

Centura Board of Education Regular Meeting
Monday, December 11, 2023 6:30 PM
Centura Board Room
P.O. Box 430
Cairo, NE 68824

Agenda

1. Call the meeting to order
2. Pledge of Allegiance and Recognition of Nebraska Open Meetings Act
3. Centura Mission Statement: Centura and its collaborative partners are an innovative community empowering all students to be successful today and in the future.
4. Centura Vision Statement: A community about students, excellence and innovation.
5. Roll call - excuse/not excuse board members who are absent
6. Recognition of visitors and public comment per Centura Public Schools Policy No. 2004.12
7. Celebration of Excellence
8. Approval of Consent Agenda
 - 8.1. Minutes from previous month's meeting(s)
 - 8.2. General Fund Claims - \$715,008.31 (Payroll: \$531,569.83, Payables \$183,438.48)
 - 8.3. Financial Reports as presented
9. Action Items
 - 9.1. Discuss and consider approving a new Baseball Cooperative Agreement for the 2023-2024 and 2024-2025 school years
 - 9.2. Review and Accept District Audit
 - 9.3. Discuss and consider approval for participation in JAG Nebraska to start the 2025-2026 school year
 - 9.4. Discuss and consider approval for new school vehicles
 - 9.5. Human Resources
 - 9.5.1. Approval of certified staff resignations
 - 9.5.2. Approval of certified new hires
10. Information Items: Reports
 - 10.1. Elementary Principal report
 - 10.2. Secondary Principal report
 - 10.3. Superintendent report
11. Board Committee Reports
 - 11.1. Facilities and Finance Committee - Thursday, December 14th @ 6:30pm
 - 11.2. Negotiations Committee - Wednesday, December 20th @ 6:30pm
 - 11.3. Activities/Transportation Committee
12. Discussion/Information Items
 - 12.1. Discuss Centura Educational Foundation Festival Auction Item
 - 12.2. Discuss participation in the 2024 Legislative Issues Conference in Lincoln
 - 12.3. Discuss takeaways from the State Education Conference in Omaha
 - 12.4. Discuss purchasing matching Board shirts
 - 12.5. Review and discuss Superintendent evaluation
 - 12.5.1. Approve a motion to go into closed session in order to discuss the Superintendent evaluation.

13. Next Meeting date and time - Monday, January 15 @ 6:30pm
14. Adjournment

AGENDA

The tentative agenda for each board meeting shall state the topics for discussion and action at the board meeting. It shall be kept continuously current and shall be readily available for public inspection at the district office during normal business hours.

Persons requesting to place an item on the agenda must make a request to the superintendent prior to the drafting of the tentative agenda. The person making the request must state the person's name, purpose of the presentation, action desired and pertinent background information. Adding such requests will be at the discretion of the superintendent after consultation with the board president. Requests made at a board meeting will be taken under advisement for being added to the agenda of the next regular board meeting.

The tentative agenda and supporting documents will typically be sent to board members 72 hours prior to the scheduled board meeting. These documents are the private property of the board member. Persons wishing to view the tentative agenda and supporting documents may do so at the Superintendent's Office of the district.

The board shall take action only on the items listed on the tentative agenda made available at the time of the public notice. All action items need to be on the agenda, but all agenda items do not need to be action items. Items added to the agenda may be discussed or taken under advisement by the board. If an added item is acted upon, the minutes of the board meeting shall state the reason justifying the immediate action. Only items of an emergency nature may be added to the agenda later than twenty-four hours before the scheduled meeting.

It shall be the responsibility of the board president and superintendent to develop the agenda for each board meeting.

A consent agenda may be presented by the president at the beginning of a meeting and used by the board for noncontroversial business. The consent agenda will consist of routine business that requires action but not necessarily discussion. These items may all be approved at the same time. A board member may ask that any item be removed from the consent agenda. Removed items may be taken up either immediately after the consent agenda or placed later on the agenda at the discretion of the board.

Legal Reference:	Neb. Statute 84-712 84-1408 to 1414
Cross Reference:	203 Organization of the School Board 403.05 Public Complaints about Employees 503 Student Rights and Responsibilities 1003 Public Examination of District Records

Approved: August 9, 2010 Reviewed _____ Revised: April 12, 2021

**Centura Board of Education Regular Meeting Minutes
District #47-0100 – Howard County Nebraska
Monday, November 13, 2023 6:30 PM
Centura High School; Cairo, NE**

Attendance Taken at 6:30 PM. Present: Justin Caspersen, Sandra Davis, Teresa Grabowski, Will Kemptar, Garrod Luhn, Louise Mohanna.

1. Call to Order: The regular November meeting of the Centura Public Schools District Board of Education is called to order on November 13, 2023 at 6:30pm.

Notice of the meeting was given in advance thereof, according to law, by proper publication, a designated method for giving notice to the School District, a copy of the proof of publications being attached to these minutes. Notice of this meeting was given in advance to all members of the Board of Education. Availability of the agenda was communicated in this meeting. All proceeds of the Board of Education were taken while the convened meeting was open to the attendance of the public. President Kemptar called the meeting to order at 6:30pm.

2. Pledge of Allegiance

Board President Kemptar led in the Pledge of Allegiance and then recognized a current copy of the Nebraska Open Meetings Act posted in the room.

3. Centura Mission Statement: Centura and its collaborative partners are an innovative community empowering all students to be successful today and in the future.

4. Centura Vision Statement: A community about students, excellence and innovation.

5. Recognition of Nebraska Open Meetings Act

6. Roll call - excuse/not excuse board members who are absent

7. Recognition of visitors and public comment per Centura Public Schools Policy No. 2004.12

8. Celebration of Excellence

Mr. Kaleb Schuster presented the Veterans Day video produced by Centura's Media Class as well as a video preview for this year's Centura One Act production.

9. Approval of Consent Agenda

Motion to approve consent agenda as presented Passed with a motion by Justin Caspersen and a second by Teresa Grabowski.

Justin Caspersen: Yea, Sandra Davis: Yea, Teresa Grabowski: Yea, Will Kemptar: Yea, Garrod Luhn: Yea, Louise Mohanna: Yea

Yea: 6, Nay: 0

9.1. Minutes from previous month's meeting(s)

9.2. General Fund Claims - \$655,628.27 (Payables: \$114,446.65, Payroll \$541,181.62)

AKRS Equipment 2,743.04, Amazon Capital Services 1,107.73, Armbruster Electric 1,961.39, AS Central Services 297.13, Aurora Coop 4,398.50, Beberniss, Melissa 105.33, Black Hills Energy 2,451.94, Boys Town 4,244.40, Brown, Janet 72.77, Brown, Laethion 212.35, Central Nebraska Community Action Partnership, Inc 2,924.27, Central Nebraska Rehab Services, 554.64, Centurylink 411.15, Dana F. Cole & Company, LLP 12,100.00, Eakes Office Solutions 2,482.06, Ecolab 113.10, ESU #10 8,687.55, Gustave A. Larson Company 812.27, Hamilton 84.28, Heartland Disposal 645.00, HIRERIGHT LLC 115.65, Home Depot Pro 1,396.25, HOME DEPOT 159.00, HOWARD COUNTY TREASURER 10.00, Howard Greely RPPD 6,928.92, J&D Automotive 206.55, Jackson Services, Inc. 251.26, Johnson Controls, Inc. 2,313.42, JW Pepper & Sons 386.70, Kelly Supply Company 121.08, KSB School Law

1,481.66, Matheson Tri-Gas 338.10, Menards 1,981.94, Mid-America Books 311.40, Mid-American Research Chemical 555.25, Mogul's Towing 681.00, NCS PEARSON, INC. 35.10, NE ASSOC FOR CURR, INSTR & ASSESSMENT 250.00, NE COUNCIL OF SCHOOL ADMIN 845.00, Nebraska Safety Center 775.00, OneSource 34.00, Opaal Food Mgt. of NE, LLC 66.50, Pathway Insurance 13,551.02, Platte Valley Communications 91.25, Quadient Leasing 282.00, Roberts Pump & Supply 1,120.04, Robinson, Bev 1,315.90, Robinson, Lanny 1,961.73, S.E. Smith & Sons 237.57, Shane Pump and Windmill Service 17,911.50, Sport Safe Testing Service, Inc.500.00, Tilley Sprinklers & Landscaping, Inc. 450.00, Tomjack, Ashley 128.99, Troy's Total Auto Repair 39.00, TruGreen 533.85, US Bank 3,535.77, Vieth, Kim 51.09, Village of Cairo 204.74, Wex Bank 658.85, Windstream 147.67, Yandas Music & Pro Audio 73.00 Fund Number 114,446.65.

9.3. Financial Reports as presented

10. Action Items

10.1. Review and Accept District Audit

Gary Hinrichs, from Dana. F Cole & Company, LLP, presented Centura's 2022-2023 School Year Audit. The bus lease information present in the audit report was incorrect. Gary will make the needed adjustment and the audit will be on the December Board Meeting's agenda for acceptance.

10.2. Discuss and approve dissolving the baseball co-op agreement between Central City, Centura, and Fullerton for the purpose of removing Fullerton

Due to Fullerton's low enrollment in baseball, it is in the best interest of all schools involved to dissolve the current co-op agreement between Central City, Centura and Fullerton. The plan is to have on the December agenda to approve a new co-op agreement between Centura and Central City for 2 years. The Activity Committee will meet with Central City administration on November 27th to discuss the new co-op agreement and bring recommendations forward to the school board.

10.3. Human Resources

10.3.1. Approval of certified staff resignations

No Motion

10.3.2. Approval of certified new hires

No Motion

10.3.3. Approve Diana Korinek as a certified preschool teacher for the spring semester of the 23-24 school year.

I move to approve Diana Korinek as a certified preschool teacher for the spring semester of the 23-24 school year Passed with a motion by Teresa Grabowski and a second by Sandra Davis. Justin Caspersen: Yea, Sandra Davis: Yea, Teresa Grabowski: Yea, Will Kemptar: Yea, Garrod Luhn: Yea, Louise Mohanna: Yea
Yea: 6, Nay: 0

10.3.4. Approve Leanna Pollock contract for the 23-24 school year.

I move to approve Leanna Pollock contract for the 23-24 school year Passed with a motion by Sandra Davis and a second by Teresa Grabowski. Justin Caspersen: Yea, Sandra Davis: Yea, Teresa Grabowski: Yea, Will Kemptar: Yea, Garrod Luhn: Yea, Louise Mohanna: Yea
Yea: 6, Nay: 0

11. Information Items: Reports

11.1. Elementary Principal report

Janet Brown presented the Elementary Principal's Report.

11.2. Secondary Principal report

Melissa Beberniss presented the Secondary Principal's Report.

11.3. Superintendent report

Dr. Ashley Tomjack presented the Superintendent's report.

11.4. Board Committee Reports

11.4.1. Policy Committee

The policy committee will no longer meet outside the regular board meeting.

11.4.2. Facilities and Finance Committee - Thursday, December 14th @ 6:30pm.

11.4.3. Activities/Transportation Committee - Monday, November 27th @ 7:00pm.

Baseball, softball and school vehicles will be on the agenda for the Monday meeting.

11.4.4. Americanism Committee

The board complimented the work the staff has done putting the information together.

11.4.5. Negotiations Committee - Tuesday, November 28th @ 6:30pm at Grand Island Saddle Club.

11.5. Superintendent Evaluation

Dr. Tomjack shared the process that will be used for her evaluation.

11.6. Strategic Plan Update/District Goals Update

There will be a Continuous Improvement visit in February. After this visit, a new strategic plan will be developed using feedback from the visit as well as our students, staff, and community.

11.7. Board Retreat - Monday, December 11th 4:00pm-6:00pm.

Dr. Tomjack will be working with Marcia Herring from NASB to develop the retreat agenda.

12. Discussion/Information Items

12.1. JAG Presentation

Melissa Beberniss presented on Job's for America's Graduates (JAG) NE, a Nebraska program that helps students overcome challenges to achieve personal and career success after high school. The program would provide a dedicated staff member to develop college and career skills and experiences for our students. There is no charge to the school district during the first two years of the program and it will cost \$10,000 each year going forward. Centura is looking at implementing this program in the 25-26 school year.

12.2. Discuss a new 2 year co-op agreement with only Central City for baseball.

12.3. Transportation Update

Superintendent Ashley Tomjack reported on the new school bus. The district is waiting for the title for the bus. Once we have the title, we will license the bus and it will be ready for use on a daily route.

12.4. Discuss KSB Policy 3008 - Gifts, Grants, and Bequests and our current Policy 509.03 - Student Memorials.

Board members discussed the two policies and shared concerns regarding both the current and proposed policies given previous needs in the district. Feedback was collected and Dr. Tomjack will bring forward a policy recommendation to the December Board Meeting.

12.5. School Board Policy Review for KSB Policies 3042-3057

13. Next Meeting date and time - Monday, December 11th @ 6:30pm.

The next Regular Board Meeting will be Monday, December 11th @ 6:30pm.

14. Adjournment

Motion to adjourn meeting at 9:11 p.m. Passed with a motion by Teresa Grabowski and a second by Sandra Davis.

Justin Caspersen: Yea, Sandra Davis: Yea, Teresa Grabowski: Yea, Will Kempfar: Yea, Garrod Luhn: Yea, Louise Mohanna: Yea

Yea: 6, Nay: 0

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 1	Fund Number 01	General Fund	
Amazon Capital Services	174P-D7Q9-3N7L	Computer Bag Tags	75.97
Amazon Capital Services	1CXP-GLV1-7PWH	Cell Phone Holders	144.85
Amazon Capital Services	1XRY-LPN9-VTJW	Sensory Chew Necklace	79.16
Amazon Capital Services	1YN9-NL4T-C6HD	HS Secretary Scanner	349.99
Total Amazon Capital Services			<u>649.97</u>
Armbruster Electric	231111	November Electrical Work	1,070.38
Total Armbruster Electric			<u>1,070.38</u>
AS Central Services	1398659-0001	Distance Education Services	267.63
Total AS Central Services			<u>267.63</u>
Aurora Coop	5983704	Diesel/Gas	1,425.00
Aurora Coop	6010337	Gas/Diesel	2,397.50
Total Aurora Coop			<u>3,822.50</u>
Beberniss, Melissa	November 2-0001	November Mileage	134.01
Total Beberniss, Melissa			<u>134.01</u>
Black Hills Energy	November 2-0002	Natural Gas	4,316.26
Total Black Hills Energy			<u>4,316.26</u>
Blacktop Chiropractic	006	DOT Physical - Pedersen	70.00
Total Blacktop Chiropractic			<u>70.00</u>
Bomgaars	43971419	Blanket PO 1st Semester 23-24	6.98
Bomgaars	43971894	Blanket PO 1st Semester 23-24	25.98
Bomgaars	43973524	Blanket PO 1st Semester 23-24	100.58
Total Bomgaars			<u>133.54</u>
Boys Town	CINV-00005-0001	SPED Tuition Boys Town-October2023	4,951.80
Total Boys Town			<u>4,951.80</u>
Brown, Laethion	November 2-0001	November 2023 Mileage	115.28
Total Brown, Laethion			<u>115.28</u>
Capital One Public Funding	100360619-	Johnson Control Energy Management Lease	66,915.01
Total Capital One Public Funding			<u>66,915.01</u>
Central Nebraska Rehab Services	October 20-0001	SPED OT/PT/SLP Services	6,507.29
Total Central Nebraska Rehab Services			<u>6,507.29</u>
Centurylink	308 485 4891	November Credit - Telephone	(26.49)
Centurylink	308 F18 0003 920	October Telephone Service	137.86
Total Centurylink			<u>111.37</u>
County Line Striping LLC	4232	String and Stripe Parking Lot	2,050.00
Total County Line Striping LLC			<u>2,050.00</u>
Eakes Office Solutions	8830701-0	Cleaning Supplies	158.27
Eakes Office Solutions	INV505074	Service - Copiers/Printers	37.99

Vendor Name	Invoice Number	Description	Amount
Eakes Office Solutions	INV507397	Service - Copiers/Printers	1,494.65
Total Eakes Office Solutions			1,690.91
Ecolab	3895909-0001	Service-Pest Control	113.10
Total Ecolab			113.10
ESU #10	24015-1	Teacher Workshops	115.00
ESU #10	24015-2	Teacher Workshops	200.00
ESU #10	NOV 2023-0001	ESU10 SPED Services	8,882.47
Total ESU #10			9,197.47
ESU #16	1862	HS Secretary - Medi Aide	15.00
Total ESU #16			15.00
First National Capital Markets, Inc.	08280	EFAST Budget Assistance and Planning	5,000.00
Total First National Capital Markets, Inc.			5,000.00
Heartland Disposal	197663-0001	Service-garbage disposal	749.58
Total Heartland Disposal			749.58
HIRERIGHT LLC	P1198152	Background Screening	38.55
Total HIRERIGHT LLC			38.55
Home Depot Pro	774881163	Cleaning Supplies	761.55
Home Depot Pro	776726978	Maintenance Supplies	104.28
Total Home Depot Pro			865.83
Howard Greely RPPD	December 2-0001	Service-electricity	5,468.28
Total Howard Greely RPPD			5,468.28
Hudiburgh, Janalee	One Act Mileage	Mileage for One Act	53.71
Total Hudiburgh, Janalee			53.71
J&D Automotive	223191	Bus Lights	119.90
J&D Automotive	223192	Oil Filter	39.98
J&D Automotive	223499	Maintenance Supplies	38.27
J&D Automotive	223576	Bus Antifreeze	35.98
Total J&D Automotive			234.13
Jackson Services, Inc.	5175311-0001	Rug Service	251.26
Total Jackson Services, Inc.			251.26
Johnson Controls, Inc.	1-130413449047	Small Engines Updates	9,578.33
Johnson Controls, Inc.	1-131509499016	Piping work and Misc Repairs	5,972.60
Johnson Controls, Inc.	1-131509525133	Locker Room Pipes	5,957.88
Johnson Controls, Inc.	1-131543304139	NAE maintenance	1,044.56
Total Johnson Controls, Inc.			22,553.37
JW Pepper & Sons	365772581	Christmas Concert Music	194.99
JW Pepper & Sons	365777588	6th-12th Winter concert music	68.97
JW Pepper & Sons	365822909	xmas music	55.00
JW Pepper & Sons	365876861	Christmas Music	46.00
Total JW Pepper & Sons			364.96

