

**Board of Education Regular Meeting**

Saline County School District 76-0068

501 Main Street

Friend, NE 68359-0067

Monday, January 10, 2022 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. Election of Officers

5.1. Election of Board President

Elect Jamie Tuttle as President Passed with a motion by Scott Spohn and a second by Nancy Vossler.

Jamie Tuttle: Abstain (With Conflict), Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Nancy Vossler: Yea, Megan Weber: Yea

Yea: 5, Nay: 0, Abstain (With Conflict): 1

5.2. Election of Board Vice President

Elect Scott Spohn as Vice President Passed with a motion by Tyler Bartels and a second by Jamie Tuttle.

Scott Spohn: Abstain (With Conflict), Tyler Bartels: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea, Nancy Vossler: Yea, Megan Weber: Yea

Yea: 5, Nay: 0, Abstain (With Conflict): 1

5.3. Election of Board Treasurer

Elect Nancy Vossler as Treasurer Passed with a motion by Jamie Tuttle and a second by Scott Spohn.

Nancy Vossler: Abstain (With Conflict), Tyler Bartels: Yea, Tiffany Shonerd: Yea, Scott Spohn: Yea, Jamie Tuttle: Yea, Megan Weber: Yea

Yea: 5, Nay: 0, Abstain (With Conflict): 1

## 6. Approval of the agenda

Motion to approve agenda as presented Passed with a motion by Tiffany Shonerd 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

## 7. Consent Agenda

Accept the 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

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

7.1.1. Minutes of prior meeting(s)

7.1.2. Treasurer's report

7.1.3. Receipts

7.1.4. Expenditures

7.1.5. Claims for payment

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

No public comment

## 9. Reports

### 9.1. Committee:

9.1.1. Building and Grounds

Building & Grounds met with Facility Advocates on Dec 14. They reviewed the RFQ process, and the various potential projects. The HVAC project estimate has come in greatly over budget. Committee will reassess priorities.

#### 9.1.2. Policy

Policy committee met Jan. 6. Discussed other school district's policies on attendance. Several changes in this section were discussed.

#### 9.1.3. Activities

Activity committee met with coaches and AD on January 5. Discussed possible co-op with Exeter-Milligan for various sports. The coaches would like the BOE and Administration to keep academics the focus.

#### 9.1.4. Negotiations

Committee met with FEA representatives on Dec. 20. Several suggestions were put forward. The groups met again today prior to BOE meeting. Will meet at least once more to discuss salary and sick day conversion and payouts.

### 9.2. Administration

#### 9.2.1. Principal's Report

Mrs. Stutzman discussed the activities and events which occurred over the past month, and those scheduled for the spring.

#### 9.2.2. Superintendent

Mr. Anderson commented on the 22-23 calendar. He continues to discuss sport and activity co-oping with Exeter-Milligan. He would like to schedule a board retreat in March or April. Plan to have football field scoreboard purchased and installed by this summer.

### 10. Discussion Items

#### 10.1. Formulate Goals for Superintendent.

Jamie Tuttle distributed the superintendent evaluation compilation. After discussion, President Tuttle will compile the top goals for Mr. Anderson to focus on for the upcoming year.

#### 10.2. Movement of Ag Teacher to full time position.

Mr. Anderson has discussed moving our Ag Teacher position to 1.0 FTE at Friend. He has discussed the logistics with Mr. Sheffield at E-M. We would still like to have a combined FFA program.

#### 10.3. Discussion of possible addition of School Activities Policy

The Friend ministerial association has asked that the district protect Wednesday evenings and Sunday afternoons for church and family activities. Mr. Anderson has drafted a potential policy.

## 11. Action Items

### 11.1. Approval to elect Michele Johnson-Clous as Secretary

Move to approve Michele Johnson-Clouse as BOE Secretary. 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

### 11.2. Approval to appoint Perry Law Firm as legal counsel to Board of Education

Approve Perry Lawn Firm as legal counsel to BOE Passed with a motion by Jamie Tuttle 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

### 11.3. Approval to appoint Citizens State Bank and/or the Bank of Utica as official depository of school district

Appoint Citizens State Bank and/or the Bank of Utica as the official depository of the district Passed with a motion by Nancy Vossler 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

### 11.4. Approve to recognize the Sentinel and/or the Lincoln Journal Star as the newspaper of record for the school district.

Approve to recognize the Sentinel and/or the Lincoln Journal Star as the newspaper of record for the school district. 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

11.5. Approval to move the Agriculture education position to full time for the 2022/23 school year.

Move the Agriculture education teaching position to full time for the 22-23 school year. Passed with a motion by Nancy Vossler 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

11.6. Approval of bid for new football scoreboard for Daktronics

Move to accept bid from Daktronics for new football field scoreboard, with price not to exceed \$30,000. 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, Nancy Vossler: Yea, Megan Weber: Yea

Yea: 6, Nay: 0

11.7. Approve resolution authorizing the issuance, sale and delivery of general obligation refunding bonds.

Approve resolution authorizing the issuance, sale and delivery of general obligation refunding bonds, in an aggregate principal amount not to exceed \$4,800,000; prescribing the form of the bonds; fixing in part and providing for the fixing in part of the terms of the bonds; providing for the levy and collection of taxes to pay the principal of and interest on the bonds; authorizing certain outstanding bonds to be called for redemption; and related matters. 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

12. Adjournment

Motion to adjourn at 8:50pm. Next meeting is Monday, February 14, 2022, at 7:30 pm. Passed with a motion by Nancy Vossler and a second by Jamie Tuttle.

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: 12/29/2021

**Board of Education Working Meeting**

Saline County School District 76-0068

501 Main Street

Friend, NE 68359-0067

Monday, December 13, 2021 5:00 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. Approval of Agenda

Motion to approve agenda Passed with a motion by Nancy Vossler 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

4. Approve Superintendent Evaluation

Motion to approve Superintendent Derek Anderson's evaluation 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

BOE members reviewed the compiled superintendent evaluation. Each standard was reviewed and comments were offered.

5. Adjournment

Motion to adjourn at 5:45 pm 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, 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: 12/1/2021

**Board of Education Regular Meeting**

Saline County School District 76-0068

501 Main Street

Friend, NE 68359-0067

Monday, December 13, 2021 5:45 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 Megan Weber 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. Consent Agenda

Approve consent agenda as presented, 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, Nancy Vossler: Yea, Megan Weber: Yea  
Yea: 6, Nay: 0

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

6.1.1. Minutes of prior meeting(s)

6.1.2. Treasurer's report

6.1.3. Receipts

6.1.4. Expenditures

#### 6.1.5. Claims for payment

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

### 8. Reports

#### 8.1. Committee:

##### 8.1.1. Building And Grounds

Committee will meet tomorrow, Dec 14. We have received bids on playground drainage and scoreboard replacement. Dave Raymond will meet with the committee to discuss HVAC improvements.

##### 8.1.2. Activities

Committee met with Exeter-Milligan counterparts on Dec 6th. Discussed expanding co-op opportunities between the two schools, including Speech, One Act Play, Golf, Wrestling, and Track. NSAA would require a contract between the two schools. Volleyball co-op will be discussed in the future. Administrators will continue to discuss specifics.

#### 8.2. Administration

##### 8.2.1. Principal's Report

Mrs. Stutzman reviewed the activities and programs held over the last month.

##### 8.2.2. Superintendent

Mr. Anderson is working on the 22-23 school calendar. He has reviewed participation in the Ag program, and would like to expand its offerings. Title program will be reviewed in January by NDE. 34 Electric will complete electrical work at the greenhouse over Christmas break. Reviewing bus bids. Would like to expand the Purple Ribbon Beef program to include pork.

### 9. Action Items

#### 9.1. Consideration and Possible Action to Review policies 9200, 9210, 9220 and 9230.

Review BOE Policies 9200, 9210, 9220 and 9230 for update. Passed with a motion by Scott Spohn and a second by Tyler Bartels.

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

Yea: 6, Nay: 0

#### 9.2. Approve bids from Stutzman Digging and Excavating and Troyer Concrete for the fix of drainage issues on the playground.

Approve bids from Stutzman Digging & Excavating and Troyer Concrete for repairs to playground drainage, total expenditure not to exceed \$70,000. 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, Nancy Vossler: Yea, Megan Weber: Yea  
Yea: 6, Nay: 0

### 9.3. Approve refinancing of current bond through First National or D A Davidson.

Approve refinancing of 2017 series bond thru First National Bank of Omaha, as presented. Withdrawn with a motion by Scott Spohn and a second by Jamie Tuttle.

Approve refinancing of 2017 series bond thru D A Davidson 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

## 10. Discussion Items

### 10.1. Discussion of possible future activities/sports co-op with Exeter-Milligan.

The board reviewed current enrollment and participation figures from both Friend and Exeter-Milligan. Discussed the scope of the potential co-op.

### 10.2. Discussion of moving Ag teacher to FTE.

Mr. Anderson has been researching the idea of having an Agriculture teacher at Friend full-time, rather than sharing that teaching position with Exeter-Milligan. He will research further and discuss options with Mr. Sheffield.

## 11. Adjournment

Motion to adjourn at 6:59 pm Passed with a motion by Tyler Bartels 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: 12/1/2021

Nancy J Vossler  
 Friend, Nebraska

Receipts from December 2021		Account #1925	
Date	From	Type	
<b>General Fund Checking</b>			
12/1/2021	Activity Fund	Reimburse VISA charges	\$7,251.06
12/3/2021	Seward County	Treasurer Disbursement	\$3,160.69
12/9/2021	State of NE	MIPS - Medicaid	\$2,547.06
12/14/2021	Trsf Savings to Checking		\$48,000.00
12/17/2021	State of NE	SPED 20-21 Reimbursement	\$27,291.00
12/30/2021	State of NE	State Aid	\$3,978.00
12/31/2021	Interest Paid		\$0.34
Total			<u><u>\$92,228.15</u></u>
<b>Special Building Fund Checking</b>			
		Account #2065	
12/29/2021	Trsf ckg to savings		\$0.11
Total			<u><u>\$0.11</u></u>
<b>General Fund Savings</b>			
		Account #9889 CSB	
12/7/2021	Saline County		\$12,439.36
12/21/2021	Workers Comp Premium	From Nutrition Fund	\$1,987.00
12/28/2021	Interest	Trsf excess funds ckg to savings	\$17,000.00
12/31/2021	Interest Paid		\$357.59
Total			<u><u>\$31,783.69</u></u>
<b>Depreciation Fund Savings</b>			
		Account #9915	
12/31/2021	Interest Paid		\$111.81
Total			<u><u>\$111.81</u></u>
<b>Special Building Fund Savings</b>			
		Account #9902 CSB	
12/31/2021	Seward County		\$22.70
12/7/2021	Saline County		\$36.69
12/29/2021	Trsf ckg or savings		\$0.11
12/31/2021	Interest Paid		\$300.93
Total			<u><u>\$ 360.43</u></u>
<b>Account #5055 CSB</b>			
12/1/2021	Loan to Bond Fund	Loan from General Fund	\$83,250.00
12/3/2021	Seward County		\$ 227.09
12/7/2021	Saline County		\$ 366.96
12/31/2021	Interest Paid		\$ 19.61
Total			<u><u>\$ 83,863.66</u></u>



<b>DEPRECIATION FUND</b>					
02-1-01510-000-000	DEPR - INVESTMENT INCOME - Interest on Investments	(\$111.81)	(\$900.00)	(\$442.21)	49.13
02-1-05200-000-000	DEPR - OTHER FINANCING SOURCES - Trsf from General Fund	\$0.00	(\$200,000.00)	\$0.00	0.00
<b>Subtotal of Element: [Fund] 02 - Depreciation Fund</b>		<b>(\$111.81)</b>	<b>(\$200,900.00)</b>	<b>(\$442.21)</b>	<b>0%</b>
<b>SCHOOL NUTRITION FUND</b>					
06-1-01510-000-000	SN - Interest	(\$0.10)	\$0.00	(\$0.13)	0.00
06-1-01611-000-000	SN - DAILY SALES - SCHOOL LUNCH PROGRAM	(\$1,428.68)	(\$6,150.00)	(\$22,021.57)	358.07
06-1-01620-000-000	SN - DAILY SALES - STAFF	(\$121.00)	(\$4,000.00)	(\$1,452.75)	36.31
06-1-01990-000-000	SN - VENDING SALES	\$0.00	\$0.00	(\$69.15)	0.00
06-1-03150-000-000	SN - REVENUE FROM STATE REIMBURSEMENT	(\$17,498.11)	\$0.00	(\$46,132.87)	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	(\$12,000.00)	\$0.00	(\$12,000.00)	0.00
<b>Subtotal of Element: [Fund] 06 - Lunch Fund</b>		<b>(\$31,047.89)</b>	<b>(\$162,150.00)</b>	<b>(\$81,676.47)</b>	<b>50%</b>
<b>BOND FUND</b>					
07-1-01100-000-000	BF - LOCAL - RE & PP TAXES LEVIED	(\$569.99)	(\$500,000.00)	(\$150,216.42)	30.04
07-1-01115-000-000	BF - LOCAL - CARLINE TAXES	\$0.00	(\$1,200.00)	(\$95.92)	7.99
07-1-01140-000-000	BF - LOCAL - Penalties & Interest on Taxes	(\$24.06)	(\$2,500.00)	(\$279.77)	11.19
07-1-01510-000-000	BF - LOCAL - INTEREST ON INVESTMENTS	(\$19.61)	(\$600.00)	(\$289.31)	48.21
07-1-03180-000-000	BF - STATE - PRO-RATE MOTOR VEHICLE	\$0.00	(\$1,000.00)	(\$191.21)	19.12
07-1-09001-000-000	BF - NON-PROGRAM RECEIPTS - Interfund Loan from General Fund	(\$83,250.00)	\$0.00	(\$83,250.00)	0.00
<b>Subtotal of Element: [Fund] 07 - Bond Fund</b>		<b>(\$83,863.66)</b>	<b>(\$505,300.00)</b>	<b>(\$234,322.63)</b>	<b>46%</b>
<b>SPECIAL BUILDING FUND</b>					
08-1-01100-000-000	SB - LOCAL - RE & PP TAXES LEVIED	(\$57.00)	(\$90,235.00)	(\$15,020.97)	16.64
08-1-01115-000-000	SB - LOCAL - CARLINE TAXES	\$0.00	(\$70.00)	(\$9.59)	13.70
08-1-01140-000-000	SB - LOCAL - Penalties & Interest on Taxes	(\$2.39)	\$0.00	(\$27.96)	0.00
08-1-01510-000-000	SB - LOCAL - Interest Income	(\$300.93)	(\$3,500.00)	(\$1,209.75)	34.56
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)	(\$19.12)	19.12
<b>Subtotal of Element: [Fund] 08 - Special Building Fund</b>		<b>(\$360.32)</b>	<b>(\$94,155.00)</b>	<b>(\$16,287.39)</b>	<b>17%</b>

**Friend Public School**  
**January 10, 2022**  
**Financial Recap**

I am providing several reports to recap our financial situation as of the end of December (33% of fiscal year completed). A Cash Balance Trend spreadsheet shows balances in the major funds over a four year period. Our balances have been steady over this time.

***FUND INFORMATION***

Following is a short summary of each major fund:

**GENERAL:** Expenditures are at 26% of budget, with 33% of the year completed. Receipts are at 28% of budget, with 33% of the year completed. Receipts in November and December are historically very low, and the budgeted amounts “catch up” once the Jan, May and June receipts occur. Both Receipts and Expenditures are tracking very similarly to the prior three years:

<b>GENERAL FUND</b>	<b>all figures thru 12-31 of year</b>	
	<b><i>Receipts</i></b>	<b><i>Expenditures</i></b>
SY 21-22	\$ 1,183,962	\$ 1,438,250
SY 20-21	\$ 1,194,157	\$ 1,423,418
SY 19-20	\$ 1,223,904	\$ 1,360,911
SY 18-19	\$ 1,148,636	\$ 1,356,531

**DEPRECIATION:** Purchases this fiscal year are \$5,133 for two garbage disposals. Those are the only expenditures to date. We plan to replace the football field scoreboard through this fund this year (est: \$28,000).

**BOND:** The December principal and interest payment of \$476,840 was made in December. I had to loan \$83,500 from the General Fund in order to make this payment. (This is typical for the principal payment). January tax receipts should allow this loan to be paid right away.

**SPECIAL BUILDING:** There is \$787,000 in this account. There are numerous projects being researched, and some of this balance will be expended on fixing drainage issues on the playground. Final expenses on the Greenhouse will be charged to Special Building.

