebraska. Such considerations will be solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. We are responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters. Our audit of the financial statements does not relieve you or management of your responsibilities.

We gave significant consideration to our assistance in preparing the modified cash basis financial statements and related notes, which may reasonably be thought to bear on independence, in reaching the conclusion that independence has not been impaired.

We have been engaged to report on the Management's Discussion and Analysis and Budgetary Comparison Schedules, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

School District No. 76-0068 of Friend, Nebraska

We have not been engaged to report on Schedule of Modified Cash Disbursements for Operational Expenses Compared to Budget – General Fund and Schedule(s) of County Treasurer’s funds held in trust for the School District, which accompany the financial statements but are not RSI. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor’s report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it.

Planned Scope, Timing of the Audit and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgement about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We expect to begin our audit on approximately September 16, 2021 and issue our report by November 5, 2021. Gayle D. Steiger, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of Board of Education and management of School District No. 76-0068 of Friend, Nebraska and is not intended to be, and should not be, used by anyone other than these specified parties.

ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: klz

Exeter-Milligan and Friend Public Schools 8-Man Football Cooperative Sponsorship 2022 and 2023

Purpose:

The philosophy of Exeter-Milligan and Friend Public Schools is to provide an opportunity for students to participate in a variety of activities. Through cooperative sponsorship, the opportunity for student participation is to be maintained or increased. The cooperative agreement may be voided or modified at any time by mutual agreement of both schools and approval by majority vote of the Boards of Education of both school districts. No other cooperative agreement in the same activity may be made with another school during the terms of this cooperative agreement.

General Guidelines

- The cooperative agreement for **High School 8-Man Football** shall be for the **2022-23 and 2023-24. school years (the two year NSAA cycle).**
- Exeter-Milligan Public School shall be responsible for the following:
 - **Designated the NSAA host school district**
 - Scheduling of contests
 - Contracting of officials
 - Supplying the head coach and up to two (2) assistant coaches
- Friend Public School shall be responsible for the following:
 - Supplying up to two (2) assistant coaches
- Each individual school district will be responsible for the following:
 - Transportation to practice and games for their respective athletes
 - Other arrangements may be made for game day transportation (ride together, etc)
 - Individual coaching salaries and contracts (as described above)
 - Materials, supplies, equipment for their respective student-athletes
 - Insurance costs/coverage
- All receipts shall be shared equally.
- All expenses (besides those listed above) shall be shared equally.
- Home regular season games shall be evenly shared between the two schools. Ex – if there are four (4) home contests, each shall host two (2).
 - The decision of when each school shall host shall be a mutual decision. Factors that will be used in this decision may include traditional rivalries, visiting team travel, etc. If a decision cannot be mutually agreed to, the final decision rests with the Exeter-Milligan administration.
 - If there are an odd number of home regular season contests, then the process of hosting the extra home game will be decided as how the first home playoff game would be decided.
 - JV home contests shall be made on a yearly basis as described above.
- Host site playoff contests shall be determined as such:
 - Playoff home sites shall alternate between Friend and Exeter-Milligan. A list of playoff host sites shall be maintained by the designated NSAA host school district in consultation with each schools' activity director.
 - i.e – if Friend hosted the last playoff game in 2022, then Exeter-Milligan would host the next playoff game, whenever that would be.
 - Home site state playoff receipts shall be split evenly between the schools.
 - Playoff receipts for away games shall be split evenly between the schools
- Practice sites shall alternate each year for JH and HS.
 - i.e – in 2021, the JH practiced in Friend and the HS practiced in Exeter. Thus in 2022, the JH would practice in Exeter and the HS would practice in Friend. Deviations from this schedule would be possible if mutually agreed by each schools' administration.
- “Home” performance locations will be determined at the beginning of each season
- School Identity –
 - EMF (Exeter-Milligan/Friend)
 - Colors – Black and Silver (as determined by student vote on Friday, Nov 3, 2017)
 - Mascot – Bobcats (as determined by student vote on Friday, Nov 3, 2017)

76-0068, Friend Public School

Board President

Date

30-0001, Exeter-Milligan Public School

Board President

Date