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User ID: TOMJSTEP

Vendor Name	Invoice Number	Description	Amount
KSB School Law	15229-0001	Policy Service Subscription, Training	1,081.66
Total KSB School Law			<u>1,081.66</u>
LEARNING A-Z	7332815	Reading A to Z subscription	924.00
Total LEARNING A-Z			<u>924.00</u>
Lee Enterprises	Oct/Nov 20-0001	Advertising - Legals	370.00
Total Lee Enterprises			<u>370.00</u>
Lowe, Timothy	Bus Parking Dec 2023	Bus Parking December 2023	100.00
Total Lowe, Timothy			<u>100.00</u>
Luhn, Stephanie	Bus Parking Dec 2023	Bus Parking December 2023	100.00
Total Luhn, Stephanie			<u>100.00</u>
Menards	73632	Shop Class Supplies - Nott	52.39
Menards	73991	Shop Class Supplies - Nott	19.18
Menards	74318	Blanket PO 1st Semester FY 23-24	46.99
Menards	74376	Maintenance Supplies	296.64
Menards	74594	Maintenance Supplies	171.63
Total Menards			<u>586.83</u>
Midwest Bus Repair, LLC	INV-868	Bus Repairs-2014 Bus	1,855.56
Midwest Bus Repair, LLC	INV-869	Bus Repairs-2014 Bus	1,077.67
Total Midwest Bus Repair, LLC			<u>2,933.23</u>
MORRIS PLUMBING INC	20222173560	Elementary Bathroom Toilet Leak	536.78
Total MORRIS PLUMBING INC			<u>536.78</u>
NE ASSOC FOR CURR, INSTR & ASSESSMENT	Brown - 2023	Janet Brown Membership Dues 2023	40.00
Total NE ASSOC FOR CURR, INSTR & ASSESSMENT			<u>40.00</u>
NE FIRE SPRINKLER	10827	Elementary Pipe Repair	31.00
Total NE FIRE SPRINKLER			<u>31.00</u>
OneSource	2022143603	Background Checks	17.00
Total OneSource			<u>17.00</u>
OnToCollege	5654	Test Prep Material and Renewal	2,700.00
Total OnToCollege			<u>2,700.00</u>
Opaa! Food Mgt. of NE, LLC	NE00052723	Veteran's Day Cookies	42.00
Total Opaa! Food Mgt. of NE, LLC			<u>42.00</u>
Pathway Insurance	December 2-0001	Property Insurance/Work Comp	13,551.02
Total Pathway Insurance			<u>13,551.02</u>
Patrick, Bobbie	Bus Parking Dec 2023	Bus Parking December 2023	100.00
Total Patrick, Bobbie			<u>100.00</u>
Pedersen, Clark	Bus Parking Dec 2023	Bus Parking December 2023	100.00
Total Pedersen, Clark			<u>100.00</u>

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User ID: TOMJSTEP

Vendor Name	Invoice Number	Description	Amount
Phillips, Becky	Bus Parking Dec 2023	Bus Parking December 2023	100.00
Total Phillips, Becky			<u>100.00</u>
Platte Valley Communications	102300221	Bus Radio for New Bus	793.76
Platte Valley Communications	112923015-0001	Service-Bus repeater	30.00
Total Platte Valley Communications			<u>823.76</u>
Roberts Pump & Supply	890199-1	Locker Room Pipes	997.00
Total Roberts Pump & Supply			<u>997.00</u>
Robinson, Bev	November -0001	SPED Transportation Mileage Reimbursment	1,145.60
Total Robinson, Bev			<u>1,145.60</u>
Robinson, Lanny	November 2-0001	SPED Transportation Mileage Reimburse	1,892.30
Total Robinson, Lanny			<u>1,892.30</u>
Saddle Club	Negotiations Dinner	Saddle Club - Negotiations Meeting	285.97
Total Saddle Club			<u>285.97</u>
Tomjack, Ashley	Oct '23 Mi-0001	October Mileage	451.69
Total Tomjack, Ashley			<u>451.69</u>
Tomlinson, Vincent	Bus Parking Dec 2023	Bus Parking December 2023	100.00
Total Tomlinson, Vincent			<u>100.00</u>
TruGreen	2023 5% Discount	Annual Service Payment	8,813.31
Total TruGreen			<u>8,813.31</u>
US Bank	ESI - October 2023	ESI - Monthly Telephone Charge	1,100.06
US Bank	Gilbert - Dinner	Board Dinner - NASB Conference	330.78
US Bank	Resilite Mops	Mops for the gym	662.59
US Bank	Sam - BR Supplies	Break room Supplies	46.62
US Bank	Sam - BreakSupplies	Break room Supplies	41.00
US Bank	SAM - DEF	DEF - Bus	279.60
US Bank	SAM- Maint Shelf	Maintenance - Shop Organizer	159.98
US Bank	Sams - CELP 2	CELP Snacks	42.34
US Bank	SAMS - CELP Snack	CELP Snacks	141.90
US Bank	SAMS Club-Paper	Printer Paper Palet	1,748.00
US Bank	SawShop	Saw Handle	36.50
US Bank	Scripps Spelling Bee	Entry Fee - Spelling Bee 2023	360.00
US Bank	Swiftreach	Software - PS Mobile Alerts	772.01
Total US Bank			<u>5,721.38</u>
US POSTAL SERVICE	December 2023	2024 Rental: PO Box 430	428.00
Total US POSTAL SERVICE			<u>428.00</u>
Village of Cairo	November 2-0001	Service-water	339.87
Total Village of Cairo			<u>339.87</u>
Wal-Mart	113297031053825	Adult Living Class Supplies - Nott	59.30
Wal-Mart	213295543997703	Art Supplies	80.52
Wal-Mart	273311044845046	Adult Living Class Supplies - Nott	69.51
Wal-Mart	643299808013630	Adult Living Class Supplies - Nott	37.90
Wal-Mart	873320000510902	Supplies for Food Science Class	81.45

Board Report - Board

Vendor Name
Total Wal-Mart

Invoice Number

Description

Amount
328.68

Board Report - Board

Vendor Name	Invoice Number	Description	Amount
Wex Bank	93670646-0001	Monthly Transportation Fuel	541.67
Total Wex Bank			<hr/> 541.67
Windstream	December 2-0001	Telephone-Long Distance	131.66
Total Windstream			<hr/> 131.66
Wrage, Kiley	Sept-Nov Mileage	Mileage/Dues Reimbursement	323.91
Total Wrage, Kiley			<hr/> 323.91
Yandas Music & Pro Audio	673893	Saxophone Repair	54.00
Yandas Music & Pro Audio	674778	Alto Sax Reeds & Flute Excellence Book	34.97
Total Yandas Music & Pro Audio			<hr/> 88.97
Fund Number 01			<hr/> 183,438.48
Checking Account ID 1			<hr/> 183,438.48

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
06	Hot Lunch Fund								
3100	Food Service Operations								
06 3100 110 001	Salaries Non-Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 110 002	Salaries Non-Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	Salaries Non-Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 130 001	Overtime Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 130 002	Overtime Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Overtime Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 150 001	Addtl Compensation Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	Addtl Compensation Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 210 001	Group Insurance Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 210 002	Group Insurance Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	Group Insurance Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 220 001	Social Security Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 220 002	Social Security Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 230 001	Retirement Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 230 002	Retirement Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Retirement Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 237 001	Increased Retirement Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 237 002	Increased Retirement Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237	Increased Retirement Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 350 001	Technical Services	0.00	0.00	193.80	0.00	(193.80)	0.00	0.00	(193.80)
06 3100 350 002	Technical Services	0.00	0.00	186.20	0.00	(186.20)	0.00	0.00	(186.20)
350	Technical Services	0.00	0.00	380.00	0.00	(380.00)	0.00	0.00	(380.00)
06 3100 431 001	Non Tech Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 431 002	Non Tech Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431	NON-TECHNOLOGY RELATED REPAIRS & MAINTEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 570 001	Food Service Management	0.00	14,285.18	33,518.66	0.00	(33,518.66)	0.00	0.00	(33,518.66)
06 3100 570 002	Food Service Management	0.00	27,062.58	33,518.67	0.00	(33,518.67)	0.00	0.00	(33,518.67)
570	Food Service Management	0.00	41,347.76	67,037.33	0.00	(67,037.33)	0.00	0.00	(67,037.33)
06 3100 610 001	General Supplies	0.00	61.19	2,294.86	0.00	(2,294.86)	0.00	127.83	(2,422.69)
06 3100 610 002	General Supplies	0.00	58.79	2,142.47	0.00	(2,142.47)	0.00	127.82	(2,270.29)
610	General Supplies	0.00	119.98	4,437.33	0.00	(4,437.33)	0.00	255.65	(4,692.98)
06 3100 733 001	Furniture and Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 733 002	Furniture and Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
733	Furniture and Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 739 001	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 739 002	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
739	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 810 001	Dues and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 810 002	Dues and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810	Dues and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 890 001	Miscellaneous Expenses	0.00	0.00	31.00	0.00	(31.00)	0.00	0.00	(31.00)
06 3100 890 002	Miscellaneous Expenses	0.00	0.00	17.40	0.00	(17.40)	0.00	0.00	(17.40)
890	Miscellaneous Expenses	0.00	0.00	48.40	0.00	(48.40)	0.00	0.00	(48.40)
3100	Food Service Operations	0.00	41,467.74	71,903.06	0.00	(71,903.06)	0.00	255.65	(72,158.71)
06	Hot Lunch Fund	0.00	41,467.74	71,903.06	0.00	(71,903.06)	0.00	255.65	(72,158.71)

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
Grand Total:		0.00	41,467.74	71,903.06	0.00	(71,903.06)	0.00	255.65	(72,158.71)

Fund: 01 General Fund

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100	Taxes Levied by School District	0.00	66,045.89	1,635,332.64	0.00	(1,635,332.64)
01 1115	Carline Taxes	0.00	0.00	509.84	0.00	(509.84)
01 1125	Motor Vehicle Taxes	0.00	21,512.34	56,824.12	0.00	(56,824.12)
01 1510	Interest on Investments	0.00	1,897.75	6,534.20	0.00	(6,534.20)
01 1740	Student Fees	0.00	60.00	60.00	0.00	(60.00)
01 1800	REVENUE FROM COMMUNITY SERVICES ACTIVITIES	0.00	420.00	1,320.00	0.00	(1,320.00)
01 1911	Local License Fees	0.00	300.00	1,100.00	0.00	(1,100.00)
01 1990	Miscellaneous Local Revenue	0.00	4,053.00	4,053.00	0.00	(4,053.00)
	Subtotal: LOCAL RECIEPTS	0.00	94,288.98	1,705,733.80	0.00	(1,705,733.80)
01 2110	County Fines and License Fees	0.00	1,927.92	8,731.65	0.00	(8,731.65)
	Subtotal: COUNTY AND ESU RECEIPTS	0.00	1,927.92	8,731.65	0.00	(8,731.65)
01 3110	State Aid	0.00	99,365.00	298,095.00	0.00	(298,095.00)
01 3130	Homestead Exemption	0.00	0.00	1,672.00	0.00	(1,672.00)
01 3180	Pro-Rate Motor Vehicle	0.00	0.00	2,215.10	0.00	(2,215.10)
01 3535	High Ability Learners	0.00	0.00	3,907.00	0.00	(3,907.00)
	Subtotal: STATE RECEIPTS	0.00	99,365.00	305,889.10	0.00	(305,889.10)
01 4530	Other Federal Catagorical Receipts	0.00	0.00	62,000.00	0.00	(62,000.00)
01 4708	MEDICAID IN PUBLIC SCHOOLS	0.00	0.00	5,939.78	0.00	(5,939.78)
	Subtotal: FEDERAL RECEIPTS	0.00	0.00	67,939.78	0.00	(67,939.78)
01 5690	OTHER NON-REVENUE RECEIPTS	0.00	0.00	200.00	0.00	(200.00)
	Subtotal: NON-REVENUE RECEIPTS	0.00	0.00	200.00	0.00	(200.00)
	Fund Total:	0.00	195,581.90	2,088,494.33	0.00	(2,088,494.33)

Revenue Summary Report
Processing Month: 11/2023

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	0.00	195,581.90	2,088,494.33	0.00	(2,088,494.33)

Fund: 05 ACTIVITY

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Outstanding PO</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0101	ACTIVITIES	(3,122.96)	16,287.33	1,396.40	17,984.77	0.00	(35,998.66)
05 704 0102	SPIRIT SQUAD	(1,130.11)	0.00	218.80	0.00	0.00	(911.31)
05 704 0103	FOOTBALL	1,426.47	1,043.00	0.00	406.08	0.00	(22.61)
05 704 0104	GIRLS BASKETBALL	2,300.11	0.00	369.00	179.99	0.00	2,489.12
05 704 0105	BOYS BASKETBALL	4,604.95	697.68	0.00	0.00	0.00	3,907.27
05 704 0106	VOLLEYBALL	199.01	0.00	0.00	0.00	0.00	199.01
05 704 0107	CROSS COUNTRY / TRACK	274.25	0.00	0.00	0.00	0.00	274.25
05 704 0109	GOLF	487.01	10.00	0.00	130.00	0.00	347.01
05 704 0110	WRESTLING	3,098.84	3,692.46	1,163.00	0.00	0.00	569.38
05 704 0111	Girls Softball	1,740.57	0.00	0.00	0.00	0.00	1,740.57
05 704 0112	BOYS BASEBALL	883.61	0.00	0.00	0.00	0.00	883.61
05 704 0217	CLASS OF 2017	(1,267.24)	0.00	0.00	0.00	0.00	(1,267.24)
05 704 0222	Class of 2022	38.97	0.00	0.00	0.00	0.00	38.97
05 704 0223	Class of 2023	1,893.49	0.00	0.00	0.00	0.00	1,893.49
05 704 0224	Class of 2024	2,811.11	1,283.00	0.00	0.00	0.00	1,528.11
05 704 0225	Class of 2025	2,603.04	0.00	0.00	0.00	0.00	2,603.04
05 704 0226	Class of 2026	345.72	0.00	0.00	0.00	0.00	345.72
05 704 0301	ACCELERATED READER	265.80	0.00	0.00	0.00	0.00	265.80
05 704 0302	ART	333.62	0.00	0.00	0.00	0.00	333.62
05 704 0303	BOOKFAIR	1,069.31	161.03	0.00	200.00	0.00	708.28
05 704 0304	DUNLAP GRANTS	(7,379.85)	0.00	0.00	88.53	0.00	(7,468.38)
05 704 0306	GREENHOUSE	11,999.99	0.00	0.00	0.00	0.00	11,999.99
05 704 0307	COURTESY FUND	969.63	152.51	20.00	108.57	0.00	728.55
05 704 0308	BAND	3,770.83	0.00	0.00	100.00	0.00	3,670.83
05 704 0309	PRESCHOOL	(4,225.00)	0.00	0.00	0.00	0.00	(4,225.00)
05 704 0310	REVOLVING FUND	2,029.60	266.00	0.00	0.00	0.00	1,763.60
05 704 0311	SHOP	4,316.37	0.00	0.00	0.00	0.00	4,316.37
05 704 0312	STUCO SCHOLARSHIPS	468.60	0.00	0.00	0.00	0.00	468.60
05 704 0313	GENERAL CONCESSIONS	11,591.07	1,922.73	243.90	965.57	0.00	8,946.67
05 704 0314	WOODS	598.27	0.00	50.00	0.00	0.00	648.27
05 704 0315	HELPING HANDS - ELEM	799.62	0.00	0.00	0.00	0.00	799.62
05 704 0316	FACULTY FUND	2,445.66	0.00	0.00	0.00	0.00	2,445.66
05 704 0317	ELEM COURTESY	270.25	0.00	0.00	0.00	0.00	270.25
05 704 0318	SPANISH CLUB	9.14	0.00	32.00	0.00	0.00	41.14
05 704 0320	Strength & Conditioning	1,518.37	0.00	0.00	0.00	0.00	1,518.37
05 704 0321	Centura Wellness	5,597.25	0.00	0.00	0.00	0.00	5,597.25
05 704 0323	Library	1,000.00	0.00	0.00	0.00	0.00	1,000.00
05 704 0325	BACK PACK PROGRAM	18,598.59	0.00	0.00	0.00	0.00	18,598.59
05 704 0400	FFA	26,944.60	1,660.00	266.00	1,260.00	0.00	24,290.60
05 704 0401	YEARBOOK	2,038.24	0.00	0.00	0.00	0.00	2,038.24

Fund: 05 ACTIVITY

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Outstanding PO</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0403	ALUMNI	24.00	0.00	0.00	0.00	0.00	24.00
05 704 0404	CBI	4,819.87	0.00	0.00	0.00	0.00	4,819.87
05 704 0405	SPEECH	762.95	0.00	0.00	0.00	0.00	762.95
05 704 0406	DRAMA - One Act	2,590.36	367.05	170.00	1,394.71	0.00	998.60
05 704 0407	CHARACTER COUNCIL - ELEMENTARY	855.27	0.00	0.00	0.00	0.00	855.27
05 704 0408	FBLA	902.85	326.00	0.00	60.00	0.00	516.85
05 704 0410	MEDIA CLASS	2,046.55	0.00	0.00	0.00	0.00	2,046.55
05 704 0411	FFA SCHOLARSHIPS	2,000.00	0.00	0.00	0.00	0.00	2,000.00
05 704 0412	MIXED CHORUS	3,357.66	134.65	0.00	1,915.00	0.00	1,308.01
05 704 0413	NHS	284.45	0.00	180.00	0.00	0.00	464.45
05 704 0415	STUDENT COUNCIL	2,266.86	165.96	0.00	0.00	0.00	2,100.90
05 704 0416	TECHNOLOGY	535.57	0.00	0.00	0.00	0.00	535.57
05 704 0502	INTEREST	27,690.82	0.00	0.00	0.00	0.00	27,690.82
05 704 0503	MONEY MARKET	375.63	0.00	0.00	0.00	0.00	375.63
05 704 0600	24/7 Student Insurance	8,964.41	0.00	0.00	0.00	0.00	8,964.41
Fund Total: 05		159,694.05	28,169.40	4,109.10	24,793.22	0.00	110,840.53