**NUTRITION:** The Summer Program has been continued for the 21-22 school year due to COVID funding. Students are not charged for meals, and reimbursement rates are much higher than under the standard program. However, reimbursements from the State of Nebraska have been lagging, even though claims are filed on time. I loaned \$12,000 from the General Fund to cover this timing issue. The loan should be able to be repaid in May or June once the May claim is paid. Other than this timing issue, we have not had to use General Funds to support operations of the Nutrition Program this year.

## GREENHOUSE

Please see following Greenhouse recap for receipts and expenditures to date. The final payment to Stuppy Greenhouse will be made as soon as final inspection is done. That payment will be \$21,475, which is 25% of their quoted total. The Special Building Fund will make that payment. Special Building Fund will also pay for the outstanding sub-contractor expenses, which include 34 Electric and Starr Plumbing.

## CASH BALANCES

### Friend Public School

#### Cash Balances Trends as of Dec 31

Cycle: FY21-22; End Date: 12/31/2021; Created On: 01/04/2022

Fund	Fund Description	Balance as of	Balance as of	Balance as of	Balance as of
01	General Fund	12/31/2018	12/31/2019	12/31/2020	12/31/2021
<b>Account Code</b>	<b>Account Description</b>				
01-901-000	CASH Account	\$42,914.83	\$3,843.90	\$4,847.03	\$4,617.00
01-902-000	CASH Account - Payroll	\$0.00	\$0.00	\$0.00	\$7.11
01-903-000	Gen Fund Savings	\$378,201.34	\$531,981.12	\$34,032.60	\$754,887.44
01-907-000	Gen Fund - Cert of Deposit	\$254,824.58	\$261,522.73	\$268,354.43	\$0.00
01-908-000	Gen Fund - ICS Savings			\$623,661.83	
<b>Sub Total</b>		<b>\$675,940.75</b>	<b>\$797,347.75</b>	<b>\$930,895.89</b>	<b>\$759,511.55</b>
<b>Fund</b>	<b>Fund Description</b>				
02	Depreciation Fund				
<b>Account Code</b>	<b>Account Description</b>				
02-905-000	Depr Fund - Cash	\$189,876.33	\$260,133.86	\$294,606.76	\$438,936.39
<b>Sub Total</b>		<b>\$189,876.33</b>	<b>\$260,133.86</b>	<b>\$294,606.76</b>	<b>\$438,936.39</b>
<b>Fund</b>	<b>Fund Description</b>				
07	Bond Fund				
<b>Account Code</b>	<b>Account Description</b>				
07-901-000	Bond - Cash Account	\$1,954.35	\$4,471.62	\$140.96	\$712.74
07-903-000	Bond - Escrow Account	\$0.00	\$0.00	\$0.00	2.45
<b>Sub Total</b>		<b>\$1,954.35</b>	<b>\$4,471.62</b>	<b>\$140.96</b>	<b>\$715.19</b>
<b>Fund</b>	<b>Fund Description</b>				
08	Special Building Fund				
<b>Account Code</b>	<b>Account Description</b>				
08-903-000	Spec Bldg Savings	\$874,704.05	\$827,629.52	\$0.76	\$787,678.04
08-908-000	Spec Bldg ICS Savings			\$876,145.37	
<b>Sub Total</b>		<b>\$874,704.05</b>	<b>\$827,629.52</b>	<b>\$876,146.13</b>	<b>\$787,678.04</b>
<b>Grand Total</b>		<b>\$1,742,475.48</b>	<b>\$1,889,582.75</b>	<b>\$2,101,789.74</b>	<b>\$1,986,841.17</b>

**Friend Public School  
Greenhouse Project. 2021**

**BUILDING ESTIMATE** **\$ 133,767.00**  
**BOARD APPROVED NOT TO EXCEED** **\$ 145,000.00**

		RECEIPTS	EXPENSES	
<b>SPECIAL BUILDING FUND</b>				<b>\$ (24,295.00)</b>
4/13/2021	Ck 653 Stuppy Greenhouse. 25% downpayment		\$ (21,475.00)	
9/24/2021	ck 658 Stuppy Greenhouse. Portion of 50% payment		\$ (2,820.00)	
<b>ACTIVITY FUND -- FFA</b>				<b>\$ 0.53</b>
5/5/2021	dep Nebraska FFA Foundation - donation	\$ 10,000.00		
5/17/2021	dep Nebraska Community Foundation	\$ 7,500.00		
8/9/2021	dep Corteva	\$ 2,500.00		
8/26/2021	dep Friend Area Fund - lhde fund	\$ 7,500.00		
8/26/2021	dep Friend Area Fund - Greenhouse grant	\$ 2,500.00		
5/25/2021	Ck 35388 Black Hills Energy		\$ (300.00)	
5/25/2021	Ck 35389 Luke Miller - dirt work		\$ (250.00)	
9/1/2021	ck 35442 Starr Plumbing		\$ (4,241.77)	
9/7/2021	ck 35457 Ruhl's Well Service		\$ (477.70)	
9/24/2021	ck 35494 Stuppy Greenhouse (portion of 50% payment)		\$ (24,730.00)	
<b>FPS FOUNDATION</b>				<b>\$ -</b>
6/3/2021	dep Donation from Kohout funds (E Jones account)	\$ 25,000.00		
6/3/2021	dep Donation from Foundation funds (E Jones account)	\$ 25,000.00		
8/2/2021	Ck1691 Troyer Concrete - inv 573		\$ (34,600.00)	
24-Sep	Ck1698 Stuppy Greenhouse		\$ (15,400.00)	
<b>TOTAL TO DATE</b>		<b>\$ 80,000.00</b>	<b>\$ (104,294.47)</b>	

# Friend Public School

## Account Summary Report

## EXPENDITURES

Cycle: FY21-22; Begin Date: 12/01/2021; End Date: 12/31/2021; Account Type: Expenditure; Created On: 1/4/2022 2:56:32 PM

Account Code	Description	Actual - DEC	Budget (YTD)	Actual (YTD)	% of Budget
<b>General Fund</b>					
01-2-01100-111-001-00	REG INST - Salaries - Teachers - Sec	\$50,573.61	\$606,885.00	\$202,294.44	33.33
01-2-01100-111-002-00	REG INST - Salaries - Teachers - Elem	\$36,533.81	\$438,405.00	\$146,135.24	33.33
01-2-01100-112-001-00	REG INST - Salaries - Paras and Assistants - Sec	\$658.27	\$11,150.00	\$2,944.81	26.41
01-2-01100-112-002-00	REG INST - Salaries - Paras and Assistants - Elem	\$5,524.33	\$54,338.00	\$24,436.76	44.97
01-2-01100-122-001-00	REG INST - Salaries - Substitute Paras - Sec	\$64.13	\$0.00	\$514.14	0.00
01-2-01100-122-002-00	REG INST - Salaries - Substitute Paras - Elem	\$129.38	\$3,000.00	\$757.14	25.23
01-2-01100-123-001-00	REG INST - Salaries - Substitute Teachers - Sec	\$646.60	\$25,000.00	\$6,424.16	25.69
01-2-01100-123-002-00	REG INST - Salaries - Substitute Teachers - Elem	\$1,168.00	\$25,000.00	\$3,921.18	15.68
01-2-01100-151-001-00	REG INST - Addl Comp - Teachers - Extra Duty, Class Coverage -	\$9,195.50	\$108,000.00	\$37,522.00	34.74
01-2-01100-151-002-00	REG INST - Addl Comp - Teachers - Extra Duty, Class Coverage -	\$30.50	\$600.00	\$322.00	53.66
01-2-01100-152-001-00	REG INST - Addl Comp - NonCert Coaches - Extra Duty Pay - Sec	\$3,294.00	\$13,175.00	\$3,294.00	25.00
01-2-01100-211-001-00	REG INST - Group Insurance - BCBS - Teachers - Sec	\$14,792.70	\$170,900.00	\$73,963.50	43.27
01-2-01100-211-001-01	REG INST - Group Insurance - LTD - Teachers - Sec	\$264.00	\$2,600.00	\$1,056.00	40.61
01-2-01100-211-002-00	REG INST - Group Insurance - BCBS - Teachers - Elem	\$10,446.47	\$144,650.00	\$52,232.35	36.10
01-2-01100-211-002-01	REG INST - Group Insurance - LTD - Teachers - Elem	\$202.00	\$1,800.00	\$808.00	44.88
01-2-01100-212-001-01	REG INST - Group Insurance - LTD - Paras - Sec	\$7.43	\$0.00	\$29.72	0.00
01-2-01100-212-002-01	REG INST - Group Insurance - LTD - Paras - Elem	\$14.40	\$193.00	\$57.60	29.84
01-2-01100-221-001-00	REG INST - Social Security - Teachers - Sec	\$4,483.93	\$54,700.00	\$17,988.24	32.88
01-2-01100-221-002-00	REG INST - Social Security - Teachers - Elem	\$2,650.09	\$33,500.00	\$10,610.55	31.67
01-2-01100-222-001-00	REG INST - Social Security - Paras and Assistants - Sec	\$294.41	\$850.00	\$488.78	57.50
01-2-01100-222-002-00	REG INST - Social Security - Paras and Assistants - Elem	\$422.18	\$4,400.00	\$1,885.98	42.86
01-2-01100-223-001-00	REG INST - Social Security - Substitute Teachers - Sec	\$49.46	\$1,920.00	\$491.42	25.59
01-2-01100-223-002-00	REG INST - Social Security - Substitute Teachers - Elem	\$89.35	\$1,920.00	\$299.98	15.62
01-2-01100-231-001-00	REG INST - Retirement - Teachers - Sec	\$4,436.93	\$70,615.00	\$17,802.72	25.21
01-2-01100-231-002-00	REG INST - Retirement - Teachers - Elem	\$2,714.35	\$43,300.00	\$10,872.24	25.10
01-2-01100-232-001-00	REG INST - Retirement - Paras and Assistants - Sec	\$130.38	\$1,100.00	\$300.12	27.28
01-2-01100-232-002-00	REG INST - Retirement - Paras and Assistants - Elem	\$410.10	\$5,300.00	\$1,814.05	34.22
01-2-01100-237-001-00	REG INST - Retirement Increase - Sec	\$1,510.07	\$0.00	\$5,985.14	0.00
01-2-01100-237-002-00	REG INST - Retirement Increase - Elem	\$1,032.98	\$0.00	\$4,194.23	0.00
01-2-01100-271-001-00	REG INST - Workers Comp - Teachers - Sec	\$0.00	\$2,246.00	\$2,246.00	100.00
01-2-01100-271-002-00	REG INST - Workers Comp - Teachers - Elem	\$0.00	\$1,164.00	\$1,164.00	100.00
01-2-01100-272-002-00	REG INST - Workers Comp - Paras and Assistants - Elem	\$0.00	\$76.00	\$233.00	306.57
01-2-01100-281-001-00	REG INST - Health Benefits HSAs-- Teachers - Sec	\$0.00	\$0.00	\$3,162.56	0.00
01-2-01100-281-002-00	REG INST - Health Benefits HSAs-- Teachers - Elem	\$0.00	\$0.00	\$4,422.91	0.00

01-2-01100-291-001-00	REG INST - Other Employee Benefits - Teachers - Sec	\$69.00	\$500.00	\$281.50	56.30
01-2-01100-291-002-00	REG INST - Other Employee Benefits - Teachers - Elem	\$69.00	\$1,200.00	\$281.50	23.45
01-2-01100-320-002-00	REG INST - Prof Educ Services - Elem	\$0.00	\$0.00	\$2,000.00	0.00
01-2-01100-330-001-00	REG INST - Employee Training - Sec	\$0.00	\$5,000.00	\$1,377.00	27.54
01-2-01100-330-002-00	REG INST - Employee Training - Elem	\$0.00	\$5,000.00	\$1,089.00	21.78
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	\$0.00	\$8,000.00	\$3,800.00	47.50
01-2-01100-430-001-MU	REG INST - Repairs to Instruments - Sec	\$35.00	\$2,500.00	\$110.00	4.40
01-2-01100-443-001-00	REG INST - Lease/Usage - Copier - Sec	\$679.21	\$7,500.00	\$1,849.48	24.65
01-2-01100-443-002-00	REG INST - Lease/Usage - Copier - Elem	\$1,344.45	\$7,500.00	\$2,709.50	36.12
01-2-01100-580-001-00	REG INST - Travel - Sec	\$1,052.46	\$500.00	\$1,131.46	226.29
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	\$107.50	\$62,632.00	\$803.68	1.28
01-2-01100-610-001-AG	REG INST - Supplies - Agri	\$132.23	\$2,500.00	\$665.68	26.62
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	\$132.84	\$1,500.00	\$453.83	30.25
01-2-01100-610-001-LA	REG INST - Supplies - Lang Arts - Sec	\$0.00	\$1,000.00	\$323.31	32.33
01-2-01100-610-001-MA	REG INST - Supplies - Math - Sec	\$139.99	\$1,000.00	\$139.99	13.99
01-2-01100-610-001-MU	REG INST - Supplies - Music - Sec	\$1,104.46	\$2,000.00	\$2,453.98	122.69
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	\$0.00	\$1,000.00	\$2,027.05	202.70
01-2-01100-610-001-SH	REG INST - Supplies - Shop	\$773.66	\$3,000.00	\$2,529.31	84.31
01-2-01100-610-001-SS	REG INST - Supplies - Social Studies - Sec	\$0.00	\$1,000.00	\$19.99	1.99
01-2-01100-610-001-TE	REG INST - Supplies - Tech Classes - Sec	\$0.00	\$1,000.00	\$0.00	0.00
01-2-01100-610-002-00	REG INST - Supplies - Elem	\$74.50	\$47,132.00	\$900.78	1.91
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	\$0.00	\$2,000.00	\$280.36	14.01
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	\$162.46	\$1,000.00	\$531.84	53.18
01-2-01100-610-002-PE	REG INST - Supplies - PE/Health - Elem	\$0.00	\$1,000.00	\$50.28	5.02
01-2-01100-610-002-SC	REG INST - Supplies - Science - Elem	\$0.00	\$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	\$0.00	\$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	\$0.00	\$2,000.00	\$874.22	43.71
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	\$91.14	0.45
01-2-01100-640-002-MA	REG INST - Books and Periodicals - Math - Elem	\$0.00	\$8,000.00	\$480.68	6.00
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	\$293.11	9.77
01-2-01100-643-001-00	REG INST - Web/Cloud Based Software - Sec	\$0.00	\$5,000.00	\$198.00	3.96

01-2-01100-643-002-00	REG INST - Web/Cloud Based Software - Elem	\$0.00	\$5,000.00	\$1,980.99	39.61
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	\$0.00	\$1,500.00	\$995.00	66.33
01-2-01100-650-002-00	REG INST - Supplies - Tech Related - Elem	\$0.00	\$500.00	\$1,124.80	224.96
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	\$120.00	\$1,000.00	\$757.00	75.70
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	\$72.00	14.40
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	\$419.00	83.80
01-2-01100-810-002-01	REG INST - Field Trips Students - Elementary	\$0.00	\$1,000.00	\$207.00	20.70
01-2-01100-810-002-MU	REG INST - Dues & Contest Fees - Music - Elem	\$400.00	\$500.00	\$480.00	96.00
01-2-01115-565-001-00	SENCAP - Tuition to Postsecondary Schools	\$1,026.00	\$7,500.00	\$3,081.00	41.08
01-2-01190-111-002-00	EARLY - Salaries - Teachers	\$4,790.03	\$57,477.00	\$19,160.12	33.33
01-2-01190-112-002-00	EARLY - Salaries - Paras	\$2,247.52	\$22,302.00	\$9,689.39	43.44
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	\$1,460.76	\$20,370.00	\$7,303.80	35.85
01-2-01190-211-002-01	EARLY - Group Insurance - LTD - Teachers	\$29.44	\$353.00	\$117.76	33.35
01-2-01190-212-002-01	EARLY - Group Insurance - LTD - Paras	\$7.43	\$89.00	\$29.72	33.39
01-2-01190-221-002-00	EARLY - Social Security - Teachers	\$357.35	\$4,523.00	\$1,429.10	31.59
01-2-01190-222-002-00	EARLY - Social Security - Paras	\$172.51	\$1,706.00	\$743.52	43.58
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	\$1,422.36	24.35
01-2-01190-232-002-00	EARLY - Retirement - Paras	\$166.84	\$2,205.00	\$719.29	32.62
01-2-01190-237-002-00	EARLY - Retirement Increase	\$172.72	\$0.00	\$708.04	0.00
01-2-01190-271-002-00	EARLY - Workers Comp - Teachers	\$0.00	\$193.00	\$193.00	100.00
01-2-01190-272-002-00	EARLY - Workers Comp - Paras	\$0.00	\$66.00	\$66.00	100.00
01-2-01190-281-002-00	EARLY - Health Benefits - HSA Teachers	\$0.00	\$0.00	\$921.34	0.00
01-2-01190-330-002-00	EARLY - Employee Training	\$0.00	\$100.00	\$45.00	45.00
01-2-01190-610-002-00	EARLY - General Supplies	\$0.00	\$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