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
01	General Fund								
1100	REGULAR INSTRUCTIONAL PROGRAMS								
01 1100 111 001	Salaries Teachers/Prof Staff	1,130,568.00	93,611.80	376,253.68	33.28	754,314.32	0.00	0.00	754,314.32
01 1100 111 002	Salaries Teachers/Prof Staff	573,084.00	47,756.98	191,557.54	33.43	381,526.46	0.00	0.00	381,526.46
111	Salaries Teachers/Prof Staff	1,703,652.00	141,368.78	567,811.22	33.33	1,135,840.78	0.00	0.00	1,135,840.78
01 1100 122 002	Substitute Instructional Aides/Assistant	0.00	0.00	1,687.50	0.00	(1,687.50)	0.00	0.00	(1,687.50)
122	Substitute Instructional Aides/Assistant	0.00	0.00	1,687.50	0.00	(1,687.50)	0.00	0.00	(1,687.50)
01 1100 123 001	Salaries Substitute Teachers	27,000.00	4,210.00	16,320.00	60.44	10,680.00	0.00	0.00	10,680.00
01 1100 123 002	Salaries Substitute Teachers	23,000.00	662.00	3,740.20	16.26	19,259.80	0.00	0.00	19,259.80
123	Salaries Substitute Teachers	50,000.00	4,872.00	20,060.20	40.12	29,939.80	0.00	0.00	29,939.80
01 1100 130 001	Overtime Non-Instructional	0.00	0.00	360.98	0.00	(360.98)	0.00	0.00	(360.98)
130	Overtime Non-Instructional	0.00	0.00	360.98	0.00	(360.98)	0.00	0.00	(360.98)
01 1100 150 001	Addtl Compensation Non-Instructional	11,781.00	1,840.92	10,002.41	84.90	1,778.59	0.00	0.00	1,778.59
150	Addtl Compensation Non-Instructional	11,781.00	1,840.92	10,002.41	84.90	1,778.59	0.00	0.00	1,778.59
01 1100 151 001	Addtl Compensation Teachers/Prof Staff	174,736.00	18,366.29	65,033.48	37.22	109,702.52	0.00	0.00	109,702.52
01 1100 151 002	Addtl Compensation Teachers/Prof Staff	1,000.00	83.33	333.32	33.33	666.68	0.00	0.00	666.68
151	Addtl Compensation Teachers/Prof Staff	175,736.00	18,449.62	65,366.80	37.20	110,369.20	0.00	0.00	110,369.20
01 1100 210 001	Group Insurance Non-Instructional	0.00	0.45	1.39	0.00	(1.39)	0.00	0.00	(1.39)
210	Group Insurance Non-Instructional	0.00	0.45	1.39	0.00	(1.39)	0.00	0.00	(1.39)
01 1100 211 001	Group Insurance/Teachers/Prof Staff	378,240.00	30,854.93	123,419.72	32.63	254,820.28	0.00	0.00	254,820.28
01 1100 211 002	Group Insurance/Teachers/Prof Staff	190,047.00	16,253.24	65,157.66	34.29	124,889.34	0.00	0.00	124,889.34
211	Group Insurance Teachers/Prof Staff	568,287.00	47,108.17	188,577.38	33.18	379,709.62	0.00	0.00	379,709.62
01 1100 220 001	Social Security Non-Instructional	866.00	140.80	792.73	91.54	73.27	0.00	0.00	73.27
220	Social Security Non-Instructional	866.00	140.80	792.73	91.54	73.27	0.00	0.00	73.27
01 1100 221 001	Social Security Teachers/Prof Staff	95,941.00	8,398.81	33,089.63	34.49	62,851.37	0.00	0.00	62,851.37
01 1100 221 002	Social Security Teachers/Prof Staff	42,196.00	3,550.61	14,245.38	33.76	27,950.62	0.00	0.00	27,950.62
221	Social Security Teachers/Prof Staff	138,137.00	11,949.42	47,335.01	34.27	90,801.99	0.00	0.00	90,801.99
01 1100 222 002	Social Security Instr Aides/Assistants	0.00	0.00	129.10	0.00	(129.10)	0.00	0.00	(129.10)
222	Social Security Instr Aides/Assistants	0.00	0.00	129.10	0.00	(129.10)	0.00	0.00	(129.10)
01 1100 223 001	Social Security Substitute Teachers	1,985.00	321.09	1,244.75	62.71	740.25	0.00	0.00	740.25
01 1100 223 002	Social Security Substitute Teachers	1,691.00	50.65	286.15	16.92	1,404.85	0.00	0.00	1,404.85
223	Social Security Substitute Teachers	3,676.00	371.74	1,530.90	41.65	2,145.10	0.00	0.00	2,145.10
01 1100 230 001	Retirement Non-Instructional	0.00	32.44	122.06	0.00	(122.06)	0.00	0.00	(122.06)
230	Retirement Non-Instructional	0.00	32.44	122.06	0.00	(122.06)	0.00	0.00	(122.06)
01 1100 231 001	Retirement Teachers/Prof Staff	95,027.00	8,119.41	32,296.11	33.99	62,730.89	0.00	0.00	62,730.89
01 1100 231 002	Retirement Teachers/Prof Staff	41,746.00	3,517.60	14,109.35	33.80	27,636.65	0.00	0.00	27,636.65
231	Retirement Teachers/Prof Staff	136,773.00	11,637.01	46,405.46	33.93	90,367.54	0.00	0.00	90,367.54
01 1100 233 001	Retirement Contrib Substitute Teachers	0.00	57.35	225.00	0.00	(225.00)	0.00	0.00	(225.00)
01 1100 233 002	Retirement Contrib Substitute Teachers	0.00	2.34	27.58	0.00	(27.58)	0.00	0.00	(27.58)
233	Retirement Contrib Substitute Teachers	0.00	59.69	252.58	0.00	(252.58)	0.00	0.00	(252.58)
01 1100 237 001	Retirement Increase Contributions	32,634.00	2,819.08	11,209.82	34.35	21,424.18	0.00	0.00	21,424.18
01 1100 237 002	Increased Retirement Contributions	14,328.00	1,208.76	4,854.69	33.88	9,473.31	0.00	0.00	9,473.31
237	Increased Retirement Contributions	46,962.00	4,027.84	16,064.51	34.21	30,897.49	0.00	0.00	30,897.49
01 1100 251 001	Tuition Reimb Teachers/Prof Staff	3,375.00	0.00	3,375.00	100.00	0.00	0.00	0.00	0.00

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
01 1100 251 002	Tuition Reimb Teachers/Prof Staff	1,500.00	0.00	1,500.00	100.00	0.00	0.00	0.00	0.00
251	Tuition Reimb Teachers/Prof Staff	4,875.00	0.00	4,875.00	100.00	0.00	0.00	0.00	0.00
01 1100 333 001	Mileage Paid to Staff	500.00	115.28	612.56	122.51	(112.56)	0.00	0.00	(112.56)
333	Mileage Paid to Staff	500.00	115.28	612.56	122.51	(112.56)	0.00	0.00	(112.56)
01 1100 350 001	Technical Services	1,000.00	0.00	568.00	66.80	432.00	0.00	100.00	332.00
01 1100 350 002	Technical Services	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
350	Technical Services	3,000.00	0.00	568.00	22.27	2,432.00	0.00	100.00	2,332.00
01 1100 352 001	Other Technical Services	250.00	0.00	0.00	0.00	250.00	0.00	0.00	250.00
01 1100 352 002	Other Technical Services	250.00	0.00	0.00	0.00	250.00	0.00	0.00	250.00
352	Other Technical Services	500.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00
01 1100 382 001	Distance Education & Telecommunication	3,225.00	267.63	1,070.52	33.19	2,154.48	0.00	0.00	2,154.48
382	Distance Education & Telecommunications	3,225.00	267.63	1,070.52	33.19	2,154.48	0.00	0.00	2,154.48
01 1100 530 000	Communications	500.00	131.66	537.00	107.40	(37.00)	0.00	0.00	(37.00)
530	Communications	500.00	131.66	537.00	107.40	(37.00)	0.00	0.00	(37.00)
01 1100 550 001	Printing and Binding	15,000.00	751.75	3,999.59	26.66	11,000.41	0.00	0.00	11,000.41
01 1100 550 002	Printing and Binding	15,000.00	780.89	3,918.60	26.12	11,081.40	0.00	0.00	11,081.40
550	Printing and Binding	30,000.00	1,532.64	7,918.19	26.39	22,081.81	0.00	0.00	22,081.81
01 1100 610 000	General Supplies	0.00	0.00	365.21	0.00	(365.21)	0.00	0.00	(365.21)
01 1100 610 001	General Supplies	30,000.00	2,032.83	5,928.57	27.93	24,071.43	0.00	2,449.54	21,621.89
01 1100 610 002	General Supplies	8,000.00	874.00	524.64	6.56	7,475.36	0.00	0.00	7,475.36
610	General Supplies	38,000.00	2,906.83	6,818.42	24.39	31,181.58	0.00	2,449.54	28,732.04
01 1100 640 001	Books and Periodicals	1,500.00	0.00	276.38	18.43	1,223.62	0.00	0.00	1,223.62
01 1100 640 002	Books and Periodicals	1,500.00	0.00	0.00	44.05	1,500.00	0.00	660.80	839.20
640	Books and Periodicals	3,000.00	0.00	276.38	31.24	2,723.62	0.00	660.80	2,062.82
01 1100 733 001	Furniture and Fixtures	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
01 1100 733 002	Furniture and Fixtures	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
733	Furniture and Fixtures	20,000.00	0.00	0.00	0.00	20,000.00	0.00	0.00	20,000.00
01 1100 810 001	Dues and Fees	1,500.00	0.00	312.00	24.80	1,188.00	0.00	60.00	1,128.00
01 1100 810 002	Dues and Fees	200.00	0.00	0.00	0.00	200.00	0.00	0.00	200.00
810	Dues and Fees	1,700.00	0.00	312.00	21.88	1,388.00	0.00	60.00	1,328.00
01 1100 890 000	Miscellaneous Expenses	0.00	0.00	3,597.98	0.00	(3,597.98)	0.00	0.00	(3,597.98)
890	Miscellaneous Expenses	0.00	0.00	3,597.98	0.00	(3,597.98)	0.00	0.00	(3,597.98)
1100	REGULAR INSTRUCTIONAL PROGRAMS	2,941,170.00	246,812.92	993,086.28	33.88	1,948,083.72	0.00	3,270.34	1,944,813.38
1150	LIMITED ENGLISH PROF PROGRAMS								
01 1150 111 002	Salaries Teachers/Prof Staff	20,176.00	1,681.33	6,725.32	33.33	13,450.68	0.00	0.00	13,450.68
111	Salaries Teachers/Prof Staff	20,176.00	1,681.33	6,725.32	33.33	13,450.68	0.00	0.00	13,450.68
01 1150 211 002	Salaries Teachers/Prof Staff	60.00	2.94	11.58	19.30	48.42	0.00	0.00	48.42
211	Group Insurance Teachers/Prof Staff	60.00	2.94	11.58	19.30	48.42	0.00	0.00	48.42
01 1150 221 002	Social Security Teachers/Prof Staff	1,483.00	128.62	514.48	34.69	968.52	0.00	0.00	968.52
221	Social Security Teachers/Prof Staff	1,483.00	128.62	514.48	34.69	968.52	0.00	0.00	968.52
01 1150 231 002	Retirement Teachers/Prof Staff	1,469.00	123.63	494.49	33.66	974.51	0.00	0.00	974.51
231	Retirement Teachers/Prof Staff	1,469.00	123.63	494.49	33.66	974.51	0.00	0.00	974.51
01 1150 237 002	Increased Retirement Contributions	505.00	42.45	169.81	33.63	335.19	0.00	0.00	335.19
237	Increased Retirement Contributions	505.00	42.45	169.81	33.63	335.19	0.00	0.00	335.19
01 1150 340 002	Other Professional Services	150.00	0.00	0.00	0.00	150.00	0.00	0.00	150.00
340	Other Professional Services	150.00	0.00	0.00	0.00	150.00	0.00	0.00	150.00

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
1150	LIMITED ENGLISH PROF PROGRAMS	23,843.00	1,978.97	7,915.68	33.20	15,927.32	0.00	0.00	15,927.32
1160	PROVERTY PROGRAMS								
01 1160 111 001	Salaries Teachers/Prof Staff	65,184.00	5,432.00	21,728.00	33.33	43,456.00	0.00	0.00	43,456.00
01 1160 111 002	Salaries Teachers/Prof Staff	352,304.00	29,358.67	117,434.68	33.33	234,869.32	0.00	0.00	234,869.32
111	Salaries Teachers/Prof Staff	417,488.00	34,790.67	139,162.68	33.33	278,325.32	0.00	0.00	278,325.32
01 1160 112 002	Salaries Instructional Aides/Assistants	31,675.00	2,917.19	11,381.23	35.93	20,293.77	0.00	0.00	20,293.77
112	Salaries Instructional Aides/Assistants	31,675.00	2,917.19	11,381.23	35.93	20,293.77	0.00	0.00	20,293.77
01 1160 116 001	Salaries Prof Non-Certificated Staff	22,364.00	1,863.64	7,454.56	33.33	14,909.44	0.00	0.00	14,909.44
01 1160 116 002	Salaries Prof Non-Certificated Staff	18,298.00	1,524.80	6,099.20	33.33	12,198.80	0.00	0.00	12,198.80
116	Salaries Prof Non-Certificated Staff	40,662.00	3,388.44	13,553.76	33.33	27,108.24	0.00	0.00	27,108.24
01 1160 126 001	Substitute Prof Non-Certificated Staff	0.00	0.00	210.00	0.00	(210.00)	0.00	0.00	(210.00)
126	Substitute Prof Non-Certificated Staff	0.00	0.00	210.00	0.00	(210.00)	0.00	0.00	(210.00)
01 1160 132 002	Overtime Instructional Aides/Assistants	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
132	Overtime Instructional Aides/Assistants	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
01 1160 211 001	Group Insurance/Teachers/Prof Staff	25,824.00	2,146.99	8,587.96	33.26	17,236.04	0.00	0.00	17,236.04
01 1160 211 002	Group Insurance/Teachers/Prof Staff	86,757.00	7,229.69	28,918.76	33.33	57,838.24	0.00	0.00	57,838.24
211	Group Insurance Teachers/Prof Staff	112,581.00	9,376.68	37,506.72	33.32	75,074.28	0.00	0.00	75,074.28
01 1160 212 002	Group Insurance Instr Aides/Assistants	90.00	6.40	25.44	28.27	64.56	0.00	0.00	64.56
212	Group Insurance Instr Aides/Assistants	90.00	6.40	25.44	28.27	64.56	0.00	0.00	64.56
01 1160 216 001	Group Insurance Non-Certificated Staff	5,662.00	338.50	1,355.29	23.94	4,306.71	0.00	0.00	4,306.71
01 1160 216 002	Group Insurance Non-Certificated Staff	4,632.00	276.95	1,108.86	23.94	3,523.14	0.00	0.00	3,523.14
216	Group Insurance Non-Certificated Staff	10,294.00	615.45	2,464.15	23.94	7,829.85	0.00	0.00	7,829.85
01 1160 221 001	Social Security Teachers/Prof Staff	4,792.00	411.84	1,647.38	34.38	3,144.62	0.00	0.00	3,144.62
01 1160 221 002	Social Security Teachers/Prof Staff	25,895.00	2,227.55	8,910.43	34.41	16,984.57	0.00	0.00	16,984.57
221	Social Security Teachers/Prof Staff	30,687.00	2,639.39	10,557.81	34.40	20,129.19	0.00	0.00	20,129.19
01 1160 222 002	Social Security Instr Aides/Assistants	2,402.00	222.80	869.19	36.19	1,532.81	0.00	0.00	1,532.81
222	Social Security Instr Aides/Assistants	2,402.00	222.80	869.19	36.19	1,532.81	0.00	0.00	1,532.81
01 1160 226 001	Social Security Prof Non-Certificated	1,685.00	142.31	585.31	34.74	1,099.69	0.00	0.00	1,099.69
01 1160 226 002	Social Security Prof Non-Certificated	1,379.00	116.45	465.80	33.78	913.20	0.00	0.00	913.20
226	Social Security Prof Non-Certificated	3,064.00	258.76	1,051.11	34.31	2,012.89	0.00	0.00	2,012.89
01 1160 231 001	Retirement Teachers/Prof Staff	4,746.00	399.40	1,597.62	33.66	3,148.38	0.00	0.00	3,148.38
01 1160 231 002	Retirement Teachers/Prof Staff	25,648.00	2,158.68	8,634.73	33.67	17,013.27	0.00	0.00	17,013.27
231	Retirement Teachers/Prof Staff	30,394.00	2,558.08	10,232.35	33.67	20,161.65	0.00	0.00	20,161.65
01 1160 232 002	Retirement Instr Aides/Assistants	2,379.00	214.50	836.85	35.18	1,542.15	0.00	0.00	1,542.15
232	Retirement Instructional Aides/Assistant	2,379.00	214.50	836.85	35.18	1,542.15	0.00	0.00	1,542.15
01 1160 236 001	Retirement Prof Non-Certificated	1,629.00	137.03	548.12	33.65	1,080.88	0.00	0.00	1,080.88
01 1160 236 002	Retirement Prof Non-Certificated	1,333.00	112.11	448.44	33.64	884.56	0.00	0.00	884.56
236	Retirement Prof Non-Certificated	2,962.00	249.14	996.56	33.64	1,965.44	0.00	0.00	1,965.44
01 1160 237 001	Increased Retirement Contributions	2,190.00	184.22	736.87	33.65	1,453.13	0.00	0.00	1,453.13
01 1160 237 002	Retirement Increased Contributions	10,083.00	853.47	3,406.59	33.79	6,676.41	0.00	0.00	6,676.41
237	Increased Retirement Contributions	12,273.00	1,037.69	4,143.46	33.76	8,129.54	0.00	0.00	8,129.54
01 1160 610 001	General Supplies	300.00	0.00	0.00	0.00	300.00	0.00	0.00	300.00
01 1160 610 002	General Supplies	15,000.00	0.00	0.00	0.00	15,000.00	0.00	0.00	15,000.00
610	General Supplies	15,300.00	0.00	0.00	0.00	15,300.00	0.00	0.00	15,300.00

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
1160	PROVERTY PROGRAMS	713,251.00	58,275.19	232,991.31	32.67	480,259.69	0.00	0.00	480,259.69
1190	EARLY CHILDHOOD ED PROGRAMS								
01 1190 110 002	Salaries Non-Instructional Staff	0.00	25.00	175.00	0.00	(175.00)	0.00	0.00	(175.00)
110	Salaries Non-Instructional Staff	0.00	25.00	175.00	0.00	(175.00)	0.00	0.00	(175.00)
01 1190 111 002	Salaries Teachers/Prof Staff	83,808.00	6,314.06	17,566.07	20.96	66,241.93	0.00	0.00	66,241.93
111	Salaries Teachers/Prof Staff	83,808.00	6,314.06	17,566.07	20.96	66,241.93	0.00	0.00	66,241.93
01 1190 112 002	Salaries Instructional Aides/Assistants	18,550.00	1,775.63	6,760.13	36.44	11,789.87	0.00	0.00	11,789.87
112	Salaries Instructional Aides/Assistants	18,550.00	1,775.63	6,760.13	36.44	11,789.87	0.00	0.00	11,789.87
01 1190 123 002	Salaries Substitute Teachers	0.00	0.00	8,250.00	0.00	(8,250.00)	0.00	0.00	(8,250.00)
123	Salaries Substitute Teachers	0.00	0.00	8,250.00	0.00	(8,250.00)	0.00	0.00	(8,250.00)
01 1190 132 002	Overtime Instructional Aides/Assistants	1,000.00	57.51	339.80	33.98	660.20	0.00	0.00	660.20
132	Overtime Instructional Aides/Assistants	1,000.00	57.51	339.80	33.98	660.20	0.00	0.00	660.20
01 1190 211 002	Group Insurance/Teachers/Prof Staff	25,824.00	2,151.99	8,592.96	33.28	17,231.04	0.00	0.00	17,231.04
211	Group Insurance Teachers/Prof Staff	25,824.00	2,151.99	8,592.96	33.28	17,231.04	0.00	0.00	17,231.04
01 1190 212 002	Group Insurance Instr Aides/Assistants	60.00	4.66	18.78	31.30	41.22	0.00	0.00	41.22
212	Group Insurance Instr Aides/Assistants	60.00	4.66	18.78	31.30	41.22	0.00	0.00	41.22
01 1190 213 002	Group Insurance Substitute Teachers	0.00	0.00	7.50	0.00	(7.50)	0.00	0.00	(7.50)
213	Group Insurance Substitute Teachers	0.00	0.00	7.50	0.00	(7.50)	0.00	0.00	(7.50)
01 1190 220 002	Social Security Non-Instructional	0.00	1.92	13.40	0.00	(13.40)	0.00	0.00	(13.40)
220	Social Security Non-Instructional	0.00	1.92	13.40	0.00	(13.40)	0.00	0.00	(13.40)
01 1190 221 002	Social Security Teachers/Prof Staff	6,160.00	481.11	1,336.14	21.69	4,823.86	0.00	0.00	4,823.86
221	Social Security Teachers/Prof Staff	6,160.00	481.11	1,336.14	21.69	4,823.86	0.00	0.00	4,823.86
01 1190 222 002	Social Security Instr Aides/Assistants	1,437.00	139.92	541.87	37.71	895.13	0.00	0.00	895.13
222	Social Security Instr Aides/Assistants	1,437.00	139.92	541.87	37.71	895.13	0.00	0.00	895.13
01 1190 223 002	Social Security Substitute Teachers	0.00	0.00	631.13	0.00	(631.13)	0.00	0.00	(631.13)
223	Social Security Substitute Teachers	0.00	0.00	631.13	0.00	(631.13)	0.00	0.00	(631.13)
01 1190 230 002	Retirement Non-Instructional	0.00	1.84	12.87	0.00	(12.87)	0.00	0.00	(12.87)
230	Retirement Non-Instructional	0.00	1.84	12.87	0.00	(12.87)	0.00	0.00	(12.87)
01 1190 231 002	Retirement Teachers/Prof Staff	6,102.00	464.26	1,291.60	21.17	4,810.40	0.00	0.00	4,810.40
231	Retirement Teachers/Prof Staff	6,102.00	464.26	1,291.60	21.17	4,810.40	0.00	0.00	4,810.40
01 1190 232 002	Retirement Instr Aides/Assistants	1,424.00	134.79	522.05	36.66	901.95	0.00	0.00	901.95
232	Retirement Instructional Aides/Assistant	1,424.00	134.79	522.05	36.66	901.95	0.00	0.00	901.95
01 1190 233 002	Retirement Contrib Substitute Teachers	0.00	0.00	606.61	0.00	(606.61)	0.00	0.00	(606.61)
233	Retirement Contrib Substitute Teachers	0.00	0.00	606.61	0.00	(606.61)	0.00	0.00	(606.61)
01 1190 237 002	Retirement Increase Contributions	2,585.00	206.35	835.57	32.32	1,749.43	0.00	0.00	1,749.43
237	Increased Retirement Contributions	2,585.00	206.35	835.57	32.32	1,749.43	0.00	0.00	1,749.43
01 1190 320 002	Professional Educational Services	6,000.00	0.00	1,924.27	32.07	4,075.73	0.00	0.00	4,075.73
320	Professional Educational Services	6,000.00	0.00	1,924.27	32.07	4,075.73	0.00	0.00	4,075.73
01 1190 610 002	Supplies	550.00	0.00	16.49	3.00	533.51	0.00	0.00	533.51
610	General Supplies	550.00	0.00	16.49	3.00	533.51	0.00	0.00	533.51
1190	EARLY CHILDHOOD ED PROGRAMS	153,500.00	11,759.04	49,442.24	32.21	104,057.76	0.00	0.00	104,057.76
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS								
01 1200 111 001	Salaries Teachers/Prof Staff	186,163.00	15,513.54	62,054.16	33.33	124,108.84	0.00	0.00	124,108.84
01 1200 111 002	Salaries Teachers/Prof Staff	109,028.00	9,085.67	36,342.68	33.33	72,685.32	0.00	0.00	72,685.32

Expenditure Report by Function/Object - Detail

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111	Salaries Teachers/Prof Staff	295,191.00	24,599.21	98,396.84	33.33	196,794.16	0.00	0.00	196,794.16
01 1200 112 001	Salaries Instructional Aides/Assistants	25,200.00	2,474.46	9,491.04	37.66	15,708.96	0.00	0.00	15,708.96
01 1200 112 002	Salaries Instructional Aides/Assistants	71,050.00	5,623.96	22,461.98	31.61	48,588.02	0.00	0.00	48,588.02
112	Salaries Instructional Aides/Assistants	96,250.00	8,098.42	31,953.02	33.20	64,296.98	0.00	0.00	64,296.98
01 1200 132 002	Overtime Instructional Aides/Assistants	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
132	Overtime Instructional Aides/Assistants	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
01 1200 151 001	Addtl Compensation Teachers/Prof Staff	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
01 1200 151 002	Addtl Compensation Teachers/Prof Staff	2,000.00	0.00	501.73	25.09	1,498.27	0.00	0.00	1,498.27
151	Addtl Compensation Teachers/Prof Staff	4,000.00	0.00	501.73	12.54	3,498.27	0.00	0.00	3,498.27
01 1200 211 001	Group Insurance/Teachers/Prof Staff	51,588.00	4,325.98	17,303.92	33.54	34,284.08	0.00	0.00	34,284.08
01 1200 211 002	Group Insurance/Teachers/Prof Staff	35,049.00	2,930.71	11,722.84	33.45	23,326.16	0.00	0.00	23,326.16
211	Group Insurance Teachers/Prof Staff	86,637.00	7,256.69	29,026.76	33.50	57,610.24	0.00	0.00	57,610.24
01 1200 212 001	Group Insurance Instr Aides/Assistants	10,293.00	857.75	3,431.00	33.33	6,862.00	0.00	0.00	6,862.00
01 1200 212 002	Group Insurance Instr Aides/Assistants	210.00	15.74	57.19	27.23	152.81	0.00	0.00	152.81
212	Group Insurance Instr Aides/Assistants	10,503.00	873.49	3,488.19	33.21	7,014.81	0.00	0.00	7,014.81
01 1200 221 001	Social Security Teachers/Prof Staff	13,683.00	1,174.61	4,698.32	34.34	8,984.68	0.00	0.00	8,984.68
01 1200 221 002	Social Security Teachers/Prof Staff	8,014.00	688.69	2,793.23	34.85	5,220.77	0.00	0.00	5,220.77
221	Social Security Teachers/Prof Staff	21,697.00	1,863.30	7,491.55	34.53	14,205.45	0.00	0.00	14,205.45
01 1200 222 001	Social Security Instr Aides/Assistants	1,853.00	188.56	723.32	39.04	1,129.68	0.00	0.00	1,129.68
01 1200 222 002	Social Security Instr Aides/Assistants	5,296.00	427.71	1,710.75	32.30	3,585.25	0.00	0.00	3,585.25
222	Social Security Instr Aides/Assistants	7,149.00	616.27	2,434.07	34.05	4,714.93	0.00	0.00	4,714.93
01 1200 231 001	Retirement Teachers/Prof Staff	13,553.00	1,140.68	4,562.71	33.67	8,990.29	0.00	0.00	8,990.29
01 1200 231 002	Retirement Teachers/Prof Staff	7,938.00	668.05	2,709.09	34.13	5,228.91	0.00	0.00	5,228.91
231	Retirement Teachers/Prof Staff	21,491.00	1,808.73	7,271.80	33.84	14,219.20	0.00	0.00	14,219.20
01 1200 232 001	Retirement Instr Aides/Assistants	1,835.00	181.94	697.85	38.03	1,137.15	0.00	0.00	1,137.15
01 1200 232 002	Retirement Instr Aides/Assistants	5,246.00	406.57	1,630.48	31.08	3,615.52	0.00	0.00	3,615.52
232	Retirement Instructional Aides/Assistant	7,081.00	588.51	2,328.33	32.88	4,752.67	0.00	0.00	4,752.67
01 1200 237 001	Retirement Increased Contributions	5,285.00	454.20	1,806.52	34.18	3,478.48	0.00	0.00	3,478.48
01 1200 237 002	Retirement Increased Contributions	4,528.00	369.03	1,490.24	32.91	3,037.76	0.00	0.00	3,037.76
237	Increased Retirement Contributions	9,813.00	823.23	3,296.76	33.60	6,516.24	0.00	0.00	6,516.24
01 1200 330 001	Employee Training and Development Services	1,500.00	0.00	20.00	1.33	1,480.00	0.00	0.00	1,480.00
01 1200 330 002	Employee Training and Development Services	1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00
330	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	3,000.00	0.00	20.00	0.67	2,980.00	0.00	0.00	2,980.00
01 1200 569 002	TUITION PD OTH AGENCIES SP ED	45,000.00	4,951.80	12,025.80	26.72	32,974.20	0.00	0.00	32,974.20
569	TUITION PD OTH AGENCIES SP ED	45,000.00	4,951.80	12,025.80	26.72	32,974.20	0.00	0.00	32,974.20
01 1200 580 001	Travel	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
01 1200 580 002	Travel	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
580	Travel	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
01 1200 591 001	Services Purchased from ESU/Other Distri	35,000.00	2,195.44	6,586.32	18.82	28,413.68	0.00	0.00	28,413.68
01 1200 591 002	Services Purchased from ESU/Other Distri	0.00	2,195.44	6,586.32	0.00	(6,586.32)	0.00	0.00	(6,586.32)
591	Services Purchased from ESU/Other Distri	35,000.00	4,390.88	13,172.64	37.64	21,827.36	0.00	0.00	21,827.36

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
01 1200 610 001	General Supplies	1,000.00	0.00	13.50	1.35	986.50	0.00	0.00	986.50
01 1200 610 002	General Supplies	2,000.00	79.16	540.63	53.76	1,459.37	0.00	534.53	924.84
610	General Supplies	3,000.00	79.16	554.13	36.29	2,445.87	0.00	534.53	1,911.34
01 1200 643 001	Web/Cloud Based Software	5,000.00	0.00	0.00	119.30	5,000.00	0.00	5,965.00	(965.00)
643	Web/Cloud Based Software	5,000.00	0.00	0.00	119.30	5,000.00	0.00	5,965.00	(965.00)
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	653,812.00	55,949.69	211,961.62	33.41	441,850.38	0.00	6,499.53	435,350.85
1291	SPED Instructional Programs-Ages 3-5								
01 1291 111 002	Salaries Teachers/Prof Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111	Salaries Teachers/Prof Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1291 112 002	Social Security Substitute Teachers	59,675.00	4,852.94	18,969.39	31.79	40,705.61	0.00	0.00	40,705.61
112	Salaries Instructional Aides/Assistants	59,675.00	4,852.94	18,969.39	31.79	40,705.61	0.00	0.00	40,705.61
01 1291 132 002	Salaries Teachers/Prof Staff	1,000.00	57.51	339.80	33.98	660.20	0.00	0.00	660.20
132	Overtime Instructional Aides/Assistants	1,000.00	57.51	339.80	33.98	660.20	0.00	0.00	660.20
01 1291 211 002	Group Insurance Teachers/Prof Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Group Insurance Teachers/Prof Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1291 212 002	Salaries Teachers/Prof Staff	180.00	10.62	42.63	23.68	137.37	0.00	0.00	137.37
212	Group Insurance Instr Aides/Assistants	180.00	10.62	42.63	23.68	137.37	0.00	0.00	137.37
01 1291 213 002	Group Insurance Substitute Teachers	0.00	0.00	7.50	0.00	(7.50)	0.00	0.00	(7.50)
213	Group Insurance Substitute Teachers	0.00	0.00	7.50	0.00	(7.50)	0.00	0.00	(7.50)
01 1291 221 002	Social Security Teachers/Prof Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
221	Social Security Teachers/Prof Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1291 222 002	Salaries Teachers/Prof Staff	4,460.00	374.96	1,474.38	33.06	2,985.62	0.00	0.00	2,985.62
222	Social Security Instr Aides/Assistants	4,460.00	374.96	1,474.38	33.06	2,985.62	0.00	0.00	2,985.62
01 1291 231 002	Retirement Teachers/Prof Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Retirement Teachers/Prof Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 1291 232 002	Retirement Instructional Aides/Assistant	4,418.00	361.05	1,419.73	32.14	2,998.27	0.00	0.00	2,998.27
232	Retirement Instructional Aides/Assistant	4,418.00	361.05	1,419.73	32.14	2,998.27	0.00	0.00	2,998.27
01 1291 237 002	Increased Retirement Contributions	1,517.00	123.99	487.55	32.14	1,029.45	0.00	0.00	1,029.45
237	Increased Retirement Contributions	1,517.00	123.99	487.55	32.14	1,029.45	0.00	0.00	1,029.45
01 1291 591 002	Services Purchased from ESU/Other Distri	0.00	499.08	1,497.24	0.00	(1,497.24)	0.00	0.00	(1,497.24)
591	Services Purchased from ESU/Other Distri	0.00	499.08	1,497.24	0.00	(1,497.24)	0.00	0.00	(1,497.24)
01 1291 610 002	General Supplies	500.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00
610	General Supplies	500.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00
1291	SPED Instructional Programs-Ages 3-5	71,750.00	6,280.15	24,238.22	33.78	47,511.78	0.00	0.00	47,511.78
1292	SPED Instructional 0-2								
01 1292 591 002	Services Purchased from ESU/Other Distri	0.00	499.08	1,497.24	0.00	(1,497.24)	0.00	0.00	(1,497.24)
591	Services Purchased from ESU/Other Distri	0.00	499.08	1,497.24	0.00	(1,497.24)	0.00	0.00	(1,497.24)
1292	SPED Instructional 0-2	0.00	499.08	1,497.24	0.00	(1,497.24)	0.00	0.00	(1,497.24)
2110	ATTENDANCE AND SOCIAL WORK SERVICES								
01 2110 111 002	Salaries Teachers/Prof Staff	41,904.00	3,492.00	13,968.00	33.33	27,936.00	0.00	0.00	27,936.00
111	Salaries Teachers/Prof Staff	41,904.00	3,492.00	13,968.00	33.33	27,936.00	0.00	0.00	27,936.00
01 2110 211 002	Group Insurance Teachers/Prof Staff	25,764.00	2,146.99	8,587.96	33.33	17,176.04	0.00	0.00	17,176.04
211	Group Insurance Teachers/Prof Staff	25,764.00	2,146.99	8,587.96	33.33	17,176.04	0.00	0.00	17,176.04
01 2110 221 002	Social Security Teachers/Prof Staff	3,080.00	231.15	924.60	30.02	2,155.40	0.00	0.00	2,155.40