	<b>Regular Education</b>	<b>\$168,952.31</b>	<b>\$2,200,000.00</b>	<b>\$721,477.82</b>	<b>0.33</b>
01-2-01200-111-001-00	SPED SA - Salaries - Teachers - Sec	\$4,066.26	\$55,449.00	\$16,265.04	29.33
01-2-01200-111-002-00	SPED SA - Salaries - Teachers -Elem	\$5,688.25	\$68,359.00	\$22,753.00	33.28
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	\$146.00	\$750.00	\$292.00	38.93
01-2-01200-211-001-00	SPED SA - Group Insurance - BCBS - Teachers - Sec	\$1,428.30	\$22,633.00	\$7,141.50	31.55
01-2-01200-211-001-01	SPED SA - Group Insurance LTD Teachers - Sec	\$27.00	\$324.00	\$108.00	33.33
01-2-01200-211-002-01	SPED SA - Group Insurance LTD Teachers Elem	\$22.76	\$273.00	\$91.04	33.34
01-2-01200-221-001-00	SPED SA - Social Security - Teachers - Sec	\$295.68	\$4,466.00	\$1,181.79	26.46
01-2-01200-221-002-00	SPED SA - Social Security - Teachers -Elem	\$413.21	\$5,222.00	\$1,653.80	31.66
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	\$11.17	\$55.00	\$22.33	40.60
01-2-01200-231-001-00	SPED SA - Retirement - Teachers - Sec	\$301.86	\$5,765.00	\$1,207.44	20.94
01-2-01200-231-002-00	SPED SA - Retirement - Teachers -Elem	\$422.27	\$6,742.00	\$1,689.07	25.05
01-2-01200-237-001-00	SPED SA - Retirement Increase - Sec	\$99.80	\$0.00	\$399.20	0.00
01-2-01200-237-002-00	SPED SA - Retirement Increase - Elem	\$139.61	\$0.00	\$558.43	0.00
01-2-01200-271-001-00	SPED SA - Workers Comp- Teachers - Sec	\$0.00	\$172.00	\$172.00	100.00
01-2-01200-271-002-00	SPED SA - Workers Comp- Teachers -Elem	\$0.00	\$201.00	\$367.00	182.58
01-2-01200-272-002-00	SPED SA - Workers Comp - Aides -Elem	\$0.00	\$0.00	\$76.00	0.00
01-2-01200-281-001-00	SPED SA - Health Benefits -HSA Teachers Sec	\$0.00	\$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	\$111.00	5.55
01-2-01200-330-002-00	SPED SA - Employee Training -Elem	\$0.00	\$2,000.00	\$267.00	13.35
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	\$179.26	0.11
01-2-01200-610-002-00	SPED SA - General Supplies -Elem	\$28.60	\$153,892.00	\$147.58	0.09
01-2-01200-643-001-00	SPED SA - Web/Cloud Based Software - Sec	\$0.00	\$500.00	\$5.27	1.05
01-2-01200-643-002-00	SPED SA - Web/Cloud Based Software -Elem	\$0.00	\$500.00	\$800.00	160.00
01-2-01200-650-001-00	SPED SA - Supplies - Technology Related - Sec	\$16.19	\$500.00	\$16.19	3.23
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	\$129.37	0.29
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	\$38.50	\$5,000.00	\$115.50	2.31
01-2-02171-340-002-00	PT - Prof Services - Physical Therapy - SA - Elem	\$717.71	\$10,000.00	\$2,411.99	24.11
01-2-02172-340-002-00	PT - Prof Services - Physical Therapy - Age 3-5	\$330.91	\$5,000.00	\$1,105.44	22.10
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	\$15.25	0.30
01-2-02181-340-002-00	VISION - Prof Services - Vision Therapy - Elem	\$562.17	\$8,000.00	\$1,369.10	17.11
01-2-02182-340-002-00	VISION - Prof Services - Vision Therapy - 3-5	\$0.00	\$0.00	\$33.99	0.00
01-2-02183-340-002-00	VISION - Prof Services - Vision Therapy - 0-2	\$45.75	\$0.00	\$76.25	0.00
	<b>Special Education</b>	<b>\$14,802.00</b>	<b>\$900,000.00</b>	<b>\$61,637.72</b>	<b>0.07</b>
01-2-02120-111-001-00	GUIDANCE - Salaries - Counselor - Secondary	\$3,017.86	\$35,973.00	\$12,071.44	33.55
01-2-02120-111-002-00	GUIDANCE - Salaries - Counselor - Elem	\$2,997.86	\$35,972.00	\$11,991.44	33.33
01-2-02120-211-001-00	GUIDANCE - Group Insurance - BCBS - Counselor- Secondary	\$623.80	\$7,485.00	\$3,119.00	41.67
01-2-02120-211-001-01	GUIDANCE - Group Insurance LTD - Counselor- Secondary	\$28.97	\$348.00	\$115.88	33.29
01-2-02120-211-002-00	GUIDANCE - Group Insurance - BCBS - Counselor- Elem	\$623.81	\$7,486.00	\$3,119.05	41.66
01-2-02120-221-001-00	GUIDANCE - Social Security - Counselor- Secondary	\$228.14	\$2,752.00	\$912.63	33.16
01-2-02120-221-002-00	GUIDANCE - Social Security - Counselor- Elem	\$224.48	\$2,752.00	\$897.95	32.62
01-2-02120-231-001-00	GUIDANCE - Retirement - Counselor- Secondary	\$224.03	\$3,553.00	\$896.12	25.22
01-2-02120-231-002-00	GUIDANCE - Retirement - Counselor- Elem	\$222.55	\$3,553.00	\$890.20	25.05
01-2-02120-237-001-00	GUIDANCE - Retirement Increase - Sec	\$74.07	\$0.00	\$296.27	0.00
01-2-02120-237-002-00	GUIDANCE - Retirement Increase - Elem	\$73.57	\$0.00	\$294.29	0.00
01-2-02120-271-001-00	GUIDANCE - Workers Comp - Counselor- Secondary	\$0.00	\$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	\$111.00	14.80
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	\$45.96	3.09
01-2-02120-610-002-00	GUIDANCE - General Supplies- Elem	\$0.00	\$1,485.00	\$580.00	39.05
01-2-02120-810-001-00	GUIDANCE - Dues and Fees- Secondary	\$45.00	\$2,000.00	\$225.00	11.25
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	\$3,050.00	33.33
01-2-02130-116-002-00	NURSE - Salaries - Nurse - Elem	\$2,287.50	\$27,450.00	\$9,442.00	34.39
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	\$471.53	\$5,660.00	\$2,357.65	41.65
01-2-02130-216-001-01	NURSE - Group Insurance LTD- Secondary	\$4.94	\$0.00	\$19.76	0.00
01-2-02130-216-002-00	NURSE - Group Insurance BCBS- Elem	\$1,414.59	\$16,975.00	\$7,072.95	41.66
01-2-02130-216-002-01	NURSE - Group Insurance LTD- Elem	\$14.81	\$237.00	\$59.24	24.99
01-2-02130-226-001-00	NURSE - Social Security - Nurse- Secondary	\$57.26	\$700.00	\$228.87	32.69
01-2-02130-226-002-00	NURSE - Social Security - Nurse- Elem	\$171.78	\$2,100.00	\$708.94	33.75
01-2-02130-236-001-00	NURSE - Retirement - Nurse- Secondary	\$56.61	\$904.00	\$226.43	25.04
01-2-02130-236-002-00	NURSE - Retirement - Nurse- Elem	\$169.82	\$2,711.00	\$679.25	25.05
01-2-02130-237-001-00	NURSE - Retirement Increase - Sec	\$18.71	\$0.00	\$74.86	0.00
01-2-02130-237-002-00	NURSE - Retirement Increase - Elem	\$56.14	\$0.00	\$224.56	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	\$0.00	\$54.00	\$108.00	200.00
01-2-02130-330-002-00	NURSE - Employee Training - Elem	\$0.00	\$0.00	\$111.00	0.00
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	\$5.99	\$250.00	\$280.18	112.07
01-2-02130-610-002-00	NURSE - General Supplies- Elem	\$230.20	\$2,000.00	\$307.16	15.35
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
	<b>Support - Pupils</b>	<b>\$14,106.52</b>	<b>\$180,000.00</b>	<b>\$60,729.08</b>	<b>0.34</b>
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	\$4,028.76	33.33
01-2-02220-111-002-00	LIB MEDIA - Salaries - Teachers - Elem	\$1,007.18	\$12,086.00	\$4,028.72	33.33
01-2-02220-112-001-00	LIB MEDIA - Salaries - Regular - Paras - Secondary	\$2,161.25	\$23,010.00	\$9,650.89	41.94
01-2-02220-211-001-00	LIB MEDIA - Group Insurance - BCBS - Teachers - Secondary	\$341.29	\$4,306.00	\$1,706.45	39.62
01-2-02220-211-001-01	LIB MEDIA - Group Insurance - LTD - Teachers - Secondary	\$31.24	\$190.00	\$124.96	65.76
01-2-02220-211-002-00	LIB MEDIA - Group Insurance - BCBS - Teachers - Elem	\$341.29	\$4,306.00	\$1,706.45	39.62
01-2-02220-212-001-01	LIB MEDIA - Group Insurance - LTD - Paras - Secondary	\$7.67	\$190.00	\$30.68	16.14
01-2-02220-221-001-00	LIB MEDIA - Social Security - Teachers - Secondary	\$75.49	\$925.00	\$301.97	32.64
01-2-02220-221-002-00	LIB MEDIA - Social Security - Teachers - Elem	\$73.22	\$925.00	\$292.88	31.66
01-2-02220-222-001-00	LIB MEDIA - Social Security - Aides - Secondary	\$165.92	\$1,760.00	\$740.64	42.08
01-2-02220-231-001-00	LIB MEDIA - Retirement - Teachers - Secondary	\$74.77	\$1,195.00	\$299.08	25.02
01-2-02220-231-002-00	LIB MEDIA - Retirement - Teachers - Elem	\$74.77	\$1,195.00	\$299.08	25.02

01-2-02220-232-001-00	LIB MEDIA - Retirement - Paras - Secondary	\$160.44	\$2,283.00	\$716.43	31.38
01-2-02220-237-001-00	LIB MEDIA - Retirement Increase - Sec	\$77.76	\$0.00	\$335.73	0.00
01-2-02220-237-002-00	LIB MEDIA - Retirement Increase - Elem	\$24.72	\$0.00	\$98.88	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	\$0.00	\$68.00	\$68.00	100.00
01-2-02220-330-001-00	LIB MEDIA - Employee Training - Secondary	\$0.00	\$0.00	\$90.00	0.00
01-2-02220-443-001-00	LIB MEDIA - Lease - Copier - Secondary	\$256.93	\$500.00	\$326.03	65.20
01-2-02220-443-002-00	LIB MEDIA - Lease - Copier - Elem	\$256.94	\$500.00	\$326.05	65.21
01-2-02220-610-001-00	LIB MEDIA - General Supplies - Secondary	\$0.00	\$1,000.00	(\$150.77)	-15.07
01-2-02220-610-002-00	LIB MEDIA - General Supplies - Elem	\$0.00	\$1,000.00	\$1,113.04	111.30
01-2-02220-640-001-00	LIB MEDIA - Books and Periodicals - Secondary	\$960.05	\$5,000.00	\$1,103.05	22.06
01-2-02220-640-002-00	LIB MEDIA - Books and Periodicals - Elem	\$968.52	\$5,000.00	\$1,218.06	24.36
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	\$1,000.00	\$1,000.00	\$1,000.00	100.00
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	\$172.50	\$3,000.00	\$651.81	21.72
01-2-02230-530-000-00	TECH - Communications	\$1,075.40	\$20,000.00	\$10,523.13	52.61
01-2-02230-591-000-00	TECH - Tech Support - On Site - Purch From ESU6	\$3,000.00	\$33,500.00	\$11,352.00	33.88
01-2-02230-591-000-01	TECH - Tech - Hosted Services - Purch From ESU6	\$341.07	\$6,000.00	\$1,364.28	22.73
01-2-02230-643-000-00	TECH - Web/Cloud Based Software	\$0.00	\$20,000.00	\$12,948.55	64.74
01-2-02230-650-000-00	TECH - Supplies - Technology Related	\$388.11	\$4,768.00	\$4,203.56	88.16
01-2-02230-734-000-00	TECH - Technology-Related Hardware	\$0.00	\$50,000.00	\$0.00	0.00
	<b>Support - Staff</b>	<b>\$14,043.72</b>	<b>\$225,000.00</b>	<b>\$70,498.39</b>	<b>0.31</b>
01-2-02310-310-000-00	BOE - Official/Administrative Services	\$0.00	\$1,500.00	\$0.00	0.00
01-2-02310-340-000-00	BOE - Other Professional Services	\$0.00	\$5,000.00	\$0.00	0.00
01-2-02310-520-000-00	BOE - Insurance	\$0.00	\$6,800.00	\$6,752.00	99.29
01-2-02310-540-000-00	BOE - Advertising	\$221.53	\$3,000.00	\$698.49	23.28
01-2-02310-580-000-00	BOE - Travel	\$1,063.55	\$4,000.00	\$1,063.55	26.58
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
01-2-02310-735-000-00	BOE - Technology Software	\$0.00	\$0.00	\$1,800.00	0.00
01-2-02310-810-000-00	BOE - Dues and Fees	\$1,510.00	\$11,000.00	\$2,660.00	24.18
	<b>Board of Education</b>	<b>\$2,795.08</b>	<b>\$40,000.00</b>	<b>\$12,974.04</b>	<b>0.32</b>
01-2-02320-105-000-00	SUPER - Salaries - Superintendent	\$10,416.67	\$125,000.00	\$41,666.68	33.33
01-2-02320-110-000-00	SUPER - Salaries - Regular - Admin Asst	\$2,395.25	\$34,840.00	\$10,945.61	31.41
01-2-02320-210-000-00	SUPER - Group Insurance - BCBS Admin Asst	\$1,886.12	\$22,633.00	\$9,430.60	41.66
01-2-02320-210-000-01	SUPER - Group Insurance - LTD Admin Asst	\$19.16	\$230.00	\$76.64	33.32
01-2-02320-215-000-00	SUPER - Group Insurance - BCBS - Superintendents	\$1,676.81	\$23,278.00	\$8,384.05	36.01
01-2-02320-215-000-01	SUPER - Group Insurance - LTD - Superintendents	\$49.42	\$593.00	\$197.68	33.33