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
221	Social Security Teachers/Prof Staff	3,080.00	231.15	924.60	30.02	2,155.40	0.00	0.00	2,155.40
01 2110 231 002	Retirement Teachers/Prof Staff	3,051.00	256.76	1,027.04	33.66	2,023.96	0.00	0.00	2,023.96
231	Retirement Teachers/Prof Staff	3,051.00	256.76	1,027.04	33.66	2,023.96	0.00	0.00	2,023.96
01 2110 237 002	Increased Retirement Contributions	1,048.00	88.17	352.68	33.65	695.32	0.00	0.00	695.32
237	Increased Retirement Contributions	1,048.00	88.17	352.68	33.65	695.32	0.00	0.00	695.32
01 2110 340 001	Other Professional Services	6,510.00	0.00	6,509.45	99.99	0.55	0.00	0.00	0.55
340	Other Professional Services	6,510.00	0.00	6,509.45	99.99	0.55	0.00	0.00	0.55
01 2110 643 000	Web/Cloud Based Software	1,000.00	0.00	850.00	85.00	150.00	0.00	0.00	150.00
01 2110 643 001	Web/Cloud Based Software	1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00
01 2110 643 002	Web/Cloud Based Software	1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00
643	Web/Cloud Based Software	4,000.00	0.00	850.00	21.25	3,150.00	0.00	0.00	3,150.00
01 2110 810 000	Dues and Fees	100.00	0.00	88.89	88.89	11.11	0.00	0.00	11.11
810	Dues and Fees	100.00	0.00	88.89	88.89	11.11	0.00	0.00	11.11
2110	ATTENDANCE AND SOCIAL WORK SERVICES	85,457.00	6,215.07	32,308.62	37.81	53,148.38	0.00	0.00	53,148.38
2120	GUIDANCE SERVICES								
01 2120 111 001	Salaries Teachers/Prof Staff	83,892.00	6,990.99	27,963.96	33.33	55,928.04	0.00	0.00	55,928.04
111	Salaries Teachers/Prof Staff	83,892.00	6,990.99	27,963.96	33.33	55,928.04	0.00	0.00	55,928.04
01 2120 211 001	Group Insurance/Teachers/Prof Staff	9,405.00	783.72	3,134.88	33.33	6,270.12	0.00	0.00	6,270.12
211	Group Insurance Teachers/Prof Staff	9,405.00	783.72	3,134.88	33.33	6,270.12	0.00	0.00	6,270.12
01 2120 221 001	Social Security Teachers/Prof Staff	6,167.00	534.82	2,139.28	34.69	4,027.72	0.00	0.00	4,027.72
221	Social Security Teachers/Prof Staff	6,167.00	534.82	2,139.28	34.69	4,027.72	0.00	0.00	4,027.72
01 2120 231 001	Retirement Teachers/Prof Staff	6,108.00	514.04	2,056.15	33.66	4,051.85	0.00	0.00	4,051.85
231	Retirement Teachers/Prof Staff	6,108.00	514.04	2,056.15	33.66	4,051.85	0.00	0.00	4,051.85
01 2120 237 001	Retirement Increase Contributions	2,098.00	176.52	706.08	33.65	1,391.92	0.00	0.00	1,391.92
237	Increased Retirement Contributions	2,098.00	176.52	706.08	33.65	1,391.92	0.00	0.00	1,391.92
01 2120 330 001	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	250.00	0.00	20.00	32.00	230.00	0.00	60.00	170.00
01 2120 330 002	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	100.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00
330	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	350.00	0.00	20.00	22.86	330.00	0.00	60.00	270.00
01 2120 610 001	General Supplies	150.00	0.00	0.00	0.00	150.00	0.00	0.00	150.00
01 2120 610 002	General Supplies	150.00	0.00	0.00	0.00	150.00	0.00	0.00	150.00
610	General Supplies	300.00	0.00	0.00	0.00	300.00	0.00	0.00	300.00
01 2120 643 001	Web/Cloud Based Software	2,700.00	2,700.00	2,700.00	100.00	0.00	0.00	0.00	0.00
643	Web/Cloud Based Software	2,700.00	2,700.00	2,700.00	100.00	0.00	0.00	0.00	0.00
2120	GUIDANCE SERVICES	111,020.00	11,700.09	38,720.35	34.93	72,299.65	0.00	60.00	72,239.65
2141	Psychological Serv SPED School Age								
01 2141 610 002	General Supplies	150.00	0.00	21.60	14.40	128.40	0.00	0.00	128.40
610	General Supplies	150.00	0.00	21.60	14.40	128.40	0.00	0.00	128.40
2141	Psychological Serv SPED School Age	150.00	0.00	21.60	14.40	128.40	0.00	0.00	128.40
2151	Speech Path SPED School Age								
01 2151 111 002	Salaries Teachers/Prof Staff	55,678.00	5,018.34	18,937.83	34.01	36,740.17	0.00	0.00	36,740.17
111	Salaries Teachers/Prof Staff	55,678.00	5,018.34	18,937.83	34.01	36,740.17	0.00	0.00	36,740.17
01 2151 151 002	Addtl Compensation Teachers/Prof Staff	1,000.00	0.00	195.48	19.55	804.52	0.00	0.00	804.52
151	Addtl Compensation Teachers/Prof Staff	1,000.00	0.00	195.48	19.55	804.52	0.00	0.00	804.52
01 2151 211 002	Group Insurance Teachers/Prof Staff	21,127.00	1,760.53	7,042.12	33.33	14,084.88	0.00	0.00	14,084.88
211	Group Insurance Teachers/Prof Staff	21,127.00	1,760.53	7,042.12	33.33	14,084.88	0.00	0.00	14,084.88

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
01 2151 221 002	Salaries Teachers/Prof Staff	4,093.00	381.78	1,455.40	35.56	2,637.60	0.00	0.00	2,637.60
221	Social Security Teachers/Prof Staff	4,093.00	381.78	1,455.40	35.56	2,637.60	0.00	0.00	2,637.60
01 2151 231 002	Retirement Teachers/Prof Staff	4,054.00	368.99	1,406.84	34.70	2,647.16	0.00	0.00	2,647.16
231	Retirement Teachers/Prof Staff	4,054.00	368.99	1,406.84	34.70	2,647.16	0.00	0.00	2,647.16
01 2151 237 002	Increased Retirement Contributions	1,392.00	126.71	483.10	34.71	908.90	0.00	0.00	908.90
237	Increased Retirement Contributions	1,392.00	126.71	483.10	34.71	908.90	0.00	0.00	908.90
01 2151 333 002	Mileage Paid to Staff	500.00	98.91	130.35	26.07	369.65	0.00	0.00	369.65
333	Mileage Paid to Staff	500.00	98.91	130.35	26.07	369.65	0.00	0.00	369.65
01 2151 334 002	Speech Elem Mileage	3,000.00	209.60	474.88	15.83	2,525.12	0.00	0.00	2,525.12
334	Mileage Paid - Other	3,000.00	209.60	474.88	15.83	2,525.12	0.00	0.00	2,525.12
01 2151 340 002	Speech Services Elem	25,000.00	2,791.25	6,498.75	26.00	18,501.25	0.00	0.00	18,501.25
340	Other Professional Services	25,000.00	2,791.25	6,498.75	26.00	18,501.25	0.00	0.00	18,501.25
01 2151 580 002	Speech Elem Travel	5,000.00	400.00	962.50	19.25	4,037.50	0.00	0.00	4,037.50
580	Travel	5,000.00	400.00	962.50	19.25	4,037.50	0.00	0.00	4,037.50
01 2151 591 001	Services Purchased from ESU/Other Distri	12,500.00	1,364.30	4,282.80	34.26	8,217.20	0.00	0.00	8,217.20
01 2151 591 002	Services Purchased from ESU/Other Distri	7,000.00	742.29	2,317.69	33.11	4,682.31	0.00	0.00	4,682.31
591	Services Purchased from ESU/Other Distri	19,500.00	2,106.59	6,600.49	33.85	12,899.51	0.00	0.00	12,899.51
01 2151 610 002	General Supplies	300.00	0.00	0.00	0.00	300.00	0.00	0.00	300.00
610	General Supplies	300.00	0.00	0.00	0.00	300.00	0.00	0.00	300.00
01 2151 810 002	Dues and Fees	300.00	225.00	225.00	75.00	75.00	0.00	0.00	75.00
810	Dues and Fees	300.00	225.00	225.00	75.00	75.00	0.00	0.00	75.00
2151	Speech Path SPED School Age	140,944.00	13,487.70	44,412.74	31.51	96,531.26	0.00	0.00	96,531.26
2152	Speech Pathology SPED-Age 3-5								
01 2152 340 002	Speech 3-5 Services	4,000.00	0.00	0.00	0.00	4,000.00	0.00	0.00	4,000.00
340	Other Professional Services	4,000.00	0.00	0.00	0.00	4,000.00	0.00	0.00	4,000.00
01 2152 591 002	Services Purchased from ESU/Other Distri	250.00	29.04	87.12	34.85	162.88	0.00	0.00	162.88
591	Services Purchased from ESU/Other Distri	250.00	29.04	87.12	34.85	162.88	0.00	0.00	162.88
2152	Speech Pathology SPED-Age 3-5	4,250.00	29.04	87.12	2.05	4,162.88	0.00	0.00	4,162.88
2153	SPED Speech Path 0-2								
01 2153 591 002	Services Purchased from ESU/Other Distri	275.00	655.18	713.26	259.37	(438.26)	0.00	0.00	(438.26)
591	Services Purchased from ESU/Other Distri	275.00	655.18	713.26	259.37	(438.26)	0.00	0.00	(438.26)
2153	SPED Speech Path 0-2	275.00	655.18	713.26	259.37	(438.26)	0.00	0.00	(438.26)
2161	Occupational Therapy SPED School Age								
01 2161 334 002	Mileage Paid - Other	600.00	74.67	124.45	20.74	475.55	0.00	0.00	475.55
334	Mileage Paid - Other	600.00	74.67	124.45	20.74	475.55	0.00	0.00	475.55
01 2161 340 001	Other Professional Services	0.00	187.50	187.50	0.00	(187.50)	0.00	0.00	(187.50)
01 2161 340 002	Other Professional Services	12,000.00	1,500.00	2,512.50	20.94	9,487.50	0.00	0.00	9,487.50
340	Other Professional Services	12,000.00	1,687.50	2,700.00	22.50	9,300.00	0.00	0.00	9,300.00
01 2161 580 002	Travel	1,500.00	150.00	250.00	16.67	1,250.00	0.00	0.00	1,250.00
580	Travel	1,500.00	150.00	250.00	16.67	1,250.00	0.00	0.00	1,250.00
2161	Occupational Therapy SPED School Age	14,100.00	1,912.17	3,074.45	21.80	11,025.55	0.00	0.00	11,025.55
2162	Occ Therapy SPED Age 3-5								
01 2162 334 002	Mileage Paid - Other	100.00	0.00	74.67	74.67	25.33	0.00	0.00	25.33
334	Mileage Paid - Other	100.00	0.00	74.67	74.67	25.33	0.00	0.00	25.33

Expenditure Report by Function/Object - Detail

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01 2162 340 002	Other Professional Services	5,000.00	75.00	2,043.75	40.88	2,956.25	0.00	0.00	2,956.25
340	Other Professional Services	5,000.00	75.00	2,043.75	40.88	2,956.25	0.00	0.00	2,956.25
01 2162 580 002	Travel	200.00	0.00	150.00	75.00	50.00	0.00	0.00	50.00
580	Travel	200.00	0.00	150.00	75.00	50.00	0.00	0.00	50.00
2162	Occ Therapy SPED Age 3-5	5,300.00	75.00	2,268.42	42.80	3,031.58	0.00	0.00	3,031.58
2163	Occ Therapy SPED Age 0-2								
01 2163 340 002	Other Professional Services	20.00	0.00	18.75	93.75	1.25	0.00	0.00	1.25
340	Other Professional Services	20.00	0.00	18.75	93.75	1.25	0.00	0.00	1.25
2163	Occ Therapy SPED Age 0-2	20.00	0.00	18.75	93.75	1.25	0.00	0.00	1.25
2171	Physical Therapy SPED School Age								
01 2171 334 002	Mileage Paid - Other	1,000.00	106.77	391.70	39.17	608.30	0.00	0.00	608.30
334	Mileage Paid - Other	1,000.00	106.77	391.70	39.17	608.30	0.00	0.00	608.30
01 2171 340 001	Other Professional Services	0.00	150.00	356.25	0.00	(356.25)	0.00	0.00	(356.25)
01 2171 340 002	Other Professional Services	4,000.00	693.75	2,493.75	62.34	1,506.25	0.00	0.00	1,506.25
340	Other Professional Services	4,000.00	843.75	2,850.00	71.25	1,150.00	0.00	0.00	1,150.00
01 2171 580 002	Travel	1,300.00	150.00	525.00	40.38	775.00	0.00	0.00	775.00
580	Travel	1,300.00	150.00	525.00	40.38	775.00	0.00	0.00	775.00
2171	Physical Therapy SPED School Age	6,300.00	1,100.52	3,766.70	59.79	2,533.30	0.00	0.00	2,533.30
2172	Physical Therapy SPED Age 3-5								
01 2172 340 002	Other Professional Services	2,750.00	0.00	0.00	0.00	2,750.00	0.00	0.00	2,750.00
340	Other Professional Services	2,750.00	0.00	0.00	0.00	2,750.00	0.00	0.00	2,750.00
2172	Physical Therapy SPED Age 3-5	2,750.00	0.00	0.00	0.00	2,750.00	0.00	0.00	2,750.00
2173	PT SPED 0-2								
01 2173 334 002	Mileage Paid - Other	100.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00
334	Mileage Paid - Other	100.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00
01 2173 340 002	Other Professional Services	220.00	18.75	18.75	8.52	201.25	0.00	0.00	201.25
340	Other Professional Services	220.00	18.75	18.75	8.52	201.25	0.00	0.00	201.25
01 2173 580 002	Travel	150.00	0.00	0.00	0.00	150.00	0.00	0.00	150.00
580	Travel	150.00	0.00	0.00	0.00	150.00	0.00	0.00	150.00
2173	PT SPED 0-2	470.00	18.75	18.75	3.99	451.25	0.00	0.00	451.25
2181	Vision Services SPED School Age								
01 2181 591 002	Services Purchased from ESU/Other Distri	7,000.00	702.62	2,049.18	29.27	4,950.82	0.00	0.00	4,950.82
591	Services Purchased from ESU/Other Distri	7,000.00	702.62	2,049.18	29.27	4,950.82	0.00	0.00	4,950.82
2181	Vision Services SPED School Age	7,000.00	702.62	2,049.18	29.27	4,950.82	0.00	0.00	4,950.82
2182	Vision Services SPED 3-4								
01 2182 591 002	Services Purchased from ESU/Other Distri	500.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00
591	Services Purchased from ESU/Other Distri	500.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00
2182	Vision Services SPED 3-4	500.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00
2190	OTHER PUPIL SUPPORT SERVICES								
01 2190 340 001	Other Professional Services	10,000.00	0.00	266.81	2.67	9,733.19	0.00	0.00	9,733.19
340	Other Professional Services	10,000.00	0.00	266.81	2.67	9,733.19	0.00	0.00	9,733.19
01 2190 626 001	Gasoline	7,000.00	377.45	1,992.85	28.47	5,007.15	0.00	0.00	5,007.15
626	Gasoline	7,000.00	377.45	1,992.85	28.47	5,007.15	0.00	0.00	5,007.15
01 2190 810 001	Dues and Fees	900.00	0.00	0.00	0.00	900.00	0.00	0.00	900.00
810	Dues and Fees	900.00	0.00	0.00	0.00	900.00	0.00	0.00	900.00

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
2190	OTHER PUPIL SUPPORT SERVICES	17,900.00	377.45	2,259.66	12.62	15,640.34	0.00	0.00	15,640.34
2211	School Improvement								
01 2211 610 001	General Supplies	2,500.00	0.00	0.00	0.00	2,500.00	0.00	0.00	2,500.00
01 2211 610 002	General Supplies	2,500.00	0.00	0.00	0.00	2,500.00	0.00	0.00	2,500.00
610	General Supplies	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
2211	School Improvement	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
2212	Instruction and Curriculum Dev								
01 2212 330 001	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	2,000.00	160.00	440.00	22.00	1,560.00	0.00	0.00	1,560.00
01 2212 330 002	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	2,000.00	155.00	155.00	7.75	1,845.00	0.00	0.00	1,845.00
330	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	4,000.00	315.00	595.00	14.88	3,405.00	0.00	0.00	3,405.00
01 2212 640 001	Books and Periodicals	20,000.00	0.00	0.00	0.00	20,000.00	0.00	0.00	20,000.00
01 2212 640 002	Books and Periodicals	20,000.00	0.00	198.00	0.99	19,802.00	0.00	0.00	19,802.00
640	Books and Periodicals	40,000.00	0.00	198.00	0.50	39,802.00	0.00	0.00	39,802.00
01 2212 643 001	Web/Cloud Based Software	20,000.00	0.00	4,989.32	24.95	15,010.68	0.00	0.00	15,010.68
01 2212 643 002	Web/Cloud Based Software	20,000.00	924.00	2,284.32	11.42	17,715.68	0.00	0.00	17,715.68
643	Web/Cloud Based Software	40,000.00	924.00	7,273.64	18.18	32,726.36	0.00	0.00	32,726.36
2212	Instruction and Curriculum Dev	84,000.00	1,239.00	8,066.64	9.60	75,933.36	0.00	0.00	75,933.36
2213	Instructional Staff Training								
01 2213 151 001	Addtl Compensation Teachers/Prof Staff	10,000.00	0.00	1,880.00	18.80	8,120.00	0.00	0.00	8,120.00
01 2213 151 002	Addtl Compensation Teachers/Prof Staff	10,000.00	0.00	2,450.00	24.50	7,550.00	0.00	0.00	7,550.00
151	Addtl Compensation Teachers/Prof Staff	20,000.00	0.00	4,330.00	21.65	15,670.00	0.00	0.00	15,670.00
01 2213 221 001	Social Security Teachers/Prof Staff	3,825.00	0.00	142.22	3.72	3,682.78	0.00	0.00	3,682.78
01 2213 221 002	Social Security Teachers/Prof Staff	3,825.00	0.00	184.43	4.82	3,640.57	0.00	0.00	3,640.57
221	Social Security Teachers/Prof Staff	7,650.00	0.00	326.65	4.27	7,323.35	0.00	0.00	7,323.35
01 2213 231 001	Retirement Teachers/Prof Staff	3,675.00	0.00	138.21	3.76	3,536.79	0.00	0.00	3,536.79
01 2213 231 002	Retirement Teachers/Prof Staff	3,675.00	0.00	180.13	4.90	3,494.87	0.00	0.00	3,494.87
231	Retirement Teachers/Prof Staff	7,350.00	0.00	318.34	4.33	7,031.66	0.00	0.00	7,031.66
01 2213 237 001	Increased Retirement Contributions	1,265.00	0.00	47.47	3.75	1,217.53	0.00	0.00	1,217.53
01 2213 237 002	Increased Retirement Contributions	1,265.00	0.00	61.88	4.89	1,203.12	0.00	0.00	1,203.12
237	Increased Retirement Contributions	2,530.00	0.00	109.35	4.32	2,420.65	0.00	0.00	2,420.65
01 2213 330 001	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	6,000.00	0.00	225.00	4.42	5,775.00	0.00	40.00	5,735.00
01 2213 330 002	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	6,000.00	0.00	800.00	13.33	5,200.00	0.00	0.00	5,200.00
330	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	12,000.00	0.00	1,025.00	8.88	10,975.00	0.00	40.00	10,935.00
01 2213 580 001	Travel	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
01 2213 580 002	Travel	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
580	Travel	4,000.00	0.00	0.00	0.00	4,000.00	0.00	0.00	4,000.00
01 2213 610 001	General Supplies	500.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00
01 2213 610 002	General Supplies	500.00	0.00	82.34	16.47	417.66	0.00	0.00	417.66
610	General Supplies	1,000.00	0.00	82.34	8.23	917.66	0.00	0.00	917.66
01 2213 626 001	Gasoline	500.00	0.00	127.99	25.60	372.01	0.00	0.00	372.01
01 2213 626 002	Gasoline	500.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00
626	Gasoline	1,000.00	0.00	127.99	12.80	872.01	0.00	0.00	872.01
01 2213 640 001	Books and Periodicals	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
01 2213 640 002	Books and Periodicals	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
640	Books and Periodicals	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
2213	Instructional Staff Training	57,530.00	0.00	6,319.67	11.05	51,210.33	0.00	40.00	51,170.33
2220	Library/Media Sevices								
01 2220 111 001	Salaries Teachers/Prof Staff	31,839.00	2,653.21	10,892.84	34.21	20,946.16	0.00	0.00	20,946.16
01 2220 111 002	Salaries Teachers/Prof Staff	38,914.00	3,242.82	12,971.28	33.33	25,942.72	0.00	0.00	25,942.72
111	Salaries Teachers/Prof Staff	70,753.00	5,896.03	23,864.12	33.73	46,888.88	0.00	0.00	46,888.88
01 2220 112 002	Salaries Instructional Aides/Assistants	18,550.00	1,917.35	7,326.70	39.50	11,223.30	0.00	0.00	11,223.30
112	Salaries Instructional Aides/Assistants	18,550.00	1,917.35	7,326.70	39.50	11,223.30	0.00	0.00	11,223.30
01 2220 211 001	Group Insurance/Teachers/Prof Staff	11,594.00	639.22	2,556.88	22.05	9,037.12	0.00	0.00	9,037.12
01 2220 211 002	Group Insurance/Teachers/Prof Staff	14,171.00	781.28	3,125.12	22.05	11,045.88	0.00	0.00	11,045.88
211	Group Insurance Teachers/Prof Staff	25,765.00	1,420.50	5,682.00	22.05	20,083.00	0.00	0.00	20,083.00
01 2220 212 002	Group Insurance Instr Aides/Assistants	60.00	5.00	20.00	33.33	40.00	0.00	0.00	40.00
212	Group Insurance Instr Aides/Assistants	60.00	5.00	20.00	33.33	40.00	0.00	0.00	40.00
01 2220 221 001	Social Security Teachers/Prof Staff	2,341.00	196.10	805.44	34.41	1,535.56	0.00	0.00	1,535.56
01 2220 221 002	Social Security Teachers/Prof Staff	2,861.00	239.67	959.09	33.52	1,901.91	0.00	0.00	1,901.91
221	Social Security Teachers/Prof Staff	5,202.00	435.77	1,764.53	33.92	3,437.47	0.00	0.00	3,437.47
01 2220 222 002	Social Security Instr Aides/Assistants	1,364.00	146.67	560.48	41.09	803.52	0.00	0.00	803.52
222	Social Security Instr Aides/Assistants	1,364.00	146.67	560.48	41.09	803.52	0.00	0.00	803.52
01 2220 231 001	Retirement Teachers/Prof Staff	2,318.00	195.09	800.94	34.55	1,517.06	0.00	0.00	1,517.06
01 2220 231 002	Retirement Teachers/Prof Staff	2,833.00	238.44	953.76	33.67	1,879.24	0.00	0.00	1,879.24
231	Retirement Teachers/Prof Staff	5,151.00	433.53	1,754.70	34.07	3,396.30	0.00	0.00	3,396.30
01 2220 232 002	Retirement Instr Aides/Assistants	1,351.00	134.04	531.78	39.36	819.22	0.00	0.00	819.22
232	Retirement Instructional Aides/Assistant	1,351.00	134.04	531.78	39.36	819.22	0.00	0.00	819.22
01 2220 237 001	Retirement Increased Contributions	796.00	66.99	275.03	34.55	520.97	0.00	0.00	520.97
01 2220 237 002	Retirement Increased Contributions	1,437.00	127.91	510.14	35.50	926.86	0.00	0.00	926.86
237	Increased Retirement Contributions	2,233.00	194.90	785.17	35.16	1,447.83	0.00	0.00	1,447.83
01 2220 610 001	General Supplies	500.00	0.00	53.00	10.60	447.00	0.00	0.00	447.00
01 2220 610 002	General Supplies	500.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00
610	General Supplies	1,000.00	0.00	53.00	5.30	947.00	0.00	0.00	947.00
01 2220 640 001	Books and Periodicals	4,500.00	0.00	1,410.30	31.34	3,089.70	0.00	0.00	3,089.70
01 2220 640 002	Books and Periodicals	4,500.00	0.00	2,358.47	52.41	2,141.53	0.00	0.00	2,141.53
640	Books and Periodicals	9,000.00	0.00	3,768.77	41.88	5,231.23	0.00	0.00	5,231.23
01 2220 643 001	Web/Cloud Based Software	4,000.00	0.00	1,591.84	39.80	2,408.16	0.00	0.00	2,408.16
01 2220 643 002	Web/Cloud Based Software	2,500.00	0.00	0.00	0.00	2,500.00	0.00	0.00	2,500.00
643	Web/Cloud Based Software	6,500.00	0.00	1,591.84	24.49	4,908.16	0.00	0.00	4,908.16
01 2220 810 001	Dues and Fees	150.00	0.00	0.00	0.00	150.00	0.00	0.00	150.00
810	Dues and Fees	150.00	0.00	0.00	0.00	150.00	0.00	0.00	150.00
2220	Library/Media Sevices	147,079.00	10,583.79	47,703.09	32.43	99,375.91	0.00	0.00	99,375.91
2230	Instruction-Related Technology								
01 2230 114 000	Salaries Technical Staff	52,275.00	4,356.21	17,424.84	33.33	34,850.16	0.00	0.00	34,850.16
114	Salaries Technical Staff	52,275.00	4,356.21	17,424.84	33.33	34,850.16	0.00	0.00	34,850.16
01 2230 214 000	Group Insurance Technical Staff	10,293.00	857.75	3,431.00	33.33	6,862.00	0.00	0.00	6,862.00
214	Group Insurance Technical Staff	10,293.00	857.75	3,431.00	33.33	6,862.00	0.00	0.00	6,862.00
01 2230 224 000	Social Security Technical Staff	3,843.00	332.66	1,330.60	34.62	2,512.40	0.00	0.00	2,512.40
224	Social Security Technical Staff	3,843.00	332.66	1,330.60	34.62	2,512.40	0.00	0.00	2,512.40
01 2230 234 000	Retirement Technical Staff	3,806.00	320.30	1,281.20	33.66	2,524.80	0.00	0.00	2,524.80

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
234	Retirement Technical Staff	3,806.00	320.30	1,281.20	33.66	2,524.80	0.00	0.00	2,524.80
01 2230 237 000	Increased Retirement Contributions	1,307.00	109.99	439.96	33.66	867.04	0.00	0.00	867.04
237	Increased Retirement Contributions	1,307.00	109.99	439.96	33.66	867.04	0.00	0.00	867.04
01 2230 330 001	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00
330	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00
01 2230 350 000	Technical Services	3,500.00	0.00	4,825.00	137.86	(1,325.00)	0.00	0.00	(1,325.00)
01 2230 350 001	Technical Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2230 350 002	Technical Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	Technical Services	3,500.00	0.00	4,825.00	137.86	(1,325.00)	0.00	0.00	(1,325.00)
01 2230 432 001	Technology-Related Repairs/Maint	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
01 2230 432 002	Other Technical Services	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
432	Technology-Related Repairs/Maint	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
01 2230 580 001	Travel	500.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00
580	Travel	500.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00
01 2230 610 001	General Supplies	50.00	75.97	75.97	4,699.94	(25.97)	0.00	2,274.00	(2,299.97)
01 2230 610 002	General Supplies	50.00	0.00	0.00	0.00	50.00	0.00	0.00	50.00
610	General Supplies	100.00	75.97	75.97	2,349.97	24.03	0.00	2,274.00	(2,249.97)
01 2230 643 000	Web/Cloud Based Software	5,000.00	0.00	500.00	10.00	4,500.00	0.00	0.00	4,500.00
01 2230 643 001	Web/Cloud Based Software	0.00	378.28	378.28	0.00	(378.28)	0.00	0.00	(378.28)
01 2230 643 002	Web/Cloud Based Software	0.00	393.73	393.73	0.00	(393.73)	0.00	0.00	(393.73)
643	Web/Cloud Based Software	5,000.00	772.01	1,272.01	25.44	3,727.99	0.00	0.00	3,727.99
01 2230 650 001	Technology Related Supplies	35,000.00	0.00	3,474.13	15.85	31,525.87	0.00	2,074.00	29,451.87
01 2230 650 002	Technology Related Supplies	5,000.00	0.00	42.99	0.86	4,957.01	0.00	0.00	4,957.01
650	Technology Related Supplies	40,000.00	0.00	3,517.12	13.98	36,482.88	0.00	2,074.00	34,408.88
01 2230 734 000	Technology Related Hardware	120,000.00	0.00	120,000.00	100.00	0.00	0.00	0.00	0.00
01 2230 734 001	Technology Related Hardware	40,000.00	0.00	0.00	0.00	40,000.00	0.00	0.00	40,000.00
01 2230 734 002	Technology Related Hardware	15,000.00	0.00	0.00	0.00	15,000.00	0.00	0.00	15,000.00
734	Technology Related Hardware	175,000.00	0.00	120,000.00	68.57	55,000.00	0.00	0.00	55,000.00
01 2230 735 001	Technology Software	4,000.00	0.00	0.00	0.00	4,000.00	0.00	0.00	4,000.00
01 2230 735 002	Technology Software	4,000.00	0.00	0.00	0.00	4,000.00	0.00	0.00	4,000.00
735	Technology Software	8,000.00	0.00	0.00	0.00	8,000.00	0.00	0.00	8,000.00
01 2230 810 001	Dues and Fees	100.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00
01 2230 810 002	Dues and Fees	100.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00
810	Dues and Fees	200.00	0.00	0.00	0.00	200.00	0.00	0.00	200.00
2230	Instruction-Related Technology	315,324.00	6,824.89	153,597.70	50.09	161,726.30	0.00	4,348.00	157,378.30
2240	Academic Student Assessment								
01 2240 320 001	Professional Educational Services	1,100.00	0.00	62.50	5.68	1,037.50	0.00	0.00	1,037.50
320	Professional Educational Services	1,100.00	0.00	62.50	5.68	1,037.50	0.00	0.00	1,037.50
2240	Academic Student Assessment	1,100.00	0.00	62.50	5.68	1,037.50	0.00	0.00	1,037.50
2310	BOARD OF EDUCATION								
01 2310 330 000	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	2,500.00	0.00	2,709.00	108.36	(209.00)	0.00	0.00	(209.00)
330	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	2,500.00	0.00	2,709.00	108.36	(209.00)	0.00	0.00	(209.00)
01 2310 350 000	Technical Services	1,000.00	0.00	876.25	87.63	123.75	0.00	0.00	123.75
350	Technical Services	1,000.00	0.00	876.25	87.63	123.75	0.00	0.00	123.75
01 2310 540 000	Advertising	5,400.00	370.00	1,790.70	33.16	3,609.30	0.00	0.00	3,609.30
540	Advertising	5,400.00	370.00	1,790.70	33.16	3,609.30	0.00	0.00	3,609.30
01 2310 580 000	Travel	2,000.00	330.78	330.78	16.54	1,669.22	0.00	0.00	1,669.22

Expenditure Report by Function/Object - Detail

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580	Travel	2,000.00	330.78	330.78	16.54	1,669.22	0.00	0.00	1,669.22
01 2310 610 000	General Supplies	250.00	285.97	405.61	162.24	(155.61)	0.00	0.00	(155.61)
610	General Supplies	250.00	285.97	405.61	162.24	(155.61)	0.00	0.00	(155.61)
01 2310 735 000	Technology Software	2,550.00	0.00	0.00	0.00	2,550.00	0.00	0.00	2,550.00
735	Technology Software	2,550.00	0.00	0.00	0.00	2,550.00	0.00	0.00	2,550.00
01 2310 810 000	Dues and Fees	20,000.00	0.00	0.00	0.00	20,000.00	0.00	0.00	20,000.00
810	Dues and Fees	20,000.00	0.00	0.00	0.00	20,000.00	0.00	0.00	20,000.00
01 2310 890 000	Miscellaneous Expenses	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
890	Miscellaneous Expenses	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
2310	BOARD OF EDUCATION	38,700.00	986.75	6,112.34	15.79	32,587.66	0.00	0.00	32,587.66
2320	EXECUTIVE ADMINISTRATION								
01 2320 105 000	Salaries Superintendent	146,800.00	12,316.67	48,766.68	33.22	98,033.32	0.00	0.00	98,033.32
105	Salaries Superintendent	146,800.00	12,316.67	48,766.68	33.22	98,033.32	0.00	0.00	98,033.32
01 2320 215 000	Group Insurance Superintendent	29,052.00	2,428.44	9,713.76	33.44	19,338.24	0.00	0.00	19,338.24
215	Group Insurance Superintendent	29,052.00	2,428.44	9,713.76	33.44	19,338.24	0.00	0.00	19,338.24
01 2320 225 000	Social Security Superintendent	10,790.00	898.92	3,557.43	32.97	7,232.57	0.00	0.00	7,232.57
225	Social Security Superintendent	10,790.00	898.92	3,557.43	32.97	7,232.57	0.00	0.00	7,232.57
01 2320 235 000	Retirement Superintendent	10,688.00	905.62	3,585.72	33.55	7,102.28	0.00	0.00	7,102.28
235	Retirement Superintendent	10,688.00	905.62	3,585.72	33.55	7,102.28	0.00	0.00	7,102.28
01 2320 237 000	Retirement Increased Contributions	3,670.00	311.00	1,231.37	33.55	2,438.63	0.00	0.00	2,438.63
237	Increased Retirement Contributions	3,670.00	311.00	1,231.37	33.55	2,438.63	0.00	0.00	2,438.63
01 2320 330 000	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	1,000.00	0.00	189.00	18.90	811.00	0.00	0.00	811.00
330	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	1,000.00	0.00	189.00	18.90	811.00	0.00	0.00	811.00
01 2320 333 000	Mileage Paid to Staff	2,000.00	451.69	847.70	42.39	1,152.30	0.00	0.00	1,152.30
333	Mileage Paid to Staff	2,000.00	451.69	847.70	42.39	1,152.30	0.00	0.00	1,152.30
01 2320 580 000	Travel	1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00
580	Travel	1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00
01 2320 610 000	General Supplies	500.00	0.00	189.22	37.84	310.78	0.00	0.00	310.78
610	General Supplies	500.00	0.00	189.22	37.84	310.78	0.00	0.00	310.78
01 2320 733 000	Furniture and Fixtures	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
733	Furniture and Fixtures	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
01 2320 734 000	Technology Related Hardware	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
734	Technology Related Hardware	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
01 2320 735 000	Technology Software	100.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00
735	Technology Software	100.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00
01 2320 810 000	Dues and Fees	2,000.00	0.00	900.00	45.00	1,100.00	0.00	0.00	1,100.00
810	Dues and Fees	2,000.00	0.00	900.00	45.00	1,100.00	0.00	0.00	1,100.00
2320	EXECUTIVE ADMINISTRATION	211,100.00	17,312.34	68,980.88	32.68	142,119.12	0.00	0.00	142,119.12
2330	District Legal Services								
01 2330 317 000	Contracted Legal Services	30,000.00	1,081.66	9,116.64	30.39	20,883.36	0.00	0.00	20,883.36
317	Contracted Legal Services	30,000.00	1,081.66	9,116.64	30.39	20,883.36	0.00	0.00	20,883.36
2330	District Legal Services	30,000.00	1,081.66	9,116.64	30.39	20,883.36	0.00	0.00	20,883.36
2410	Office of Principal								
01 2410 110 001	Salaries Non-Instructional Staff	100,575.00	6,755.25	26,065.84	25.92	74,509.16	0.00	0.00	74,509.16
01 2410 110 002	Salaries Non-Instructional Staff	41,080.00	3,522.61	13,959.30	33.98	27,120.70	0.00	0.00	27,120.70