01-2-02320-220-000-00	SUPER - Social Security - Admin Asst	\$178.66	\$2,665.00	\$819.03	30.73
01-2-02320-225-000-00	SUPER - Social Security - Superintendents	\$799.29	\$9,560.00	\$3,197.13	33.44
01-2-02320-230-000-00	SUPER - Retirement - Admin Asst	\$177.81	\$3,440.00	\$812.55	23.62
01-2-02320-235-000-00	SUPER - Retirement - Superintendents	\$773.28	\$12,350.00	\$3,093.12	25.04
01-2-02320-237-000-00	SUPER - Retirement Increase	\$314.44	\$0.00	\$1,291.28	0.00
01-2-02320-270-000-00	SUPER - Workers Comp - Admin Asst	\$0.00	\$103.00	\$103.00	100.00
01-2-02320-275-000-00	SUPER - Workers Comp - Superintendent	\$0.00	\$368.00	\$368.00	100.00
01-2-02320-285-000-00	SUPER - Health Benefits - Superintendents	\$0.00	\$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
01-2-02320-330-000-00	SUPER - Employee Training	\$0.00	\$0.00	\$111.00	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	\$200.00	33.33
01-2-02320-580-000-00	SUPER - Travel	\$345.52	\$3,000.00	\$436.07	14.53
01-2-02320-610-000-00	SUPER - General Supplies	\$0.00	\$8,140.00	\$40.29	0.49
01-2-02320-643-000-00	SUPER - Web/Cloud Based Software	\$0.00	\$2,500.00	\$1,275.64	51.02
01-2-02320-650-000-00	SUPER - Supplies - Technology Related	\$465.53	\$500.00	\$1,622.53	324.50
01-2-02320-810-000-00	SUPER - Dues and Fees	\$432.00	\$2,000.00	\$1,322.00	66.10
	<b>Superintendent</b>	<b>\$19,979.96</b>	<b>\$255,000.00</b>	<b>\$86,445.14</b>	<b>0.34</b>
01-2-02330-317-000-00	LEGAL - Contracted Legal Fees	\$0.00	\$7,500.00	\$360.00	4.80
	<b>District Legal</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>\$360.00</b>	<b>0.05</b>
01-2-02410-110-001-00	PRIN - Salaries - Admin Asst - Secondary	\$2,190.32	\$24,320.00	\$9,816.92	40.36
01-2-02410-111-001-00	PRIN - Salaries - Principal - Secondary	\$3,979.17	\$47,750.00	\$15,916.68	33.33
01-2-02410-111-002-00	PRIN - Salaries - Principal - Elementary	\$3,979.17	\$47,750.00	\$15,916.68	33.33
01-2-02410-120-001-00	PRIN - Salaries - Subs - Admin Asst- Secondary	\$0.00	\$0.00	\$83.25	0.00
01-2-02410-210-001-01	PRIN - Group Insurance - LTD - Admin Asst- Secondary	\$8.11	\$97.00	\$32.44	33.44
01-2-02410-211-001-00	PRIN - Group Insurance -BCBS - Principal - Secondary	\$838.41	\$11,639.00	\$4,192.05	36.01
01-2-02410-211-001-01	PRIN - Group Insurance LTD - Principal - Secondary	\$39.59	\$476.00	\$158.36	33.26
01-2-02410-211-002-00	PRIN - Group Insurance - BCBS - Principal - Elementary	\$838.40	\$11,639.00	\$4,192.00	36.01
01-2-02410-220-001-00	PRIN - Social Security - Admin Asst- Secondary	\$166.25	\$1,860.00	\$752.12	40.43
01-2-02410-221-001-00	PRIN - Social Security - Principal - Secondary	\$302.91	\$3,667.00	\$1,211.64	33.04
01-2-02410-221-002-00	PRIN - Social Security - Principal - Elementary	\$299.94	\$3,667.00	\$1,199.76	32.71
01-2-02410-230-001-00	PRIN - Retirement - Admin Asst- Secondary	\$162.60	\$2,400.00	\$728.76	30.36
01-2-02410-231-001-00	PRIN - Retirement - Principal - Secondary	\$295.39	\$4,735.00	\$1,181.56	24.95
01-2-02410-231-002-00	PRIN - Retirement - Principal - Elementary	\$295.40	\$4,735.00	\$1,181.60	24.95
01-2-02410-237-001-00	PRIN - Retirement Increase - Sec	\$151.42	\$0.00	\$631.59	0.00
01-2-02410-237-002-00	PRIN - Retirement Increase - Elem	\$97.66	\$0.00	\$390.64	0.00
01-2-02410-270-001-00	PRIN - Workers Comp - Admin Asst - Secondary	\$0.00	\$71.00	\$71.00	100.00
01-2-02410-271-001-00	PRIN - Workers Comp - Principal - Secondary	\$0.00	\$141.00	\$141.00	100.00
01-2-02410-271-002-00	PRIN - Workers Comp - Principal - Elementary	\$0.00	\$141.00	\$141.00	100.00
01-2-02410-281-001-00	PRIN - Health Benefits - Principal - Secondary	\$0.00	\$0.00	\$526.72	0.00

01-2-02410-281-002-00	PRIN - Health Benefits - Principal - Elementary	\$0.00	\$0.00	\$521.52	0.00
01-2-02410-330-002-00	PRIN - Employee Training - Principal - Elementary	\$0.00	\$0.00	\$111.00	0.00
01-2-02410-580-001-00	PRIN - Travel - Secondary	\$0.00	\$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	\$0.00	\$15,156.00	\$846.26	5.58
01-2-02410-610-002-00	PRIN - General Supplies - Elementary	\$33.46	\$15,156.00	\$526.88	3.47
01-2-02410-643-001-00	PRIN - Web/Cloud Based Software - Secondary	\$0.00	\$750.00	\$639.62	85.28
01-2-02410-643-002-00	PRIN - Web/Cloud Based Software - Elementary	\$0.00	\$750.00	\$639.29	85.23
01-2-02410-650-001-00	PRIN - Supplies - Technology Related - Secondary	\$232.64	\$250.00	\$232.64	93.05
01-2-02410-650-002-00	PRIN - Supplies - Technology Related - Elem	\$240.92	\$250.00	\$327.83	131.13
01-2-02410-810-001-00	PRIN - Dues and Fees - Secondary	\$0.00	\$1,000.00	\$200.00	20.00
01-2-02410-810-002-00	PRIN - Dues and Fees - Elementary	\$0.00	\$1,000.00	\$335.00	33.50
	<b>Principal</b>	<b>\$14,151.76</b>	<b>\$200,000.00</b>	<b>\$62,925.19</b>	<b>0.31</b>
01-2-02510-116-000-00	FISCAL SVCS - Salaries - Business	\$4,850.08	\$58,200.00	\$19,400.32	33.33
01-2-02510-216-000-00	FISCAL SVCS - Group Insurance -BCBS - Business	\$1,886.12	\$22,633.00	\$9,430.60	41.66
01-2-02510-216-000-01	FISCAL SVCS - Group Insurance - LTD - Business	\$26.95	\$325.00	\$107.80	33.16
01-2-02510-226-000-00	FISCAL SVCS - Social Security - Business	\$353.00	\$4,450.00	\$1,412.00	31.73
01-2-02510-236-000-00	FISCAL SVCS - Retirement - Business	\$360.05	\$5,750.00	\$1,440.20	25.04
01-2-02510-237-000-00	FISCAL SVCS - Retirement Increase	\$119.04	\$0.00	\$476.16	0.00
01-2-02510-276-000-00	FISCAL SVCS - Workers Comp -Business	\$0.00	\$171.00	\$171.00	100.00
01-2-02510-315-000-00	FISCAL SVCS - Accounting/Auditing Services	\$6,725.00	\$7,000.00	\$6,725.00	96.07
01-2-02510-443-000-00	FISCAL SVCS - Lease - Copier	\$29.47	\$150.00	\$53.07	35.38
01-2-02510-530-000-00	FISCAL SVCS - Communications	\$395.11	\$5,000.00	\$1,604.40	32.08
01-2-02510-531-000-00	FISCAL SVCS - Postage	\$100.00	\$5,700.00	\$813.73	14.27
01-2-02510-580-000-00	FISCAL SVCS - Travel	\$0.00	\$300.00	\$34.30	11.43
01-2-02510-610-000-00	FISCAL SVCS - General Supplies	\$0.00	\$2,521.00	\$99.50	3.94
01-2-02510-643-000-00	FISCAL SVCS - Web/Cloud Based Software	\$67.32	\$12,000.00	\$9,221.51	76.84
01-2-02510-810-000-00	FISCAL SVCS - Dues and Fees	\$0.00	\$800.00	\$0.00	0.00
	<b>Fiscal Services</b>	<b>\$14,912.14</b>	<b>\$125,000.00</b>	<b>\$50,989.59</b>	<b>0.41</b>
01-2-02610-110-000-00	OPERATIONS - Salaries - Maint & Custodial	\$13,057.31	\$158,500.00	\$53,661.08	33.85
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	\$2,129.72	\$25,556.00	\$10,648.60	41.66
01-2-02610-210-000-01	OPERATIONS - Group Ins - LTD	\$57.41	\$700.00	\$229.64	32.80
01-2-02610-220-000-00	OPERATIONS - Social Security	\$971.18	\$12,400.00	\$4,002.09	32.27
01-2-02610-230-000-00	OPERATIONS - Retirement	\$895.14	\$14,900.00	\$3,665.85	24.60
01-2-02610-237-000-00	OPERATIONS - Retirement Increase	\$295.95	\$0.00	\$1,211.98	0.00
01-2-02610-270-000-00	OPERATIONS - Workers Comp	\$0.00	\$4,491.00	\$4,491.00	100.00
01-2-02610-410-000-00	OPERATIONS - Utility Services - Water & Sewage	\$828.10	\$15,000.00	\$5,830.90	38.87

01-2-02610-410-000-01	OPERATIONS - Utility Services - Culligan	\$68.75	\$1,200.00	\$725.50	60.45
01-2-02610-420-000-00	OPERATIONS - Cleaning Services - Garbage	\$467.43	\$8,000.00	\$1,422.96	17.78
01-2-02610-441-000-00	OPERATIONS - Rental of Bus Barn	\$600.00	\$7,200.00	\$2,400.00	33.33
01-2-02610-490-000-00	OPERATIONS - Other Purchased Property Services	\$235.00	\$8,000.00	\$4,058.00	50.72
01-2-02610-520-000-00	OPERATIONS - Insurance - Property	\$0.00	\$33,240.00	\$33,240.00	100.00
01-2-02610-610-000-00	OPERATIONS - General Supplies	\$465.39	\$31,073.00	\$837.31	2.69
01-2-02610-610-000-01	OPERATIONS - Janitorial Supplies	\$506.16	\$15,000.00	\$3,145.53	20.97
01-2-02610-621-000-00	OPERATIONS - Utility Energy Services	\$5,269.95	\$55,000.00	\$14,947.99	27.17
01-2-02620-431-000-00	MAINT BLDG - Repairs & Maint	\$7,232.15	\$60,000.00	\$21,575.18	35.95
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	\$227.95	\$6,000.00	\$9,307.90	155.13
01-2-02620-610-000-00	MAINT BLDG - General Supplies	\$511.29	\$12,000.00	\$8,175.24	68.12
01-2-02630-420-000-00	GROUNDS - Mowing - Contracted	\$0.00	\$4,800.00	\$1,600.00	33.33
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	\$800.00	\$7,000.00	\$800.00	11.42
01-2-02630-431-000-00	GROUNDS - Repairs and Maintenance Services	\$0.00	\$4,000.00	\$323.48	8.08
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	\$44.96	\$3,000.00	\$2,574.70	85.82
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	\$0.00	\$0.00	\$72.46	0.00
01-2-02650-520-000-00	STAFF VEH- Insurance	\$0.00	\$600.00	\$597.00	99.50
01-2-02650-626-001-00	STAFF VEH - Gasoline	\$73.70	\$700.00	\$506.15	72.30
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	\$500.00	100.00
01-2-02660-610-000-00	SAFETY - Supplies	\$0.00	\$100.00	\$0.00	0.00
	<b>Operations, Maint &amp; Grounds</b>	<b>\$34,737.54</b>	<b>\$520,000.00</b>	<b>\$190,550.54</b>	<b>0.37</b>
01-2-02710-110-001-00	BUSING - Salaries - Secondary	\$966.54	\$11,978.00	\$2,352.26	19.63
01-2-02710-110-002-00	BUSING - Salaries - Elem	\$3,692.46	\$43,527.00	\$17,111.40	39.31
01-2-02710-120-001-00	BUSING - Salaries - Subs - Secondary	\$0.00	\$200.00	\$31.74	15.87
01-2-02710-120-002-00	BUSING - Salaries - Subs - Elem	\$180.12	\$200.00	\$1,936.29	968.14
01-2-02710-220-001-00	BUSING - Social Security - Secondary	\$73.18	\$930.00	\$179.69	19.32
01-2-02710-220-002-00	BUSING - Social Security - Elem	\$296.25	\$3,345.00	\$1,456.96	43.55
01-2-02710-230-001-00	BUSING - Retirement - Secondary	\$20.79	\$300.00	\$66.82	22.27
01-2-02710-230-002-00	BUSING - Retirement - Elem	\$0.00	\$0.00	\$10.03	0.00
01-2-02710-237-001-00	BUSING - Retirement Increase - Sec	\$6.88	\$0.00	\$22.09	0.00
01-2-02710-237-002-00	BUSING - Retirement Increase - Elem	\$0.00	\$0.00	\$3.32	0.00
01-2-02710-270-001-00	BUSING - Workers Comp - Secondary	\$0.00	\$560.00	\$560.00	100.00
01-2-02710-270-002-00	BUSING - Workers Comp - Elem	\$0.00	\$1,312.00	\$1,312.00	100.00
01-2-02710-290-002-00	BUSING - Reimb drivers licensing costs - Elem	\$0.00	\$100.00	\$121.42	121.42
01-2-02710-340-001-00	BUSING - Physicals - Secondary	\$0.00	\$500.00	\$317.60	63.52
01-2-02710-340-001-01	BUSING - Drug Testing - Secondary	\$0.00	\$600.00	\$35.02	5.83

01-2-02710-340-002-00	BUSING - Physicals - Elem	\$0.00	\$500.00	\$83.00	16.60
01-2-02710-340-002-01	BUSING - Drug Testing - Elem	\$0.00	\$600.00	\$191.00	31.83
01-2-02710-520-001-00	BUSING - Insurance - Buses and Vans - Secondary	\$0.00	\$5,674.00	\$5,674.00	100.00
01-2-02710-520-002-00	BUSING - Insurance - Buses and Vans - Elem	\$0.00	\$5,674.00	\$5,674.00	100.00
01-2-02710-610-001-00	BUSING - General Supplies - Secondary	\$0.00	\$0.00	\$8.95	0.00
01-2-02710-610-002-00	BUSING - General Supplies - Elem	\$2.79	\$3,500.00	\$11.29	0.32
01-2-02710-626-001-00	BUSING - Gasoline - Secondary	\$979.78	\$4,500.00	\$2,224.89	49.44
01-2-02710-626-002-00	BUSING - Gasoline - Elem	\$1,221.31	\$15,000.00	\$5,378.02	35.85
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	\$1,898.35	\$25,000.00	\$10,071.87	40.28
01-2-02730-610-000-00	BUSING - General Supplies	\$18.98	\$500.00	\$124.67	24.93
	<b>Pupil Transportation</b>	<b>\$9,357.43</b>	<b>\$125,000.00</b>	<b>\$54,958.33</b>	<b>0.44</b>
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
	<b>SPED Transportation</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>#DIV/0!</b>
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
01-2-03599-610-002-00	CATEG GRANT - Supplies	\$1,082.04	\$0.00	\$1,082.04	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	\$17,059.00	33.41
01-2-06200-211-002-00	TITLE - Group Insurance - BCBS - Teachers	\$0.00	\$11,000.00	\$12,128.52	110.25
01-2-06200-211-002-01	TITLE - Group Insur - LTD - Teacher	\$20.68	\$248.00	\$82.72	33.35
01-2-06200-221-002-00	TITLE - Social Security - Teachers	\$291.59	\$3,906.00	\$1,168.60	29.91
01-2-06200-231-002-00	TITLE - Retirement - Teachers	\$315.85	\$5,043.00	\$1,266.37	25.11
01-2-06200-237-002-00	TITLE - Retirement Increase	\$104.43	\$0.00	\$418.69	0.00
01-2-06200-271-002-00	TITLE - Workers Comp - Teachers	\$0.00	\$146.00	\$146.00	100.00
01-2-06200-330-002-00	TITLE - Employee Training	\$45.00	\$0.00	\$201.00	0.00
01-2-06200-610-002-00	TITLE - General Supplies	\$0.00	\$15,600.00	\$891.93	5.71
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	\$2,128.88	33.31
01-2-06408-112-002-00	IDEA BASE-EP - Salaries - Paras	\$2,135.70	\$22,302.00	\$9,555.53	42.84
01-2-06408-211-002-00	IDEA BASE-EP - Group Insurance - BCBS - Teachers	\$162.30	\$2,263.00	\$811.50	35.85
01-2-06408-212-002-00	IDEA BASE-EP - Group Insurance - LTD - Paras	\$8.54	\$102.00	\$34.16	33.49
01-2-06408-221-002-00	IDEA BASE-EP - Social Security - Teachers	\$39.46	\$503.00	\$157.83	31.37
01-2-06408-222-002-00	IDEA BASE-EP - Social Security - Paras	\$148.71	\$1,958.00	\$650.10	33.20
01-2-06408-231-002-00	IDEA BASE-EP - Retirement - Teachers	\$39.51	\$649.00	\$158.04	24.35
01-2-06408-232-002-00	IDEA BASE-EP - Retirement - Paras	\$158.54	\$2,528.00	\$709.35	28.05