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
110	Salaries Non-Instructional Staff	141,655.00	10,277.86	40,025.14	28.26	101,629.86	0.00	0.00	101,629.86
01 2410 111 001	Salaries Teachers/Prof Staff	115,260.00	9,605.00	38,420.00	33.33	76,840.00	0.00	0.00	76,840.00
01 2410 111 002	Salaries Teachers/Prof Staff	93,120.00	7,862.00	30,836.00	33.11	62,284.00	0.00	0.00	62,284.00
111	Salaries Teachers/Prof Staff	208,380.00	17,467.00	69,256.00	33.24	139,124.00	0.00	0.00	139,124.00
01 2410 120 001	Salaries Substitute Teachers	4,000.00	0.00	4,130.00	103.25	(130.00)	0.00	0.00	(130.00)
01 2410 120 002	Substitute Non-Instructional	2,000.00	0.00	140.00	7.00	1,860.00	0.00	0.00	1,860.00
120	Substitute Non-Instructional	6,000.00	0.00	4,270.00	71.17	1,730.00	0.00	0.00	1,730.00
01 2410 130 001	Overtime Non-Instructional	4,000.00	681.38	1,603.49	40.09	2,396.51	0.00	0.00	2,396.51
01 2410 130 002	Overtime Non-Instructional	2,000.00	312.00	1,156.46	57.82	843.54	0.00	0.00	843.54
130	Overtime Non-Instructional	6,000.00	993.38	2,759.95	46.00	3,240.05	0.00	0.00	3,240.05
01 2410 210 001	Group Insurance Non-Instructional	8,643.00	862.75	2,588.00	29.94	6,055.00	0.00	0.00	6,055.00
01 2410 210 002	Group Insurance Non-Instructional	420.00	34.54	138.16	32.90	281.84	0.00	0.00	281.84
210	Group Insurance Non-Instructional	9,063.00	897.29	2,726.16	30.08	6,336.84	0.00	0.00	6,336.84
01 2410 211 001	Group Insurance/Teachers/Prof Staff	29,052.00	2,428.44	9,713.76	33.44	19,338.24	0.00	0.00	19,338.24
01 2410 211 002	Group Insurance/Teachers/Prof Staff	19,081.00	1,597.54	6,390.16	33.49	12,690.84	0.00	0.00	12,690.84
211	Group Insurance Teachers/Prof Staff	48,133.00	4,025.98	16,103.92	33.46	32,029.08	0.00	0.00	32,029.08
01 2410 220 001	Social Security Non-Instructional	7,687.00	568.90	2,432.68	31.65	5,254.32	0.00	0.00	5,254.32
01 2410 220 002	Social Security Non-Instructional	3,167.00	287.13	1,142.19	36.07	2,024.81	0.00	0.00	2,024.81
220	Social Security Non-Instructional	10,854.00	856.03	3,574.87	32.94	7,279.13	0.00	0.00	7,279.13
01 2410 221 001	Social Security Teachers/Prof Staff	8,472.00	732.67	2,930.68	34.59	5,541.32	0.00	0.00	5,541.32
01 2410 221 002	Social Security Teachers/Prof Staff	6,845.00	600.13	2,353.70	34.39	4,491.30	0.00	0.00	4,491.30
221	Social Security Teachers/Prof Staff	15,317.00	1,332.80	5,284.38	34.50	10,032.62	0.00	0.00	10,032.62
01 2410 230 001	Retirement Non-Instructional	7,614.00	546.80	1,867.89	24.53	5,746.11	0.00	0.00	5,746.11
01 2410 230 002	Retirement Non-Instructional	3,137.00	281.95	1,111.43	35.43	2,025.57	0.00	0.00	2,025.57
230	Retirement Non-Instructional	10,751.00	828.75	2,979.32	27.71	7,771.68	0.00	0.00	7,771.68
01 2410 231 001	Retirement Teachers/Prof Staff	8,391.00	706.24	2,824.96	33.67	5,566.04	0.00	0.00	5,566.04
01 2410 231 002	Retirement Teachers/Prof Staff	6,780.00	578.08	2,267.32	33.44	4,512.68	0.00	0.00	4,512.68
231	Retirement Teachers/Prof Staff	15,171.00	1,284.32	5,092.28	33.57	10,078.72	0.00	0.00	10,078.72
01 2410 237 001	Retirement Increase Contributions	5,497.00	430.31	1,611.59	29.32	3,885.41	0.00	0.00	3,885.41
01 2410 237 002	Retirement Increase Contributions	3,405.00	295.34	1,160.29	34.08	2,244.71	0.00	0.00	2,244.71
237	Increased Retirement Contributions	8,902.00	725.65	2,771.88	31.14	6,130.12	0.00	0.00	6,130.12
01 2410 330 001	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	200.00	0.00	350.00	175.00	(150.00)	0.00	0.00	(150.00)
01 2410 330 002	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	200.00	0.00	340.00	170.00	(140.00)	0.00	0.00	(140.00)
330	EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES	400.00	0.00	690.00	172.50	(290.00)	0.00	0.00	(290.00)
01 2410 333 001	Mileage Paid to Staff	1,000.00	187.72	535.52	53.55	464.48	0.00	0.00	464.48
01 2410 333 002	Mileage Paid to Staff	1,000.00	0.00	288.20	28.82	711.80	0.00	0.00	711.80
333	Mileage Paid to Staff	2,000.00	187.72	823.72	41.19	1,176.28	0.00	0.00	1,176.28
01 2410 580 001	Travel	750.00	0.00	365.44	48.73	384.56	0.00	0.00	384.56
01 2410 580 002	Travel	500.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00
580	Travel	1,250.00	0.00	365.44	29.24	884.56	0.00	0.00	884.56
01 2410 610 001	General Supplies	1,000.00	536.84	878.46	87.85	121.54	0.00	0.00	121.54
01 2410 610 002	General Supplies	1,000.00	0.00	159.99	16.00	840.01	0.00	0.00	840.01
610	General Supplies	2,000.00	536.84	1,038.45	51.92	961.55	0.00	0.00	961.55
01 2410 733 001	Furniture and Fixtures	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
01 2410 733 002	Furniture and Fixtures	500.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00
733	Furniture and Fixtures	5,500.00	0.00	0.00	0.00	5,500.00	0.00	0.00	5,500.00
01 2410 734 001	Technology Related Hardware	100.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
01 2610 110 001	Salaries Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	Salaries Non-Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2610 220 001	Social Security Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2610 230 001	Retirement Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Retirement Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2610 237 001	Retirement Increase Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237	Increased Retirement Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2610 350 000	Technical Services	13,646.00	0.00	3,411.50	25.00	10,234.50	0.00	0.00	10,234.50
01 2610 350 001	Technical Services	0.00	382.29	1,346.19	0.00	(1,346.19)	0.00	0.00	(1,346.19)
01 2610 350 002	Technical Services	0.00	367.29	1,293.39	0.00	(1,293.39)	0.00	0.00	(1,293.39)
350	Technical Services	13,646.00	749.58	6,051.08	44.34	7,594.92	0.00	0.00	7,594.92
01 2610 410 001	Water Utility Services	2,780.00	169.93	827.99	29.78	1,952.01	0.00	0.00	1,952.01
01 2610 410 002	Water Utility Services	2,780.00	169.94	812.47	29.23	1,967.53	0.00	0.00	1,967.53
410	Water Utility Services	5,560.00	339.87	1,640.46	29.50	3,919.54	0.00	0.00	3,919.54
01 2610 490 001	Other Purchased Property Services	32,500.00	34,126.66	34,126.66	105.01	(1,626.66)	0.00	0.00	(1,626.66)
01 2610 490 002	Other Purchased Property Services	32,500.00	32,788.35	32,788.35	100.89	(288.35)	0.00	0.00	(288.35)
490	Other Purchased Property Services	65,000.00	66,915.01	66,915.01	102.95	(1,915.01)	0.00	0.00	(1,915.01)
01 2610 520 000	Property Insurance	100,000.00	11,754.77	42,591.70	42.59	57,408.30	0.00	0.00	57,408.30
520	Property Insurance	100,000.00	11,754.77	42,591.70	42.59	57,408.30	0.00	0.00	57,408.30
01 2610 610 000	General Supplies	65,000.00	2,675.45	17,606.85	27.09	47,393.15	0.00	0.00	47,393.15
01 2610 610 001	General Supplies	5,000.00	0.00	89.98	1.80	4,910.02	0.00	0.00	4,910.02
610	General Supplies	70,000.00	2,675.45	17,696.83	25.28	52,303.17	0.00	0.00	52,303.17
01 2610 621 001	Utility Energy Services	37,500.00	4,935.43	21,557.45	57.49	15,942.55	0.00	0.00	15,942.55
01 2610 621 002	Utility Energy Services	37,500.00	4,849.11	20,955.16	55.88	16,544.84	0.00	0.00	16,544.84
621	Natural Gas	75,000.00	9,784.54	42,512.61	56.68	32,487.39	0.00	0.00	32,487.39
01 2610 626 001	Gasoline	1,000.00	0.00	33.28	3.33	966.72	0.00	0.00	966.72
626	Gasoline	1,000.00	0.00	33.28	3.33	966.72	0.00	0.00	966.72
2610	Operation of Buildings	330,206.00	92,219.22	177,440.97	53.74	152,765.03	0.00	0.00	152,765.03
2620	Maintenance of Buildings								
01 2620 110 000	Salaries Non-Instructional Staff	295,752.00	17,043.31	75,250.70	25.44	220,501.30	0.00	0.00	220,501.30
110	Salaries Non-Instructional Staff	295,752.00	17,043.31	75,250.70	25.44	220,501.30	0.00	0.00	220,501.30
01 2620 130 000	Overtime Non-Instructional	3,000.00	119.09	1,193.09	39.77	1,806.91	0.00	0.00	1,806.91
130	Overtime Non-Instructional	3,000.00	119.09	1,193.09	39.77	1,806.91	0.00	0.00	1,806.91
01 2620 151 002	Addtl Compensation Teachers/Prof Staff	0.00	0.00	120.00	0.00	(120.00)	0.00	0.00	(120.00)
151	Addtl Compensation Teachers/Prof Staff	0.00	0.00	120.00	0.00	(120.00)	0.00	0.00	(120.00)
01 2620 210 000	Group Insurance Non-Instructional	40,932.00	3,134.86	14,273.51	34.87	26,658.49	0.00	0.00	26,658.49
210	Group Insurance Non-Instructional	40,932.00	3,134.86	14,273.51	34.87	26,658.49	0.00	0.00	26,658.49
01 2620 220 000	Social Security Non-Instructional	21,959.00	1,310.76	5,839.02	26.59	16,119.98	0.00	0.00	16,119.98
220	Social Security Non-Instructional	21,959.00	1,310.76	5,839.02	26.59	16,119.98	0.00	0.00	16,119.98
01 2620 221 002	Social Security Teachers/Prof Staff	0.00	0.00	9.10	0.00	(9.10)	0.00	0.00	(9.10)
221	Social Security Teachers/Prof Staff	0.00	0.00	9.10	0.00	(9.10)	0.00	0.00	(9.10)
01 2620 230 000	Retirement Non-Instructional	21,750.00	1,261.92	5,620.79	25.84	16,129.21	0.00	0.00	16,129.21
230	Retirement Non-Instructional	21,750.00	1,261.92	5,620.79	25.84	16,129.21	0.00	0.00	16,129.21
01 2620 231 002	Retirement Teachers/Prof Staff	0.00	0.00	8.82	0.00	(8.82)	0.00	0.00	(8.82)
231	Retirement Teachers/Prof Staff	0.00	0.00	8.82	0.00	(8.82)	0.00	0.00	(8.82)

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
01 2620 237 000	Increased Retirement Contributions	7,469.00	433.35	1,930.21	25.84	5,538.79	0.00	0.00	5,538.79
01 2620 237 002	Increased Retirement Contributions	0.00	0.00	3.03	0.00	(3.03)	0.00	0.00	(3.03)
237	Increased Retirement Contributions	7,469.00	433.35	1,933.24	25.88	5,535.76	0.00	0.00	5,535.76
01 2620 350 000	Technical Services	0.00	25,157.53	40,233.92	0.00	(40,233.92)	0.00	0.00	(40,233.92)
01 2620 350 001	Technical Services	135,000.00	57.68	230.72	0.17	134,769.28	0.00	0.00	134,769.28
01 2620 350 002	Technical Services	0.00	55.42	436.68	0.00	(436.68)	0.00	0.00	(436.68)
350	Technical Services	135,000.00	25,270.63	40,901.32	30.30	94,098.68	0.00	0.00	94,098.68
01 2620 440 000	Rentals	200.00	0.00	100.00	50.00	100.00	0.00	0.00	100.00
440	Rentals	200.00	0.00	100.00	50.00	100.00	0.00	0.00	100.00
01 2620 890 000	Maintenance Plug Number	370,671.00	0.00	0.00	0.00	370,671.00	0.00	0.00	370,671.00
890	Miscellaneous Expenses	370,671.00	0.00	0.00	0.00	370,671.00	0.00	0.00	370,671.00
2620	Maintenance of Buildings	896,733.00	48,573.92	145,249.59	16.20	751,483.41	0.00	0.00	751,483.41
2630	Care and Upkeep of Grounds								
01 2630 350 000	Technical Services	7,000.00	10,863.31	31,619.01	451.70	(24,619.01)	0.00	0.00	(24,619.01)
350	Technical Services	7,000.00	10,863.31	31,619.01	451.70	(24,619.01)	0.00	0.00	(24,619.01)
01 2630 610 000	General Supplies	0.00	0.00	1,537.16	0.00	(1,537.16)	0.00	0.00	(1,537.16)
01 2630 610 002	General Supplies	75,000.00	0.00	778.50	1.04	74,221.50	0.00	0.00	74,221.50
610	General Supplies	75,000.00	0.00	2,315.66	3.09	72,684.34	0.00	0.00	72,684.34
2630	Care and Upkeep of Grounds	82,000.00	10,863.31	33,934.67	41.38	48,065.33	0.00	0.00	48,065.33
2650	Vehicle Acquisition and Maintenance								
01 2650 350 001	Technical Services	16,000.00	0.00	2,727.04	17.04	13,272.96	0.00	0.00	13,272.96
350	Technical Services	16,000.00	0.00	2,727.04	17.04	13,272.96	0.00	0.00	13,272.96
01 2650 732 000	Vehicles	40,000.00	0.00	0.00	0.00	40,000.00	0.00	0.00	40,000.00
732	Vehicles	40,000.00	0.00	0.00	0.00	40,000.00	0.00	0.00	40,000.00
2650	Vehicle Acquisition and Maintenance	56,000.00	0.00	2,727.04	4.87	53,272.96	0.00	0.00	53,272.96
2660	Safety & Security								
01 2660 350 001	Technical Services	250.00	0.00	0.00	0.00	250.00	0.00	0.00	250.00
01 2660 350 002	Technical Services	250.00	0.00	0.00	0.00	250.00	0.00	0.00	250.00
350	Technical Services	500.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00
01 2660 530 000	Communications	5,000.00	0.00	814.00	16.28	4,186.00	0.00	0.00	4,186.00
530	Communications	5,000.00	0.00	814.00	16.28	4,186.00	0.00	0.00	4,186.00
01 2660 610 000	General Supplies	0.00	0.00	185.99	0.00	(185.99)	0.00	0.00	(185.99)
01 2660 610 001	General Supplies	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00	1,000.00
610	General Supplies	1,000.00	0.00	185.99	18.60	814.01	0.00	0.00	814.01
2660	Safety & Security	6,500.00	0.00	999.99	15.38	5,500.01	0.00	0.00	5,500.01
2670	Safety								
01 2670 333 002	Mileage Paid to Staff	0.00	0.00	51.09	0.00	(51.09)	0.00	0.00	(51.09)
333	Mileage Paid to Staff	0.00	0.00	51.09	0.00	(51.09)	0.00	0.00	(51.09)
01 2670 350 001	Technical Services	5,000.00	0.00	242.25	4.85	4,757.75	0.00	0.00	4,757.75
01 2670 350 002	Technical Services	5,000.00	0.00	232.75	4.66	4,767.25	0.00	0.00	4,767.25
350	Technical Services	10,000.00	0.00	475.00	4.75	9,525.00	0.00	0.00	9,525.00
01 2670 610 001	General Supplies	1,500.00	0.00	1,310.50	87.37	189.50	0.00	0.00	189.50
01 2670 610 002	General Supplies	1,500.00	0.00	939.33	62.62	560.67	0.00	0.00	560.67
610	General Supplies	3,000.00	0.00	2,249.83	74.99	750.17	0.00	0.00	750.17
2670	Safety	13,000.00	0.00	2,775.92	21.35	10,224.08	0.00	0.00	10,224.08
2710	Vehicle Operation-Regular Educ								
01 2710 110 000	Salaries Non-Instructional Staff	117,570.00	11,821.79	47,656.88	40.53	69,913.12	0.00	0.00	69,913.12