01-2-06408-237-002-00	IDEA BASE-EP - NPERS Ret Incr	\$65.47	\$0.00	\$286.75	0.00
01-2-06408-281-002-00	IDEA BASE-EP - Health Benefits - Elem Teachers	\$0.00	\$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
01-2-06408-591-002-01	IDEA BASE-EP - OT Svcs Contracted thru ESU6	\$0.00	\$5,000.00	\$0.00	0.00
01-2-06408-610-002-00	IDEA BASE-EP - General Supplies	\$0.00	\$1,000.00	\$0.00	0.00
01-2-06992-734-001-00	REAP - Technology-Related Hardware- Secondary	\$0.00	\$11,500.00	\$5,665.04	49.26
01-2-06992-734-002-00	REAP - Technology-Related Hardware- Elem	\$0.00	\$11,500.00	\$0.00	0.00
01-2-06997-720-001-00	ESSER II - Building Improv - Sec	\$0.00	\$36,200.00	\$0.00	0.00
01-2-06997-720-002-00	ESSER II - Building Improv - Elem	\$0.00	\$36,200.00	\$0.00	0.00
01-2-06998-720-001-00	ESSER III - Building Improv - Sec	\$0.00	\$69,500.00	\$0.00	0.00
01-2-06998-720-002-00	ESSER III - Building Improv - Elem	\$0.00	\$69,500.00	\$0.00	0.00
	<b>Federal &amp; State Programs</b>	<b>\$9,404.79</b>	<b>\$699,323.00</b>	<b>\$54,703.79</b>	<b>0.08</b>
01-2-08000-912-000-00	Fund Transfers to School Nutrition Fund	\$0.00	\$0.00	\$0.00	0.00
01-2-08000-913-000-00	Fund Transfers to Activities Fund	\$4,000.00	\$24,000.00	\$10,000.00	41.66
	<b>IntraFund Support</b>	<b>\$4,000.00</b>	<b>\$24,000.00</b>	<b>\$10,000.00</b>	<b>0.42</b>
	<b>DECEMBER TOTALS</b>	<b>\$321,243.25</b>	<b>\$5,500,823.00</b>	<b>\$1,438,249.63</b>	<b>0.26</b>
	<i>Intrafund Transfers</i>				
01-2-09000-223-000-00	Non-Program Expenditure-Social Security Payments for Substitute Teachers	\$1.91	\$0.00	\$1.91	0.00
01-2-09000-233-000-00	Non-Program Expenditure-Retirement Contributions for Substitute Teachers	\$1.86	\$0.00	\$1.86	0.00
01-2-09000-237-000-00	Non-Program Expenditure-Increased Retirement Contributions	\$0.61	\$0.00	\$0.61	0.00
01-2-09000-913-000-00	NON-PGM EXPENDITURES - Fund Trsf to Activity Fund	\$7,276.06	\$0.00	\$7,276.06	0.00
01-2-09002-001-000-00	NON-PGM EXPENDITURES - Interfund Loan to Bond Fund	\$83,250.00	\$0.00	\$83,250.00	0.00
01-2-09005-000-000-00	NON-PGM EXPENDITURES - Interfund loan to Nutrition Fund	\$19,168.70	\$0.00	\$21,155.70	0.00
01-2-09005-220-000-00	NON-PGM EXPENDITURES - Interfund loan to Nutrition Fund FICA	\$547.05	\$0.00	\$547.05	0.00
01-2-09005-230-000-00	NON-PGM EXPENDITURES - Interfund loan to Nutrition Fund RET	\$458.90	\$0.00	\$458.90	0.00
01-2-09005-237-000-00	-Increased Retirement Contributions	\$151.72	\$0.00	\$151.72	0.00
01-2-09006-000-000-00	NON-PGM EXPENDITURES - Interfund Loan to Activity Fund	\$1,275.00	\$0.00	\$1,275.00	0.00
01-2-09006-220-000-00	NON-PGM EXPENDITURES - Interfund Loan to Activity Fund FICA	\$93.42	\$0.00	\$93.42	0.00
01-2-09006-230-000-00	NON-PGM EXPENDITURES - Interfund Loan to Activity Fund RET	\$89.10	\$0.00	\$89.10	0.00
01-2-09006-237-000-00	-Increased Retirement Contributions	\$29.43	\$0.00	\$29.43	0.00
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$433,587.01</b>	<b>\$5,500,823.00</b>	<b>\$1,552,580.39</b>	<b>0.28</b>
	<b>Depreciation Fund</b>				
02-2-02900-610-001-00	DEPR - General Supplies	\$0.00	\$7,500.00	\$2,566.31	34.21



# FRIEND PUBLIC SCHOOLS

Board of Education - Payments to be Approved  
1/10/2022

## Manual Checks/Funds Transfers done in Dec:

### GENERAL FUND

Payroll Fund	December payroll	\$	264,918.20
Bond Fund	loan to cover Dec 21 principal payment	\$	83,250.00
Nutrition Fund	loan to cover lagging reimbursements	\$	12,000.00
			<hr/>
			\$ 360,168.20

## January Presentations

### DEPRECIATION FUND

Young's Welding	Cart for riser and chair storage	\$	2,903.04
			<hr/>
			\$ 2,903.04

### GENERAL FUND

Activity Fund	January support	\$	2,000.00
Advanced Water Co	semi-annual maint agreement	\$	1,680.00
Anderson, Derek	reimb cell phone expense	\$	50.00
Beaver Hardware	supplies	\$	125.45
Black Hills Energy	natural gas	\$	1,207.86
Cavendish Square	periodicals	\$	195.54
Central Nebr Rehab Services	SPED services - PT, Vision	\$	1,105.76
City of Friend	utilities	\$	2,471.91
Constellation	natural gas	\$	3,138.61
Culligan	water softener	\$	236.00
ESU 6	SPED Services, Tech, Workshops	\$	65,428.57
Exeter Lumber	maint supplies	\$	43.42
Farmers Coop - Carquest	supplies	\$	67.14
Five Star Truck Center	bus washes	\$	89.97
Follett	library books	\$	271.24
Graham Tire	tires for bus	\$	722.52
Harris School Solutions	forms, accounting software	\$	1,052.66
Hill, Jeffory	reimburse mileage	\$	52.65
Hillyard	janitorial	\$	454.31
Hometown Leasing	monthly lease copiers, printers	\$	743.44
JW Pepper	music	\$	168.99
Menards - South	maint supplies	\$	20.96
MMC Contractors	repairs to RTU's, appliances	\$	3,521.50
Nebr Assoc of School Boards	online eval tool, reimb on State Conf meals	\$	100.00
Nebr Council of School Admin	principals conference regist - Stutzman	\$	265.00
Omaha World Herald	newspaper subscription	\$	89.49
Perry Law	legal services	\$	174.00
PowerSchool Group LLC	Canvas rostering sync	\$	371.00
Presto-X	exterminator	\$	154.00
Quill	supplies	\$	82.12
Qwik6	fuel	\$	1,828.15
Randy or Esther Kirchoff	rental of bus barn	\$	600.00
Seward County Independent	publish legals	\$	75.17
Shred-it	paper shredding	\$	113.21
Time Management Systems	monthly maint agree	\$	67.32
TK Elevator	monthly maint fee	\$	227.95
Unite Private Networks	WAN lease	\$	556.42
USBank VISA	activity purchases	\$	650.09
USBank VISA	DG - supplies	\$	157.25

USBank VISA	Phillips, Caseys - gas for school vans	\$	231.13
USBank VISA	Qwik6 - groceries for FACS	\$	87.62
USBank VISA	Mosyle - ipad mgmt	\$	5.04
USBank VISA	Amazon - supplies	\$	651.38
USBank VISA	Amazon - recess supplies	\$	484.39
USBank VISA	Accucut -media center supplies	\$	48.98
USBank VISA	AEDLand - AED supplies	\$	65.55
USBank VISA	USPS - envelopes	\$	354.95
USBank VISA	Walmart - supplies	\$	9.87
USBank VISA	Qwik 6 - staff supplies	\$	116.68
VVS	workroom supplies	\$	37.25
Wage Works	monthly admin fee	\$	138.00
WestMusic	percussion supplies	\$	477.95 <i>Foundation will reimburse</i>
Windstream	telephone	\$	384.06
Young's Welding	shop supplies	\$	219.32
	TOTAL		<u>\$ 93,671.84</u>
<b>LATE PRESENTATION:</b>			
Nebraska Safety Center - UNK	pupil transp training - 2	\$	325.00
			<u><u>\$ 93,996.84</u></u>



# Mrs. Stutzman's Principal Report



"We are a Rainbow of Possibilities"

## January

### What has happened....

- Secondary Winter Concert
- Winter testing
- Bulldog Buddies and Winter Pep Rally
- Winter break
- Cohort at Shickley
- Sadie Hawkins Dance
- Met with the seniors about attendance policy and thoughts/ideas

### What is coming up....

- Second round of teacher evaluations
- Dr. Kubicek is coming for dental evaluations/check ups (available for kids)
- Para evaluations
- I love Public School Day Jan. 19
- Planning and preparations for the 22-23 school year (Hiring K-12 Sped Teacher)
- Hosting Conference Speech Meet Feb. 9
- Parent teacher conferences Feb. 16
- Step Challenge

### 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

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To: Board of Education

CC: Principal

From: Derek Anderson, Superintendent

Date: December 10, 2022

RE: Monthly Report

### **Board Items**

- 1) I have been working on next year's calendar.
  - a) Calendar is attached with this report in Sparq
  - b) This calendar gives some of what staff was looking for while also working with Exeter-Milligan to align our calendars when we need them to.
- 2) I will attend an NASB Needs-Resources Workshop the evening of Feb. 3.
- 3) Coop with Exeter-Milligan will move forward with Track, Golf, One Act and Speech and possibly other sports depending on interest (Girls Golf and Wrestling).
- 4) I continue to be in communication with Paul Sheffield in terms of working together with our shared FFA program and continued joint activity offerings.
- 5) I believe it is time to work with NASB on a board retreat.
  - a) I have been in contact with Marcia Herring and we will work to get something on the calendar for March.

### **Staff Items**

- 1) Was a part of a zoom meeting in regards to the Omicron variant of the coronavirus.
  - a) Report is that the wave is coming in the next two weeks.
  - b) Mild form, but could affect staffing if many of our staff get sick.
  - c) We would follow masking and isolation protocols that have been discussed by Public Health Solutions
  - d) I will continue to monitor
- 2) January 31 will be the date for our Title I Review

### **Facility & Finance Items**

- 1) Greenhouse - 34 Electric is finishing up wiring.



- 2) Scoreboard - I am comfortable with moving forward on this to have this ready to go for the fall. This is an action item.
- 3) Technology and other odds and ends - I will be working with Chris Niveen to look at what the greater needs are in terms of technology infrastructure in the district.
  - a) Chris has mentioned some items to me in passing that may need to be done within the next three years.
  - b) Hope to have more information for you as my meeting with him is the day after the board meeting.
  - c) Will look at having Chris speak to the board in Spring as well.



# Friend Public School 2022-23 Calendar

## AUGUST

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

## SEPTEMBER

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

## OCTOBER

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## NOVEMBER

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

## DECEMBER

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Qtr.	Ends	Teacher Days Scheduled
1	10/14	45
2	12/21	46
3	3/10	46
4	5/24	48
	Total	185

## August

- 2 Flex day – Aug 2-13
- 12 PD/Teacher Workday
- 15 PD/Teacher Workday
- 16 First Day of School – 2:00 out

## September

- 5 NO SCHOOL – Labor Day
- 6 Teacher Cohort Day

## October

- 5 PT Conferences – 12:30 out
- 7 NO SCHOOL – Fall Break

## November

No School Nov. 23-25

## December

- 22 End Quarter 2
- Holiday Break Dec -Jan
- [NSAA Moratorium Dec 23-27](#)

## January

- 4 Teacher Work Day
- 3 Teacher Cohort Day

## February

- 22 PT Conferences – 12:30 out
- 24 No School

## March

- No School 9-10
- 8 End Quarter 3
- 15 Conference Quiz Bowl

## April

No School 7 & 10

## May

- 13 Graduation
- 18 Last Day of School-12:30 out
- 19 Teacher Workday

## JANUARY

S	M	T	W	T	F	S
	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

## FEBRUARY

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

## MARCH

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

## APRIL

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23/30	24	25	26	27	28	29

## MAY

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Teacher Workday/No Students

No School Break Days

Flex Day

Dismiss 12:30

Dismiss 2:00

Friend, Nebraska  
January 10, 2022

A meeting of the Board of Education (the “**Board**”) of Saline County School District 0068 (Friend Public Schools) in the State of Nebraska (the “**District**”) was held at the meeting place of the Board, \_\_\_\_\_, Friend, Nebraska, on Monday, January 10, 2022, at \_\_\_\_ p.m., the same being open to the public and preceded by advance publicized notice duly given in strict compliance with the provisions of the Open Meetings Act, Chapter 84, Article 14, Reissue Revised Statutes of Nebraska, as amended, as set forth on **Exhibit A** attached hereto stating (a) the date, time and place of the meeting; (b) that an agenda for the meeting, kept continuously current, was available for public inspection at the \_\_\_\_\_ in Friend, Nebraska; and (c) that the meeting would be open to the attendance of the public. Each Board Member was also given advance notice of the meeting as acknowledged on **Exhibit B** attached hereto. Additionally, reasonable efforts were made to provide advance notice of the date, time, and place of the meeting to all news media requesting the same.

The President, \_\_\_\_\_, presided, and the Secretary, \_\_\_\_\_, recorded the proceedings. The meeting was called to order and on roll call the following Board Members were present: \_\_\_\_\_;

the following Board Members were absent: \_\_\_\_\_. A quorum being present and the meeting duly convened, the following proceedings were had and done while the meeting was open to the attendance of the public. The President publicly announced the location of a current copy of the Open Meetings Act posted in the meeting room for access by the public.

\* \* \* \* \*

(Omitted Proceedings)

\* \* \* \* \*

The President stated that the next item on the agenda was to consider the adoption of a resolution authorizing the issuance of general obligation refunding bonds of the District and levying a tax to pay the principal of and interest on such bonds. Board Member \_\_\_\_\_ introduced a resolution (the “**Bond Resolution**”) entitled as follows and moved its passage and adoption:

**RESOLUTION AUTHORIZING THE ISSUANCE, SALE AND DELIVERY OF GENERAL OBLIGATION REFUNDING BONDS, IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED \$4,800,000; PRESCRIBING THE FORM OF THE BONDS; FIXING IN PART AND PROVIDING FOR THE FIXING IN PART OF THE TERMS OF THE BONDS; PROVIDING FOR THE LEVY AND COLLECTION OF TAXES TO PAY THE PRINCIPAL OF AND INTEREST ON THE BONDS; AUTHORIZING CERTAIN OUTSTANDING BONDS TO BE CALLED FOR REDEMPTION; AND RELATED MATTERS.**

Board Member \_\_\_\_\_ seconded the adoption of the Bond Resolution. On roll call vote, the following Board Members voted in favor of the passage of the Bond Resolution: \_\_\_\_\_

\_\_\_\_\_;

\_\_\_\_\_; the following Board Members voted against the passage of the Bond Resolution:

\_\_\_\_\_;

\_\_\_\_\_; the following Board Members were absent or did not vote:

\_\_\_\_\_. The passage and adoption of the Bond Resolution having been agreed upon by a majority of the Board, the President declared the Bond Resolution passed and adopted and, in the presence of the Board, signed and approved the Bond Resolution, and the Secretary attested to its passage and approval by signing the same. A true and complete copy of the Bond Resolution is attached hereto as **Exhibit C**.

\* \* \* \* \*

(Other Proceedings)

\* \* \* \* \*

There being no further business to come before the meeting, on motion duly made, seconded and carried by unanimous vote, the meeting was adjourned.

By: \_\_\_\_\_

Secretary  
Saline County School District 0068  
(Friend Public Schools)  
in the State of Nebraska

**EXHIBIT A**

**AFFIDAVIT OF PUBLICATION OF  
NOTICE OF MEETING**

**ACKNOWLEDGMENT OF RECEIPT OF  
ADVANCE NOTICE OF MEETING**

**ACKNOWLEDGMENT OF RECEIPT OF  
ADVANCE NOTICE OF MEETING**

We, the undersigned, constituting all of the Members of the Board of Education (the “**Board**”) of Saline County School District 0068 (Friend Public Schools) in the State of Nebraska (the “**District**”), hereby acknowledge receipt of advance notice of the regular meeting of the Board and the agenda for the same held Monday, January 10, 2022, at \_\_:\_\_ p.m., in the \_\_\_\_\_, \_\_\_\_\_, Friend, Nebraska.

**DATED:** January 10, 2022.

\_\_\_\_\_  
President

\_\_\_\_\_  
Vice President

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

**BOND RESOLUTION**

**RESOLUTION AUTHORIZING THE ISSUANCE, SALE AND DELIVERY OF GENERAL OBLIGATION REFUNDING BONDS, IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED \$4,800,000; PRESCRIBING THE FORM OF THE BONDS; FIXING IN PART AND PROVIDING FOR THE FIXING IN PART OF THE TERMS OF THE BONDS; PROVIDING FOR THE LEVY AND COLLECTION OF TAXES TO PAY THE PRINCIPAL OF AND INTEREST ON THE BONDS; AUTHORIZING CERTAIN OUTSTANDING BONDS TO BE CALLED FOR REDEMPTION; AND RELATED MATTERS.**

**BE IT RESOLVED BY THE BOARD OF EDUCATION OF SALINE COUNTY SCHOOL DISTRICT 0068 (FRIEND PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA:**

**Section 1.** The Board of Education (the “**Board**”) of Saline County School District 0068 (Friend Public Schools) in the State of Nebraska (the “**District**”), hereby finds and determines:

(a) The District is duly organized as a Class III School District under Sections 79-102 and 79-407, Reissue Revised Statutes of Nebraska, as amended, maintaining both elementary and high school grades under the direction of a single Board of Education, the District embracing territory having more than one thousand and less than one hundred fifty thousand inhabitants.

(b) The District has heretofore issued and there are now outstanding and unpaid the following valid interest bearing obligations of the District:

(i) General Obligation Refunding Bonds, Series 2017, in the outstanding principal amount of \$4,675,000, dated May 15, 2017 (the “**Outstanding Bonds**”), which mature and bear interest as follows:

<u>Principal Amount</u>	<u>Maturing December 15 of Year</u>	<u>Interest Rate</u>
\$420,000	2022	1.850%
435,000	2023	2.000
440,000	2024	2.200
445,000	2025	2.350
460,000	2026	2.450
470,000	2027	2.550
485,000	2028	2.650
495,000	2029	2.750
505,000	2030	2.900
520,000	2031	3.050

The Outstanding Bonds are redeemable at the option of the District at any time on or after May 15, 2022, at a redemption price equal to the principal amount thereof plus accrued interest to the date fixed for redemption (the “**Redemption Date**”).

(c) (i) All of the Outstanding Bonds are valid, interest bearing obligations of the District; (ii) since the Outstanding Bonds were issued, the rates of interest available in the market have so declined that by issuing its refunding bonds, to provide funds for the payment and redemption of all or a portion of the Outstanding Bonds, as determined by an Authorized Officer (defined herein), a substantial savings in the amount of yearly running interest will be made to the District; (iii) all or a portion of the Outstanding Bonds (as called for redemption, the “**Refunded Bonds**”) are herein authorized to be called for redemption; (iv)

for the purpose of providing for the payment and redemption of the Refunded Bonds as above set out and to pay costs of issuance thereof, it is in the best interest of the District to issue general obligation refunding bonds of the District, in the aggregate stated principal amount of not to exceed \$4,800,000; and (v) except as set forth herein, the District has no bond sinking funds on hand for the retirement of the Refunded Bonds not required for the timely payment of principal and interest due on the Redemption Date.

(d) Upon satisfaction of the terms and conditions set forth in **Section 2** hereof, it is necessary, desirable and advisable that the District issue its general obligation refunding bonds, for the purpose of providing funds which, together with other funds of the District legally available for such purposes, shall be sufficient for the payment and redemption of the Refunded Bonds on the Redemption Date.

(e) All conditions, acts and things required by law to exist or to be done precedent to the issuance of general obligation refunding bonds of the District in the principal amount of not to exceed \$4,800,000, for such purposes do exist and have been done in due form and time as required by law.

**Section 2.** (a) For the purpose of refunding the Refunded Bonds and paying the costs of issuing bonds as described herein, the issuance, sale and delivery of general obligation refunding bonds of the District, is hereby authorized and directed in an aggregate stated principal amount not to exceed \$4,800,000, (the “**Bonds**”). The Bonds shall be sold pursuant to a negotiated sale with D.A. Davidson & Co. (the “**Purchaser**”). The Bonds shall be issued in fully registered form in the denomination of \$5,000 or any integral multiple thereof, not exceeding the amount maturing in any one year, and shall be numbered from R-1 upward in the order of their issuance.

(b) The Superintendent or President of the Board (each, an “**Authorized Officer**”) is each individually hereby authorized and directed, in the exercise of his or her independent judgment and absolute discretion, to hereafter, from time to time, specify, set, designate, determine, establish and appoint, as the case may be, and in each case in accordance with and subject to the provisions of this Resolution, (1) the date of original issue of the Bonds, (2) the aggregate stated principal amount of Bonds to be issued (which shall in no event exceed \$4,800,000 in the aggregate, provided, however, in the event the Bonds are sold with a net original issue discount such aggregate principal amount may be increased in an amount necessary to compensate for any such net original issue discount), (3) any original issue premium or original issue discount properly allocable to each maturity of the Bonds, (4) the principal payment dates for the Bonds and the principal amount of Bonds to mature on each of such dates, (5) the date of final maturity of the Bonds, which shall in no event be later than December 15, 2031, (6) the date or dates upon which the Bonds shall be sold, (7) the rate or rates of interest to be carried by each maturity of the Bonds (which shall result in at least 3.00% present value savings over the Refunded Bonds being refunded by the Bonds), (8) the method by which such rate or rates of interest shall be calculated and the interest payment dates and record date for the Bonds, (9) whether or not the Bonds shall be subject to redemption prior to their stated maturity and, if subject to such prior redemption, (A) the provisions and procedures governing such prior redemption, (B) the nature of any notice to be given in the event of any such prior redemption, (C) the redemption price or prices payable upon such redemption (not to exceed 104%) and (D) the respective periods in which each redemption price shall be payable, (10) the amount and due date of each sinking fund installment for Bonds that are term Bonds, (11) the Registrar for the Bonds, (12) the underwriting discount, not to exceed 0.80% of the stated principal amount of the Bonds, and the price at which the Bonds shall be sold to the Purchaser, (13) the form, contents, terms and provisions of the Bond Purchase Agreement and Registrar Agreement (each as hereinafter defined), (14) the form and contents of any closing and other documentation executed and delivered by the District in connection with the authorization, issuance, sale and delivery of the Bonds, (15) any transfer restrictions relating to the Bonds, and (16) all of the other terms of the Bonds not otherwise determined or fixed by the provisions of this Resolution.

(c) The Authorized Officers, or each individually, are hereby authorized to irrevocably call any or all of the Refunded Bonds for redemption on such date he or she determines appropriate, which date or dates shall be the Redemption Date hereunder. The Authorized Officers, or each individually, are hereby authorized to designate, approve, execute and deliver, as the case may be (i) the form, content, terms and provisions of any published and/or mailed notice of redemption with respect to the payment and redemption of the Refunded Bonds, (ii) an Escrow Agent, (iii) the form, content, terms and provisions of an Escrow Agreement with the Escrow Agent for the purpose of providing for the deposit in trust with the Escrow Agent a portion of the net proceeds of the Bonds, the investment of such net proceeds pending their application, the application of such proceeds and any investment income to the payment of all of the principal of and interest on the Refunded Bonds maturing on or before each respective Redemption Date and the application of the balance of such proceeds and any investment income thereof to the redemption and retirement of the Refunded Bonds on each respective Redemption Date.

(d) Payments of interest due on the Bonds prior to maturity or earlier redemption shall be made by the Registrar (hereinafter defined) by mailing a check or draft in the amount due for such interest on each interest payment date to the registered owner of each Bond, as of the record date for such interest payment date, to such owner's registered address as shown on the books of registration required to be maintained pursuant to **Section 5**. Payment of the principal or redemption price of and interest on any Bond at maturity or earlier redemption shall be made upon presentation and surrender of such Bond as the same shall become due and payable at maturity, upon redemption or otherwise, in lawful money of the United States of America at the office of the Registrar. Notwithstanding the foregoing, Bonds issued in book-entry form shall be paid in accordance with **Section 2(e)**.

(e) The Bonds shall be executed on behalf of the District by the manual or facsimile signatures of the President and Secretary. The Bonds shall initially be issued in book-entry form only using the services of The Depository Trust Company (the "**Depository**"), with one typewritten bond per maturity being issued to the Depository. In such connection such officers are authorized to execute and deliver a letter of understanding and representation (the "**Representation Letter**") in the form required by the Depository, for and on behalf of the District, which shall thereafter govern matters with respect to registration, transfer, payment and redemption of the Bonds. Upon the issuance of the Bonds in book-entry form, the following provisions shall apply:

(1) The District and the Registrar shall have no responsibility or obligation to any broker-dealer, bank or other financial institution for which the Depository holds Bonds as securities depository (each, a "**Bond Participant**") or to any person who is an actual purchaser of a Bond from a Bond Participant while the Bonds are in book-entry form (each, a "**Beneficial Owner**") with respect to the following:

(A) the accuracy of the records of the Depository, any nominees of the Depository or any Bond Participant with respect to any ownership interest in the Bonds;

(B) the delivery to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any notice with respect to the Bonds, including any notice of redemption; or

(C) the payment to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any amount with respect to the Bonds. The Registrar shall make payments with respect to the Bonds only to or upon the order of the Depository or its nominee and all such payments shall be valid and effective fully to satisfy and discharge the obligations with respect to such Bonds to the extent of the sum

or sums so paid. No person other than the Depository shall receive an authenticated Bond.

(2) Upon receipt by the Registrar of written notice from the Depository to the effect that the Depository is unable or unwilling to discharge its responsibilities, the Registrar shall issue, transfer and exchange Bonds requested by the Depository in appropriate amounts. Whenever the Depository requests the District and the Registrar to do so, the District and the Registrar will cooperate with the Depository in taking appropriate action after reasonable notice (A) to arrange, with the prior written consent of the District, for a substitute depository willing and able upon reasonable and customary terms to maintain custody of the Bonds or (B) to make available Bonds registered in whatever name or names the Beneficial Owners transferring or exchanging such Bonds shall designate.

(3) Subject to any operational requirements of the Depository, if the District determines that it is desirable that certificates representing the Bonds be delivered to the Beneficial Owners of the Bonds and so notifies the Registrar in writing, the Registrar shall so notify the Depository, whereupon the Depository will notify the Bond Participants of the availability through the Depository of certificates representing the Bonds. In such event, the District and the Registrar shall issue, transfer or exchange certificates representing the Bonds as requested by the Depository in appropriate amounts and in authorized denominations.

(4) Notwithstanding any other provision of this Resolution to the contrary, so long as any Bond is registered in the name of the Depository or any nominee thereof, all payments with respect to such Bond and all notices with respect to such Bond shall be made and given, respectively, to the Depository as provided in the Representation Letter.

(5) Registered ownership of the Bonds may be transferred on the books of registration maintained by the Registrar, and the Bonds may be delivered in physical form to the following:

(A) any successor securities depository or its nominee;

(B) any persons, upon (i) the resignation of the Depository from its functions as depository or (ii) termination of the use of the Depository pursuant to this **Section 2**.

(6) In the event of any partial redemption of a Bond, unless and until such partially redeemed Bond has been replaced in accordance with the provisions of this **Section 2**, the books and records of the Registrar shall govern and establish the principal amount of such Bond as is then outstanding and all of the Bonds issued to the Depository or its nominee shall contain a legend to such effect.

If for any reason the Depository resigns and is not replaced, the District shall immediately provide a supply of printed bond certificates, duly executed by the manual or facsimile signatures of the President and Secretary, for issuance upon transfers from the Depository and subsequent transfers or in the event of partial redemption. In the event that such supply of bonds shall be insufficient to meet the requirements of the District and Registrar for issuance of replacement bonds upon transfer or partial redemption, the District agrees to order printed an additional supply of bonds and to direct their execution by the manual or facsimile signature of its then duly qualified and acting President and Secretary. In case any officer whose signature or facsimile thereof shall appear on any Bond shall cease to be such officer before the delivery of such Bond (including any bonds delivered to the Registrar for issuance upon transfer), such signature or such facsimile signature shall nevertheless be valid and sufficient for all

purposes the same as if such officer or officers had remained in office until the delivery of such Bond. No Bond shall be valid or obligatory for any purpose or entitled to any security or benefit under this Resolution unless and until the Certificate of Authentication thereon shall have been duly executed by the Registrar. Certificates of Authentication on different Bonds need not be signed by the same representative. The executed Certificate of Authentication on each Bond shall be conclusive evidence that it has been authenticated and delivered under this Resolution.

(f) Any Bond issued upon transfer or exchange thereof shall be dated as of the date of original issue of such Bond or the interest payment date six months preceding the interest payment date next following the date of registration thereof in the office of the Registrar, as shall be appropriate, unless such date of registration shall be an interest payment date, in which case they shall be dated as of such date of registration; provided, however, that if, as shown by the records of the Registrar, interest on such Bond shall be in default, the Bond issued in lieu thereof may be dated as of the date to which interest has been paid in full on such surrendered Bond; and provided further, that if the date of registration shall be prior to the first interest payment date, such Bond shall be dated as of the date of original issue thereof. The Bonds shall bear interest from the date of original issue thereof.

(g) When any Bond shall have been duly called for redemption and payment thereof duly made or provided for, interest thereon shall cease from and after the date specified for the redemption thereof.

(h) Both the principal of and interest on the Bonds shall be payable at the office of the Registrar in any coin or currency of the United States of America which at the time of such payment is legal tender for public and private debts.

(i) If the date for payment of the principal of or interest on the Bonds shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the city where the principal corporate trust office of the Registrar is located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such day shall have the same force and effect as if made on the nominal date of payment.

(j) An Authorized Officer, in her or his discretion, may authorize the printing of CUSIP identification numbers on the Bonds. In the event such numbers are imprinted on the Bonds, no such number shall constitute a part of the contract evidenced by the particular Bond upon which it is imprinted, and no liability shall be attached to the District, or to any officer or agent thereof, including the Registrar, by reason of such numbers or any use made thereof, including any use thereof made by the District, any such officer, the Registrar, or by reason of any inaccuracy, error or omission with respect thereto or in such use.

(k) The Bonds, registration provisions, form of authentication and form of assignment pertaining thereto shall be substantially in the form set forth below with such changes as may be determined upon by an Authorized Officer and such other necessary or appropriate variations, omissions and insertions as are incidental to numbering, denominations, interest rate or rates, registration provisions, redemption provisions and other details thereof or as are otherwise permitted or required by law or this Resolution.

(l) In the event that payments of interest due on the Bonds on an interest payment date are not timely made, such interest shall cease to be payable to the registered owners as of the record date for such interest payment date and shall be payable to the registered owners of the Bonds as of a special date of record for payment of such defaulted interest as shall be designated by the Registrar whenever money for the purpose of paying such defaulted interest becomes available.

(m) The Bonds shall be in substantially the following form:

[FORM OF BONDS]

UNITED STATES OF AMERICA  
STATE OF NEBRASKA  
COUNTY OF SALINE

GENERAL OBLIGATION REFUNDING BOND, SERIES 2022  
OF SALINE COUNTY SCHOOL DISTRICT 0068

No. R-

§

<u>Interest Rate</u> %	<u>Maturity Date</u> _____, 20__	<u>Date of Original Issue</u> _____, 2022	<u>CUSIP</u>
---------------------------	-------------------------------------	--	--------------

Registered Owner: Cede & Co.  
13-2555119

**Principal Amount:**

KNOW ALL PERSONS BY THESE PRESENTS: That Saline County School District 0068, in the State of Nebraska (the "District"), hereby acknowledges itself to owe and for value received promises to pay to the registered owner specified above, or registered assigns, the principal amount specified above in lawful money of the United States of America on the date of maturity specified above with interest thereon to maturity (or earlier redemption) from the date of original issue shown above or most recent Interest Payment Date, whichever is later, at the rate per annum specified above, payable on \_\_\_\_\_, 20\_\_ and semiannually thereafter on \_\_\_\_\_ and \_\_\_\_\_ of each year (each, an "Interest Payment Date"). Said interest shall be computed on the basis of a 360-day year consisting of twelve 30-day months. The principal of this bond, together with unpaid accrued interest due at maturity or upon earlier redemption, is payable upon presentation and surrender of this bond at the principal corporate trust office of \_\_\_\_\_, the Paying Agent and Registrar in \_\_\_\_\_, Nebraska. Interest on this bond due prior to maturity or earlier redemption will be paid on each Interest Payment Date by a check or draft mailed on such Interest Payment Date by the Paying Agent and Registrar to the registered owner of this bond, as shown on the books of record maintained by the Paying Agent and Registrar, at the close of business on the fifteenth day immediately preceding the Interest Payment Date, to such owner's address as shown on such books and records. Any interest not so timely paid shall cease to be payable to the person entitled thereto as of the record date such interest was payable and shall be payable to the person who is the registered owner of this bond (or of one or more predecessor bonds hereto) on such special record date for payment of such defaulted interest as shall be fixed by the Paying Agent and Registrar whenever monies for such purpose become available. For the prompt payment of this bond, both principal and interest, as the same become due, the full faith, credit and resources of said District are hereby irrevocably pledged.

This bond is one of an issue of fully registered bonds of the total principal amount of \_\_\_\_\_ Dollars (\$ \_\_\_\_\_), of even date and like tenor herewith, except as to date of maturity and rate of interest and denomination, which were issued by said District for the purpose of refunding \$ \_\_\_\_\_ principal amount of \_\_\_\_\_ (the "Refunded Bonds"), under the authority of and in full compliance with the constitution and laws of the State of Nebraska, authorized pursuant to a resolution duly passed (the "Resolution") and proceedings duly and legally had by the President and Board of the District.

Any or all of the bonds are subject to redemption at the option of the District prior to the stated maturities thereof, in whole or in part, at any time on or after \_\_\_\_\_, 20\_\_, at par plus the interest

accrued on the principal amount being redeemed to the date fixed for redemption. Notice of redemption shall be given by mail to the registered owner of any bond to be redeemed in the manner specified in the Resolution. Individual bonds shall be redeemed in part but only in the amount of \$5,000 or integral multiples thereof.

This bond is transferable by the registered owner or such owner's attorney duly authorized in writing at the principal corporate trust office of the Paying Agent and Registrar in \_\_\_\_\_, Nebraska, upon surrender and cancellation of this bond, and thereupon a new bond or bonds of the same aggregate principal amount, interest rate and maturity will be issued to the transferee as provided in the Resolution, subject to the limitations therein prescribed. The District, the Paying Agent and Registrar and any other person may treat the person in whose name this bond is registered as the absolute owner hereof for the purpose of receiving payment due hereunder and for all purposes and shall not be affected by any notice to the contrary, whether this bond be overdue or not.

If the date for payment of the principal or interest on this bond shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the city where the principal corporate trust office of the Paying Agent and Registrar is located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such date shall have the same force and effect as if made on the nominal date of payment.

AS PROVIDED IN THE RESOLUTION REFERRED TO HEREIN, UNTIL THE TERMINATION OF THE SYSTEM OF BOOK-ENTRY-ONLY TRANSFERS THROUGH THE DEPOSITORY TRUST COMPANY, NEW YORK, NEW YORK (TOGETHER WITH ANY SUCCESSOR SECURITIES DEPOSITORY APPOINTED PURSUANT TO THE RESOLUTION, "DTC"), AND NOTWITHSTANDING ANY OTHER PROVISIONS OF THE RESOLUTION TO THE CONTRARY, A PORTION OF THE PRINCIPAL AMOUNT OF THIS BOND MAY BE PAID OR REDEEMED WITHOUT SURRENDER HEREOF TO THE PAYING AGENT AND REGISTRAR. DTC OR A NOMINEE, TRANSFEREE OR ASSIGNEE OF DTC OF THIS BOND MAY NOT RELY UPON THE PRINCIPAL AMOUNT INDICATED HEREON AS THE PRINCIPAL AMOUNT HEREOF OUTSTANDING AND UNPAID. THE PRINCIPAL AMOUNT HEREOF OUTSTANDING AND UNPAID SHALL FOR ALL PURPOSES BE THE AMOUNT DETERMINED IN THE MANNER PROVIDED IN THE RESOLUTION.

UNLESS THIS BOND IS PRESENTED BY AN AUTHORIZED OFFICER OF DTC (A) TO THE PAYING AGENT AND REGISTRAR FOR REGISTRATION OF TRANSFER OR EXCHANGE OR (B) TO THE PAYING AGENT AND REGISTRAR FOR PAYMENT OF PRINCIPAL, AND ANY BOND ISSUED IN REPLACEMENT HEREOF OR SUBSTITUTION HEREFOR IS REGISTERED IN THE NAME OF DTC AND ANY PAYMENT IS MADE TO DTC OR ITS NOMINEE, ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL BECAUSE ONLY THE REGISTERED OWNER HEREOF, DTC OR ITS NOMINEE, HAS AN INTEREST HEREIN.

IT IS HEREBY CERTIFIED AND WARRANTED that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this bond did exist, did happen, and were done and performed in regular and due form and time as required by law, and that the indebtedness of the District, including this bond, does not exceed any limitation imposed by law. The District agrees that it shall cause to be made annually, in addition to all other taxes, a special levy of taxes upon all of the taxable property which the District levied upon for the Refunded Bonds refunded by this series of Bonds, for the purpose of paying and sufficient to pay in full the principal of and interest on this bond and the bonds of this issue as and when such principal and interest respectively become due.

This bond shall not be valid and binding on the District until authenticated by the Paying Agent and Registrar.

IN WITNESS WHEREOF, the Board of Education of the District has caused this bond to be executed on behalf of the District with the facsimile signatures of the President and the Secretary of said Board, all as of the date of original issue shown above.

SALINE COUNTY SCHOOL  
DISTRICT 0068,  
IN THE STATE OF NEBRASKA

ATTEST:

\_\_\_\_\_  
(facsimile signature)  
Secretary

\_\_\_\_\_  
(facsimile signature)  
President

**CERTIFICATE OF AUTHENTICATION**

This bond is one of the bonds authorized by resolution of the Board of Education of Saline County School District 0068, in the State of Nebraska, as described in the foregoing bond.

\_\_\_\_\_  
\_\_\_\_\_, NEBRASKA  
Paying Agent and Registrar

By \_\_\_\_\_  
Authorized Signature

**ASSIGNMENT**

FOR VALUE RECEIVED, the undersigned hereby sells, assigns and transfers unto

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Print or Type Name, Address and Social Security Number  
or other Taxpayer Identification Number of Transferee

the within Bond and all rights thereunder, and hereby irrevocably constitutes and appoints \_\_\_\_\_ agent to transfer the within Bond on the Bond Register kept by the Paying Agent for the registration thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

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NOTICE: The signature to this assignment must correspond with the name of the Registered Owner as it appears upon the face of the within Bond in every particular.

Medallion Signature Guarantee:

**Section 3.** The Board hereby represents, covenants, and warrants that it shall, for so long as any Bond of such series remains outstanding, annually provide for the levy and collection of a tax in addition to all other taxes upon all of the taxable property which the District levied upon for the Refunded Bonds, sufficient in rate and amount to pay the principal or redemption price of and interest on the Bonds as the same becomes due and payable.

**Section 4.** The Treasurer of the District or a bank or trust company as determined by an Authorized Officer shall be designated as (a) paying agent for the payment of principal of and interest on the Bonds and (b) bond registrar with respect to the registration, transfer and exchange of Bonds (the “**Registrar**”). If a bank or trust company is designated as Registrar, the District is authorized to enter into the Registrar and Paying Agent Agreement (the “**Registrar Agreement**”) dated the date of its execution and delivery between the District and the Registrar in substantially the form determined by an Authorized Officer in accordance with the provisions of **Section 2(b)** (a copy of which shall be filed in the records of the District). An Authorized Officer is authorized to execute the Registrar Agreement with such changes therein as such official deems appropriate, for and on behalf of and as the act and deed of the District.

The District will at all times maintain a Registrar meeting the qualifications herein described for the performance of the duties hereunder. The District reserves the right to appoint a successor Registrar by (1) filing with the bank or trust company then performing such function a certified copy of the proceedings giving notice of the termination of such bank or trust company and appointing a successor, and (2) causing notice to be given by first-class mail to each registered owner. No resignation or removal of the Registrar shall become effective until a successor has been appointed and has accepted the duties of the Registrar.

Each Registrar appointed hereunder shall at all times be a commercial banking association or corporation or trust company organized and in good standing and doing business under the laws of the United States of America or of the State of Nebraska, authorized under such laws to exercise trust powers and subject to supervision or examination by federal or state regulatory authority.

The Registrar shall be paid the usual fees and expenses for its services in connection therewith.

**Section 5.** As long as any of the Bonds remain outstanding, the District shall maintain and keep at the office of the Registrar an office or agency for the payment of the principal or redemption price of and interest on the Bonds, and for the registration and transfer of the Bonds, and shall also keep at such office of the Registrar books for such registration and transfer.

Upon surrender for transfer of any fully registered Bond at the office of the Registrar with a written instrument of transfer satisfactory to the Registrar, duly executed by the registered owner or its duly authorized attorney, and upon payment of any tax, fee or other governmental charge required to be paid with respect to such transfer, the District shall execute and the Registrar shall authenticate and deliver, in the name of the designated transferee(s), one or more fully registered Bonds of any authorized denominations and of a like aggregate principal amount, interest rate and maturity.

Except as the right of exchange may be limited by an Authorized Officer, Bonds may, upon surrender thereof at the office of the Registrar, at the option of the registered owner thereof, be exchanged for an equal aggregate principal amount of Bonds of the same maturity and interest rate of any authorized denominations.

In all cases in which the privilege of exchanging Bonds or transferring Bonds is exercised, the District shall execute and the Registrar shall deliver Bonds in accordance with the provisions of this

Resolution. For every such exchange or transfer of Bonds, whether temporary or definitive, the District or the Registrar may make a charge sufficient to reimburse it for any tax, fee or other governmental charge required to be paid with respect to such exchange or transfer, which sum(s) shall be paid by the person requesting such exchange or transfer as a condition precedent to the exercise of the privilege of making such exchange or transfer. The District shall not be obligated to make any such exchange or transfer of Bonds during the 15 days next preceding the date of the first publication or the mailing (if there is no publication) of notice of redemption in the case of a proposed redemption of Bonds. The District and the Registrar shall not be required to make any transfer or exchange of any Bonds called for redemption.

As to any Bond, the person in whose name the same shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and the payment of or on account of the principal or redemption price of and the interest on any such Bond shall be made only to or upon the order of the registered owner thereof or its legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond, including the interest thereon, to the extent of the sum(s) so paid.

**Section 6.** (a) An Authorized Officer is hereby authorized to enter into a Bond Purchase Agreement between the District and the Purchaser under which the District agrees to sell the Bonds to the Purchaser, upon the terms and conditions set forth therein and with such changes therein as shall be approved by an Authorized Officer, which officer is hereby authorized to execute a Bond Purchase Agreement for and on behalf of the District, such officer's signature thereon being conclusive evidence of his or her approval thereof (the "**Bond Purchase Agreement**"). An Authorized Officer shall be responsible for delivery of the Bonds and for all other ministerial acts relating to the Bonds. Each Authorized Officer and all other officers of the Board are hereby authorized to take all actions subsequent to the sale of the Bonds in accordance with the provisions of this Resolution as may be required for the delivery of the Bonds to the Purchaser thereof. Such officials are hereby authorized to execute such orders, certificates, receipts and other documents as may be necessary or desirable for delivery and to receive the purchase price for the Bonds.

(b) The net sale proceeds of the Bonds, along with any necessary funds of the District on hand, shall be applied to the payment and satisfaction of all of the principal of and the interest on the Refunded Bonds falling due prior to, and as called for redemption on, the Redemption Date. Accrued interest received from the sale of the Bonds, if any, shall be applied to pay interest first falling due on the Bonds. Expenses of issuance of the Bonds may be paid from the proceeds of the Bonds. In order to satisfy the District's obligations on the Refunded Bonds, if determined necessary and appropriate by an Authorized Officer, such proceeds of the Bonds along with funds of the District on hand shall be set aside and held and invested in a special trust account which is hereby ordered established with a bank or trust company as determined by an Authorized Officer, to act as escrow agent (the "**Escrow Agent**"). The Escrow Agent shall have custody and safekeeping of the funds and investments which are to be set aside for the payment of the Refunded Bonds. For purposes of governing such escrow account and the holding and application of such funds and investments, the District shall enter into one or more contracts entitled "Escrow Agreement" with the Escrow Agent. The Authorized Officers, or each individually, are hereby authorized and directed to execute and deliver on behalf of the District said Escrow Agreement, including necessary counterparts, in the form and content as determined appropriate by such Authorized Officers, but with such changes and modifications therein as to them seem necessary, desirable, or appropriate for and on behalf of the District. The Authorized Officers, or each individually, are further authorized to approve the investments provided for in said Escrow Agreement, and to make any necessary subscriptions for United States Treasury Securities, State and Local Government Series, or to contract for the purchase of securities in the open market. Said proceeds shall be invested in obligations of the United States Government, direct or guaranteed, including United States Treasury Securities, State and Local

Government Series. To the extent that such proceeds are held in a bank depository account, such deposits shall be insured by insurance of the Federal Deposit Insurance Corporation or, to the extent not fully insured, fully collateralized in the same manner as is required for deposit of public funds. Any investment from the proceeds of the Bonds herein authorized shall mature not later than the Redemption Date. As provided in said Escrow Agreement, the proceeds of the Bonds herein authorized and investment earnings thereon shall be applied to the payment of the principal of and interest on the Refunded Bonds as the same become due on and prior to the Redemption Date, and as called for redemption on the Redemption Date. The District agrees that on the date or dates of original issue of the Bonds, or as soon thereafter as practicable, it shall deposit or otherwise have on hand with the Escrow Agent, from tax levy or other available sources, funds sufficient after taking into consideration available proceeds of the Bonds and investment earnings to provide funds for all payments due on the Refunded Bonds on or before the Redemption Date, and as called for redemption on the Redemption Date.

**Section 7.** The District's obligations under this Resolution shall be fully discharged and satisfied as to any Bond authorized and issued hereunder, and such Bond shall no longer be deemed outstanding hereunder when payment of the principal or redemption price thereof and accrued interest thereon to the date of maturity or redemption (a) shall have been made, or caused to have been made, in accordance with the terms thereof; or (b) shall have been provided for by depositing with the Registrar, or in escrow with a national or state bank having trust powers in trust solely for such payment of such Bond (1) sufficient money to make such payments; or (2) direct general obligations of, or obligations the principal of and interest on which are unconditionally guaranteed by, the United States of America (herein referred to as "**Government Obligations**"), in such amounts and with such maturities as to principal and interest as will insure the availability of sufficient money to make such payments, and such Bond shall thereupon cease to draw interest from the date fixed for its redemption or maturity and, except for the purposes of such payment, shall no longer be entitled to the benefits of this Resolution; provided that with respect to any Bond called or to be called for redemption prior to the stated maturity thereof, notice of redemption shall have been duly given. If money or Government Obligations shall have been deposited in accordance with the terms hereof with the Registrar or escrow agent in trust for that purpose sufficient to pay the principal or redemption price of or interest on any Bond to the date of maturity or redemption, all liability of the District for such payment shall forthwith cease, determine and be completely discharged, and such Bond shall no longer be considered outstanding.

**Section 8.** The preparation, use, distribution and delivery of a Preliminary Official Statement and a final Official Statement or other offering materials of the District in such forms and of such contents as an Authorized Officer shall, in the exercise of her or his independent judgment and absolute discretion determine to be necessary, proper, appropriate, advisable or desirable in order to effectuate the issuance, sale and delivery of the Bonds is hereby in all respects, authorized, directed, adopted, specified, accepted, ratified, approved and confirmed. An Authorized Officer shall deem any such offering materials as final for purposes of Rule 15c2-12 promulgated under the Securities and Exchange Act of 1934, as amended, as and to the extent required pursuant to Rule 15c2-12.

**Section 9.** The District hereby (a) authorizes and directs that an Authorized Officer execute and deliver, on the date of issue of the Bonds, a continuing disclosure undertaking (the "**Continuing Disclosure Undertaking**") in such form as shall be satisfactory to the District and in compliance with Rule 15c2-12 of the Securities and Exchange Commission, and (b) covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Undertaking. Notwithstanding any other provision of this Resolution, failure of the District to comply with the Continuing Disclosure Undertaking shall not be considered an event of default hereunder; however, any Participating Underwriter (as such term is defined in the Continuing Disclosure Undertaking) or any Beneficial Owner or any Registered Owner of a Bond (as such terms are defined in the Continuing Disclosure Undertaking) may take such actions as may be necessary and appropriate, including seeking

mandamus or specific performance by court order, to cause the District to comply with its obligations under this **Section 9**.

**Section 10.** All actions heretofore taken by an Authorized Officer and all other officers, officials, employees and agents of the District, including without limitation the expenditure of funds and the selection, appointment and employment of bond counsel and financial advisors and agents, in connection with issuance and sale of the Bonds, together with all other actions taken in connection with any of the matters which are the subject hereof, are in all respects authorized, adopted, specified, accepted, ratified, approved and confirmed.

**Section 11.** Without in any way limiting the power, authority or discretion elsewhere herein granted or delegated, the Board hereby (a) authorizes and directs each Authorized Officer and all other officers, officials, employees and agents of the District to carry out or cause to be carried out, and to perform such obligations of the District and such other actions as they, or any of them, in consultation with bond counsel, the Purchaser of the Bonds and its or their counsel, shall consider necessary, advisable, desirable or appropriate in connection with this Resolution, any Preliminary Official Statement and any Official Statement and other offering materials of the District used in connection with issuance, sale and delivery of the Bonds and the redemption of the Refunded Bonds, including without limitation and whenever appropriate the execution and delivery thereof and of all other related documents, instruments, certifications and opinions, and (b) delegates, authorizes and directs each Authorized Officer the right, power and authority to exercise her or his independent judgment and absolute discretion in (1) determining and finalizing all other terms and provisions to be carried by the Bonds not specifically set forth in this Resolution and (2) the taking of all actions and the making of all arrangements necessary, proper, appropriate, advisable or desirable in order to effectuate the issuance, sale and delivery of the Bonds and the redemption of the Refunded Bonds. The execution and delivery by an Authorized Officer or by any such other officers, officials, employees or agents of the District of any such documents, instruments, certifications and opinions, or the doing by them of any act in connection with any of the matters which are the subject of this Resolution, shall constitute conclusive evidence of both the District's and their approval of the terms, provisions and contents thereof and of all changes, modifications, amendments, revisions and alterations made therein and shall conclusively establish their absolute, unconditional and irrevocable authority with respect thereto from the District and the authorization, approval and ratification by the District of the documents, instruments, certifications and opinions so executed and the actions so taken.

**Section 12.** The District hereby covenants with the purchasers and holders of the Bonds herein authorized that it will make no use of the proceeds of said issue, including monies held in any sinking fund for the payment of principal and interest on said Bonds, which would cause said Bonds to be arbitrage bonds within the meaning of Sections 103 and 148 and other related sections of the Internal Revenue Code of 1986, as amended, (the "**Code**") and further covenants to comply with said Sections 103 and 148 and related sections and all applicable regulations thereunder throughout the term of said issue. The District hereby covenants and agrees to take all actions necessary under the Code to maintain the tax-exempt status (as to taxpayers generally) of interest payable on the Bonds herein authorized, including execution of a Federal Tax Certificate to be dated the date of issuance of the Bonds (a "**Tax Certificate**"). An Authorized Officer is hereby authorized to make any certifications and designation with respect to status of the Bonds under Section 265 of the Code as he or she deems appropriate (including "deem designating" the Bonds, as appropriate).

**Section 13. Rebate Account.** To ensure proper compliance with the tax covenants contained in **Section 12**, the District shall establish and an Authorized Officer shall maintain one or more accounts separate from any other fund or account established and maintained hereunder appropriately designated as the 2022 Rebate Account. All money at any time deposited in any Rebate Account in accordance with

the provisions of a Tax Certificate shall be held for the account of the District in trust for payment to the federal government of the United States of America, and neither the District nor any registered owner of any Bond shall have any rights in or claim to such money. All amounts deposited into or on deposit in any Rebate Account shall be governed hereby and by the related Tax Certificate. The District shall invest all amounts held in any Rebate Account in accordance with the related Tax Certificate. Money shall not be transferred from a Rebate Account except in accordance with the related Tax Certificate.

**Section 14.** The Secretary is directed to make and certify transcripts of the proceedings of the District precedent to the issuance of such Bonds, a copy of which shall be delivered to the Purchaser.

**Section 15.** (a) If any one or more of the provisions of this Resolution should be determined by a court of competent jurisdiction to be contrary to law, then such provisions shall be deemed severable from the remaining provisions of this Resolution and the invalidity thereof shall in no way affect the validity of the other provisions of this Resolution or of the Bonds and the registered owners of the Bonds shall retain all the rights and benefits accorded to them under this Resolution and under any applicable provisions of law.

(b) If any provision of this Resolution shall be held or deemed to be or shall, in fact, be inoperative or unenforceable or invalid in any particular case in any jurisdiction or jurisdictions, or in all cases because it conflicts with any constitution or statute or rule of public policy, or for any other reason, such circumstances shall not have the effect of rendering the provision in question inoperative or unenforceable or invalid in any other case or circumstance, or of rendering any other provision or provisions herein contained inoperative or unenforceable or invalid to any extent whatever.

**Section 16.** This Resolution shall take effect and be in force from and after its passage as provided by law.

**PASSED AND ADOPTED:** January 10, 2022

**SALINE COUNTY SCHOOL DISTRICT 0068  
(FRIEND PUBLIC SCHOOLS) IN THE STATE  
OF NEBRASKA**

ATTEST:

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

By: \_\_\_\_\_  
Secretary



**D | A | DAVIDSON**  
FIXED INCOME CAPITAL MARKETS

450 Regency Parkway, Suite 400  
Omaha, NE 68114  
(402) 397-5777  
(800) 206-7523  
FAX (402) 392-7908  
dadavidson.com  
D.A. Davidson & Co. member SIPC

October 25, 2021

Derek Anderson, Superintendent  
Saline County School District 0068  
(Friend Public Schools)  
501 Main Street  
Friend, NE 68359

Re: Underwriting Engagement and Disclosure Letter

Dear Derek:

On behalf of D.A. Davidson & Co. (“we” or “Davidson”), thank you for the opportunity to serve as underwriter for Saline County School District 0068 (Friend Public Schools) in the State of Nebraska (the “Issuer”) on the Issuer’s proposed offering and issuance of General Obligation Refunding Bonds, Series 2022 (the “Bonds”). This letter will confirm the terms of our engagement; however, it is anticipated that this letter will be replaced and superseded by a bond purchase agreement to be entered into by the parties (the “Purchase Agreement”) if and when the Bonds are priced following successful completion of the offering process.

1. Services to be Provided by Davidson. The Issuer hereby engages Davidson to serve as managing underwriter of the proposed offering and issuance of the Bonds, and in such capacity Davidson agrees to provide the following services:

- Review and evaluate the proposed terms of the offering and the Bonds
- Develop a marketing plan for the offering, including identification of potential investors
- Assist in the preparation of the official statement and other offering documents
- Contact potential investors, provide them with offering-related information, respond to their inquiries and, if requested, coordinate their due diligence sessions
- If the Bonds are to be rated, assist in preparing materials to be provided to securities ratings agencies and in developing strategies for meetings with the ratings agencies
- Consult with counsel and other service providers with respect to the offering and the terms of the Bonds
- Inform the Issuer of the marketing and offering process

- Negotiate the pricing, including the interest rate, and other terms of the Bonds
- Obtain CUSIP number(s) for the Bonds and arrange for their DTC book-entry eligibility
- Plan and arrange for the closing and settlement of the issuance and the delivery of the Bonds
- Perform such other usual and customary underwriting services as may be requested by the Issuer

As underwriter, Davidson will not be required to purchase the Bonds except pursuant to the terms of the Purchase Agreement, which will not be signed until successful completion of the pre-sale offering period. This letter does not obligate Davidson to purchase any of the Bonds.

2. No Advisory or Fiduciary Role. The Issuer acknowledges and agrees: (i) the primary role of Davidson, as an underwriter, is to purchase securities, for resale to investors, in an arm's-length commercial transaction between the Issuer and Davidson and that Davidson has financial and other interests that may differ from those of the Issuer.; (ii) Davidson is not acting as a municipal advisor, financial advisor, or fiduciary to the Issuer and Davidson has not assumed any advisory or fiduciary responsibility to the Issuer with respect to the transaction contemplated hereby and the discussions, undertakings and procedures leading thereto (irrespective of whether Davidson has provided other services or is currently providing other services to the Issuer on other matters or transactions); (iii) the only obligations Davidson has to the Issuer with respect to the transaction contemplated hereby expressly are set forth in this agreement; and (iv) the Issuer has consulted its own financial and/or municipal, legal, accounting, tax and other advisors, as applicable, to the extent it deems appropriate. If the Issuer desires to consult with and hire a municipal advisor for this transaction that has legal fiduciary duties to the Issuer the Issuer should separately engage a municipal advisor to serve in that capacity.

In addition, the Issuer acknowledges receipt of certain regulatory disclosures as required by the Municipal Securities Rulemaking Board and as outlined under the heading "REGULATORY DISCLOSURES" below. The Issuer further acknowledges Davidson may be required to supplement or make additional disclosures as may be necessary as the specific terms of the transaction progress.

3. Fees and Expenses. Davidson's proposed underwriting fee/spread shall not exceed 1.00% of the principal amount of the Bonds issued. The underwriting fee/spread will represent the difference between the price that Davidson pays for the Bonds and the public offering price stated on the cover of the final official statement. In addition to the underwriting fee/spread, the Issuer shall pay to Davidson a fee equal to \$-0- as compensation for its services in assisting in the preparation of the official statement and providing various financial analyses, and for the use of Davidson's capital to advance certain costs prior to settlement. The Issuer shall be responsible for paying or reimbursing Davidson for all other costs of issuance, including without limitation, bond counsel, underwriter's counsel, rating agency fees and expenses, third-party disclosure review, CUSIP, DTC, IPREO (electronic book-running/sales order system), printing and mailing/distribution charges and all other expenses incident to the performance of the Issuer's obligations under the proposed Bonds.

4. Term and Termination. The term of this engagement shall extend from the date of this letter to the closing of the offering of the Bonds except as may be superseded pursuant to a Purchase Agreement. Notwithstanding the forgoing, either party may terminate Davidson's engagement at any time without liability of penalty upon at least 30 days' prior written notice to the other party. If Davidson's engagement is terminated by the Issuer, the Issuer agrees to compensate Davidson for the services provided and to reimburse Davidson for its out-of-pocket fees and expenses incurred to the date of termination.

5. Limitation of Liability. The Issuer agrees neither Davidson nor its employees, officers, agents or affiliates shall have any liability to the Issuer for the services provided hereunder.

6. Miscellaneous. This letter shall be governed and construed in accordance with the laws of the State of Nebraska. This Agreement may not be amended or modified except by means of a written instrument executed by both parties hereto. This Agreement may not be assigned by either party without the prior written consent of the other party.

## REGULATORY DISCLOSURES

The Issuer has engaged D.A. Davidson & Co. (“Davidson”) to serve as an underwriter, and not as a Municipal Advisor, in connection with the issuance of the Bonds. The primary role of an underwriter is to purchase, or arrange for the placement of, securities in an arm’s-length commercial transaction between the issuer and the underwriter and that the underwriter has financial and other interests that differ from those of the issuer. As part of our services as underwriter, Davidson may provide advice concerning the structure, timing, terms, and other similar matters concerning the issuance of the Bonds. The specific terms of our engagement will be as set forth in a bond purchase agreement to be entered into by the parties if and when the Bonds are priced following successful completion of the offering process.

### 1. Dealer-Specific Conflicts of Interest Disclosures

Davidson has not identified any actual or potential material conflicts<sup>1</sup> that require disclosure.

### 2. Transaction-Specific Disclosures

Since Davidson has not recommended a “complex municipal securities financing” to the Issuer, additional disclosures regarding the financing structure for the Bonds are not required under MSRB Rule G-17. In accordance with the requirements of MSRB Rule G-17, if Davidson recommends a “complex municipal securities financing” to the Issuer, this letter will be supplemented to provide disclosure of the material financial characteristics of that financing structure as well as the material financial risks of the financing that are known to us and reasonably foreseeable at that time.

### 3. Standard Disclosures

#### A. Disclosures Concerning the Underwriters’ Role:

- (i) MSRB Rule G-17 requires an underwriter to deal fairly at all times with both municipal issuers and investors.
- (ii) An underwriter’s primary role is to purchase the Bonds with a view to distribution in an arm’s-length commercial transaction with the Issuer. The underwriter has financial and other interests that differ from those of the Issuer.
- (iii) Unlike a municipal advisor, the underwriter does not have a fiduciary duty to the Issuer under the federal securities laws and is, therefore, not required by federal law to act in the best interests of the Issuer without regard to its own financial or other interests.

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<sup>1</sup> Reference to *potential* material conflicts throughout this letter, refer to ones that are reasonably likely to mature into *actual* material conflicts during the course of the transaction, which is the standard required by MSRB Rule G-17

- (iv) The Issuer may choose to engage the services of a municipal advisor with a fiduciary obligation to represent the Issuer's interest in this transaction.
- (v) The underwriter has a duty to purchase the Bonds from the Issuer at a fair and reasonable price, but must balance that duty with its duty to sell the Bonds to investors at prices that are fair and reasonable.
- (vi) The underwriter will review the official statement for the Bonds in accordance with, and as part of, its respective responsibilities to investors under the federal securities laws, as applied to the facts and circumstances of this transaction.<sup>2</sup>

B. Disclosures Concerning the Underwriters' Compensation:

- (i) The underwriter will be compensated by a fee and/or an underwriting discount that will be set forth in the bond purchase agreement to be negotiated and entered into in connection with the issuance of the Bonds. Payment or receipt of the underwriting fee or discount will be contingent on the closing of the transaction and the amount of the fee or discount may be based, in whole or in part, on a percentage of the principal amount of the Bonds. While this form of compensation is customary in the municipal securities market, it presents a conflict of interest since the underwriter may have an incentive to recommend to the Issuer a transaction that is unnecessary or to recommend that the size of the transaction be larger than is necessary.

4. Questions and Acknowledgment.

Davidson is registered as a broker-dealer with the U.S. Securities and Exchange Commission ("SEC") and the MSRB, and is subject to the regulations and rules on municipal securities activities established by the SEC and MSRB. The website address for the MSRB is [www.msrb.org](http://www.msrb.org). The MSRB website includes educational material about the municipal securities market, as well as an investor brochure that describes the protections that may be provided by the MSRB rules and how to file a complaint with an appropriate regulatory authority.

If you or any other Issuer officials have any questions or concerns about these disclosures, please make those questions or concerns known immediately to the undersigned. In addition, you should consult with the Issuer's own financial and/or municipal, legal, accounting, tax and other advisors, as applicable, to the extent you deem appropriate.

It is our understanding that you have the authority to bind the Issuer by contract with us, and that you are not a party to any disclosed conflict of interest relating to the subject transaction. If our understanding is incorrect, please notify the undersigned immediately.

We are required to seek your acknowledgement that you have received this letter. Accordingly, please sign and return this letter to me either via email or to the address set forth on Page 1 of this letter.

Depending on the structure of the transaction that the Issuer decides to pursue, or if additional actual or potential material conflicts are identified, we may be required to send you additional disclosures regarding

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<sup>2</sup> Under federal securities law, an issuer of securities has the primary responsibility for disclosure to investors. The review of the official statement by the underwriter is solely for purposes of satisfying the underwriter's obligations under the federal securities laws and such review should not be construed by an issuer as a guarantee of the accuracy or completeness of the information in the official statement.

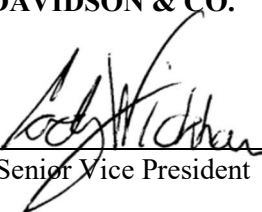


the material financial characteristics and risks of such transaction and/or describing those conflicts. At that time, we also will seek your acknowledgement of receipt of any such additional disclosures.

Again, we thank you for the opportunity to assist you with your financing and the confidence you have placed in us.

Very truly yours,

**D.A. DAVIDSON & CO.**

By:  \_\_\_\_\_  
Title: Senior Vice President

Accepted this \_\_\_\_ day of \_\_\_\_\_, 2021

**SALINE COUNTY SCHOOL DISTRICT 0068,  
(FRIEND PUBLIC SCHOOLS),  
IN THE STATE OF NEBRASKA**

By: \_\_\_\_\_

Title: \_\_\_\_\_