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
110	Salaries Non-Instructional Staff	117,570.00	11,821.79	47,656.88	40.53	69,913.12	0.00	0.00	69,913.12
01 2710 150 000	Personal Day Buyback	2,000.00	252.00	2,129.38	106.47	(129.38)	0.00	0.00	(129.38)
150	Addtl Compensation Non-Instructional	2,000.00	252.00	2,129.38	106.47	(129.38)	0.00	0.00	(129.38)
01 2710 210 000	Group Insurance Non-Instructional	10,119.00	591.82	2,348.30	23.21	7,770.70	0.00	0.00	7,770.70
210	Group Insurance Non-Instructional	10,119.00	591.82	2,348.30	23.21	7,770.70	0.00	0.00	7,770.70
01 2710 220 000	Social Security Non-Instructional	8,995.00	922.57	3,804.36	42.29	5,190.64	0.00	0.00	5,190.64
220	Social Security Non-Instructional	8,995.00	922.57	3,804.36	42.29	5,190.64	0.00	0.00	5,190.64
01 2710 230 000	Retirement Non-Instructional	8,642.00	741.74	3,062.64	35.44	5,579.36	0.00	0.00	5,579.36
230	Retirement Non-Instructional	8,642.00	741.74	3,062.64	35.44	5,579.36	0.00	0.00	5,579.36
01 2710 237 000	Retirement Increase Contributions	2,975.00	254.71	1,051.69	35.35	1,923.31	0.00	0.00	1,923.31
237	Increased Retirement Contributions	2,975.00	254.71	1,051.69	35.35	1,923.31	0.00	0.00	1,923.31
01 2710 350 000	Technical Services	50,000.00	2,933.23	14,919.27	30.44	35,080.73	0.00	300.00	34,780.73
350	Technical Services	50,000.00	2,933.23	14,919.27	30.44	35,080.73	0.00	300.00	34,780.73
01 2710 610 000	General Supplies	8,000.00	1,229.24	4,568.12	61.36	3,431.88	0.00	340.83	3,091.05
610	General Supplies	8,000.00	1,229.24	4,568.12	61.36	3,431.88	0.00	340.83	3,091.05
01 2710 626 000	Gasoline	60,000.00	3,863.03	19,143.73	31.91	40,856.27	0.00	0.00	40,856.27
626	Gasoline	60,000.00	3,863.03	19,143.73	31.91	40,856.27	0.00	0.00	40,856.27
01 2710 732 000	Vehicles	150,000.00	0.00	0.00	0.00	150,000.00	0.00	0.00	150,000.00
732	Vehicles	150,000.00	0.00	0.00	0.00	150,000.00	0.00	0.00	150,000.00
01 2710 810 000	Dues and Fees	5,000.00	738.55	1,906.70	38.13	3,093.30	0.00	0.00	3,093.30
810	Dues and Fees	5,000.00	738.55	1,906.70	38.13	3,093.30	0.00	0.00	3,093.30
01 2710 890 000	Transportation Plug Number	370,671.00	0.00	0.00	0.00	370,671.00	0.00	0.00	370,671.00
890	Miscellaneous Expenses	370,671.00	0.00	0.00	0.00	370,671.00	0.00	0.00	370,671.00
2710	Vehicle Operation-Regular Educ	793,972.00	23,348.68	100,591.07	12.75	693,380.93	0.00	640.83	692,740.10
2712	Vehicle Operation-School Age SPED								
01 2712 110 000	Salaries Non-Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	Salaries Non-Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2712 210 000	Group Insurance Non-Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	Group Insurance Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2712 220 000	Social Security Non-Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2712 230 000	Retirement Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Retirement Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2712 237 000	Increased Retirement Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237	Increased Retirement Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2712 332 002	Mileage Paid to Parents	27,000.00	3,037.90	11,423.23	42.31	15,576.77	0.00	0.00	15,576.77
332	Mileage Paid to Parents	27,000.00	3,037.90	11,423.23	42.31	15,576.77	0.00	0.00	15,576.77
01 2712 626 000	Gasoline	1,500.00	123.69	522.43	34.83	977.57	0.00	0.00	977.57
626	Gasoline	1,500.00	123.69	522.43	34.83	977.57	0.00	0.00	977.57
2712	Vehicle Operation-School Age SPED	28,500.00	3,161.59	11,945.66	41.91	16,554.34	0.00	0.00	16,554.34
3300	COMMUNITY SERVICES								
01 3300 110 002	Salaries Non-Instructional Staff	8,925.00	967.78	3,435.57	38.49	5,489.43	0.00	0.00	5,489.43
110	Salaries Non-Instructional Staff	8,925.00	967.78	3,435.57	38.49	5,489.43	0.00	0.00	5,489.43
01 3300 130 002	Overtime Non-Instructional	3,500.00	220.58	1,125.08	32.15	2,374.92	0.00	0.00	2,374.92
130	Overtime Non-Instructional	3,500.00	220.58	1,125.08	32.15	2,374.92	0.00	0.00	2,374.92

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
01 3300 210 002	Group Insurance Non Instructional Staff	0.00	1.99	7.50	0.00	(7.50)	0.00	0.00	(7.50)
210	Group Insurance Non-Instructional	0.00	1.99	7.50	0.00	(7.50)	0.00	0.00	(7.50)
01 3300 220 002	Social Security Non-Instructional	683.00	90.81	348.53	51.03	334.47	0.00	0.00	334.47
220	Social Security Non-Instructional	683.00	90.81	348.53	51.03	334.47	0.00	0.00	334.47
01 3300 230 002	Retirement Non-Instructional	656.00	67.67	309.07	47.11	346.93	0.00	0.00	346.93
230	Retirement Non-Instructional	656.00	67.67	309.07	47.11	346.93	0.00	0.00	346.93
01 3300 237 002	Increased Retirement Contributions	226.00	23.24	106.13	46.96	119.87	0.00	0.00	119.87
237	Increased Retirement Contributions	226.00	23.24	106.13	46.96	119.87	0.00	0.00	119.87
01 3300 610 002	General Supplies	1,000.00	184.24	689.82	68.98	310.18	0.00	0.00	310.18
610	General Supplies	1,000.00	184.24	689.82	68.98	310.18	0.00	0.00	310.18
3300	COMMUNITY SERVICES	14,990.00	1,556.31	6,021.70	40.17	8,968.30	0.00	0.00	8,968.30
3535	High Ability Learners								
01 3535 151 001	Addtl Compensation Teachers/Prof Staff	1,164.00	97.00	388.00	33.33	776.00	0.00	0.00	776.00
151	Addtl Compensation Teachers/Prof Staff	1,164.00	97.00	388.00	33.33	776.00	0.00	0.00	776.00
01 3535 221 001	Social Security Teachers/Prof Staff	90.00	7.16	28.67	31.86	61.33	0.00	0.00	61.33
221	Social Security Teachers/Prof Staff	90.00	7.16	28.67	31.86	61.33	0.00	0.00	61.33
01 3535 231 001	Retirement Teachers/Prof Staff	96.00	7.13	28.52	29.71	67.48	0.00	0.00	67.48
231	Retirement Teachers/Prof Staff	96.00	7.13	28.52	29.71	67.48	0.00	0.00	67.48
01 3535 237 001	Increased Retirement Contributions	30.00	2.45	9.80	32.67	20.20	0.00	0.00	20.20
237	Increased Retirement Contributions	30.00	2.45	9.80	32.67	20.20	0.00	0.00	20.20
01 3535 810 001	Dues and Fees	2,000.00	180.00	380.00	19.00	1,620.00	0.00	0.00	1,620.00
01 3535 810 002	Dues and Fees	200.00	180.00	180.00	90.00	20.00	0.00	0.00	20.00
810	Dues and Fees	2,200.00	360.00	560.00	25.45	1,640.00	0.00	0.00	1,640.00
3535	High Ability Learners	3,580.00	473.74	1,014.99	28.35	2,565.01	0.00	0.00	2,565.01
4700	Building Improvements								
01 4700 340 001	Repairs and Maintenance Services	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
01 4700 340 002	Other Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Other Professional Services	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
01 4700 720 001	BUILDING, ACQUISITION, AND IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 4700 720 002	BUILDING, ACQUISITION, AND IMPROVEMENTS	35,000.00	0.00	11,850.00	33.86	23,150.00	0.00	0.00	23,150.00
720	BUILDING, ACQUISITION, AND IMPROVEMENTS	35,000.00	0.00	11,850.00	33.86	23,150.00	0.00	0.00	23,150.00
01 4700 739 001	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
739	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4700	Building Improvements	40,000.00	0.00	11,850.00	29.63	28,150.00	0.00	0.00	28,150.00
6200	Title I, Part A ESSA								
01 6200 111 002	Salaries Teachers/Prof Staff	59,318.00	5,237.36	20,419.82	34.42	38,898.18	0.00	0.00	38,898.18
111	Salaries Teachers/Prof Staff	59,318.00	5,237.36	20,419.82	34.42	38,898.18	0.00	0.00	38,898.18
01 6200 211 002	Group Insurance/Teachers/Prof Staff	16,156.00	1,430.92	5,578.98	34.53	10,577.02	0.00	0.00	10,577.02
211	Group Insurance Teachers/Prof Staff	16,156.00	1,430.92	5,578.98	34.53	10,577.02	0.00	0.00	10,577.02
01 6200 221 002	Social Security Teachers/Prof Staff	4,360.00	397.35	1,549.31	35.53	2,810.69	0.00	0.00	2,810.69
221	Social Security Teachers/Prof Staff	4,360.00	397.35	1,549.31	35.53	2,810.69	0.00	0.00	2,810.69
01 6200 231 002	Retirement Teachers/Prof Staff	4,319.00	385.09	1,501.42	34.76	2,817.58	0.00	0.00	2,817.58
231	Retirement Teachers/Prof Staff	4,319.00	385.09	1,501.42	34.76	2,817.58	0.00	0.00	2,817.58
01 6200 237 002	Increased Retirement Contributions	1,483.00	132.25	515.63	34.77	967.37	0.00	0.00	967.37

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
231	Retirement Teachers/Prof Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 6700 237 001	Increased Retirement Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237	Increased Retirement Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 6700 580 001	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 6700 610 001	General Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610	General Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 6700 733 001	Furniture and Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
733	Furniture and Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 6700 739 001	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
739	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 6700 810 001	Dues and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810	Dues and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6700	Fed Voc & Applied Tech Ed (Carl Perkins)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6992	REAP								
01 6992 111 001	Salaries-Teachers/Prof Staff	37,796.00	3,149.59	12,598.36	33.33	25,197.64	0.00	0.00	25,197.64
111	Salaries Teachers/Prof Staff	37,796.00	3,149.59	12,598.36	33.33	25,197.64	0.00	0.00	25,197.64
01 6992 211 001	Group Insurance/Teachers/Prof Staff	4,766.00	399.69	1,598.76	33.55	3,167.24	0.00	0.00	3,167.24
211	Group Insurance Teachers/Prof Staff	4,766.00	399.69	1,598.76	33.55	3,167.24	0.00	0.00	3,167.24
01 6992 221 001	Social Security Teachers/Prof Staff	2,778.00	240.94	963.76	34.69	1,814.24	0.00	0.00	1,814.24
221	Social Security Teachers/Prof Staff	2,778.00	240.94	963.76	34.69	1,814.24	0.00	0.00	1,814.24
01 6992 231 001	Retirement Teachers/Prof Staff	2,752.00	231.58	926.32	33.66	1,825.68	0.00	0.00	1,825.68
231	Retirement Teachers/Prof Staff	2,752.00	231.58	926.32	33.66	1,825.68	0.00	0.00	1,825.68
01 6992 237 001	Increased Retirement Contributions	945.00	79.53	318.11	33.66	626.89	0.00	0.00	626.89
237	Increased Retirement Contributions	945.00	79.53	318.11	33.66	626.89	0.00	0.00	626.89
01 6992 610 001	General Supplies	920.00	0.00	0.00	0.00	920.00	0.00	0.00	920.00
610	General Supplies	920.00	0.00	0.00	0.00	920.00	0.00	0.00	920.00
6992	REAP	49,957.00	4,101.33	16,405.31	32.84	33,551.69	0.00	0.00	33,551.69
6994	Homeless								
01 6994 340 001	Other Professional Services	7,000.00	0.00	0.00	0.00	7,000.00	0.00	0.00	7,000.00
340	Other Professional Services	7,000.00	0.00	0.00	0.00	7,000.00	0.00	0.00	7,000.00
6994	Homeless	7,000.00	0.00	0.00	0.00	7,000.00	0.00	0.00	7,000.00
6998	ESSER III Cares Act								
01 6998 739 001	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
739	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6998	ESSER III Cares Act	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)								
01 8000 913 000	Fund Transfers to Activities Fund	45,000.00	0.00	0.00	0.00	45,000.00	0.00	0.00	45,000.00
913	Fund Transfers to Activities Fund	45,000.00	0.00	0.00	0.00	45,000.00	0.00	0.00	45,000.00
8000	TRANSFERS (OUTGOING)	45,000.00	0.00	0.00	0.00	45,000.00	0.00	0.00	45,000.00
01	General Fund	9,145,550.00	715,008.31	2,773,360.00	30.49	6,372,190.00	0.00	15,056.70	6,357,133.30

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
Grand Total:		9,145,550.00	715,008.31	2,773,360.00	30.49	6,372,190.00	0.00	15,056.70	6,357,133.30

**Treasurer's Report for the 2023-24 School Year
as of November 30, 2023**

General Fund

Beginning Balance		\$1,430,452.94	
November	Income	\$195,581.90	
November	Expenses	(\$655,628.27) <	\$0.00 Nov expenditures
November	Adjustments		\$0.00 Nov Pre-pay
Ending Balance		<u>\$970,406.57</u>	<u>\$0.00</u>

Cash Found In: Balance Per Bank	\$971,687.21
Outstanding Checks	(\$1,280.64)
Adjustments	\$0.00
Total	<u>\$970,406.57</u>

General Fund CD's

#202828	\$192,322.17	Western Natio	4.0%	Matures 04-11-2024
#15608	\$158,916.36	Pathway Bank	4.47%	Matures 04-19-24
#45419	\$108,769.44	Pathway Bank	4.23%	Matures 01-23-24
#45435	\$108,769.45	Pathway Bank	4.23%	Matures 01-23-24
#118240	\$170,481.72	Pathway Bank	4.47%	Matures 04-11-2024
#881244 (MM)	\$260,460.07	Pathway Bank	2.47%	Money Market
Total	<u>\$999,719.21</u>			

Building Fund

Beginning Balance		\$357,762.45
November	Income	\$2,819.01
November	Expenses	\$0.00
November	Adjustments	\$0.00
Ending Balance		<u>\$360,581.46</u>

Cash Found In:		
Checking Acct.	\$360,581.46	
Outstanding Checks	\$0.00	
Total	<u>\$360,581.46</u>	

Depreciation Fund

Beginning Balance		\$55,800.56
November	Income	\$0.00
November	Expenses	\$0.00
Ending Balance		<u>\$55,800.56</u>

Cash Found In: Checking Acct.	\$55,800.56
Outstanding Checks	\$0.00
Total	<u>\$55,800.56</u>

Unemployment Fund

Beginning Balance		\$17,019.63
November	Income	\$0.00
November	Expenses	(\$266.44)
Ending Balance		<u>\$16,753.19</u>

Cash Found In:		
Checking Acct	\$16,753.19	
Outstanding Checks	\$0.00	
Total	<u>\$16,753.19</u>	

Student Fees

Beginning Balance		\$8,280.25
November	Income	\$0.00
November	Expenses	\$0.00
Ending Balance		<u>\$8,280.25</u>

Cash Found In:

Checking Acct.	\$8,280.25
Total	<u>\$8,280.25</u>

Activity Accounts

Beginning Balance		\$159,695.53
November	Income	\$4,121.56
November	Expenses	(\$29,049.40)
November	Adjustments	
Ending Balance		<u>\$134,767.69</u>

Cash Found In:

Checking Acct.	\$71,691.44
CDs	\$71,674.27
Money Market	\$12,241.53
Outstanding Checks	<u>(\$20,839.55)</u>
Total	<u>\$134,767.69</u>

Lunch Account

Beginning Balance		\$142,493.05
November	Income	\$53,861.82
November	Expenses	(\$41,467.74)
November	Adjustments	
Ending Balance		<u>\$154,887.13</u>

Cash Found In: Checking Acct.	\$154,952.46
Outstanding Checks	<u>(\$65.33)</u>
Total	<u>\$154,887.13</u>

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100

CAIRO, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2023



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Centura Public Schools District No. 100
Cairo, Nebraska

Report on the Audited Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Centura Public Schools District No. 100, Cairo, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Centura Public Schools District No. 100, Cairo, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Centura Public Schools District No. 100, Cairo, Nebraska, as of August 31, 2023, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Centura Public Schools District No. 100, Cairo, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that

the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in this circumstance. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Centura Public Schools District No. 100, Cairo, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Centura Public Schools District No. 100, Cairo, Nebraska's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Centura Public Schools District No. 100, Cairo, Nebraska's basic financial statements. The supplementary information on pages 22 - 26 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 22 - 26 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 22 - 26 is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 27 - 40 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2023, on our consideration of Centura Public Schools District No. 100, Cairo, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Centura Public Schools District No. 100, Cairo, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Centura Public Schools District No. 100, Cairo, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Ord, Nebraska
October 23, 2023

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
FUNCTIONS/PROGRAMS				
Governmental activities				
Regular instruction	3,830,776	400	10,559	(3,819,817)
Special education	723,499		302,931	(420,568)
Support services				
Pupils	729,223	339,091		(390,132)
Staff	275,980			(275,980)
Operation and maintenance of plant	940,094			(940,094)
Pupil transportation	358,787		3,220	(355,567)
General and administrative				
General administration	340,532			(340,532)
Office of the Principal	465,517			(465,517)
Fiscal services	75,465			(75,465)
Community service programs	16,102		15,930	(172)
State categorical programs	2,753		4,057	1,304
Facilities acquisition and construction	24,485			(24,485)
Federal programs	547,529		454,067	(93,462)
Food services	299,576	98,698	160,298	(40,580)
Capital outlay	167,255			(167,255)
Total governmental activities	<u>8,797,573</u>	<u>438,189</u>	<u>951,062</u>	<u>(7,408,322)</u>
General receipts				
Taxes				
Property				5,667,703
Carline tax				10,488
Motor vehicle taxes				267,095
Public Power District sales tax				32,335
Interest				30,023
County fines and license fees				25,949
State aid				366,773

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

		Program Receipts	Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions
			Primary Governmental Total Governmental Activities
FUNCTIONS/PROGRAMS (Continued)			
General receipts (Continued)			
Homestead exemption			110,346
Pro-rate motor vehicle			18,337
Property tax credit			460,565
State apportionment			82,396
Other			<u>120,864</u>
Total general receipts			<u>7,192,874</u>
Change in net position resulting from receipts and disbursements			(215,448)
NET POSITION, beginning of year			<u>4,452,259</u>
NET POSITION, end of year			<u><u>4,236,811</u></u>
ASSETS			
Cash			953,107
Certificates of deposit			1,876,444
Cash at county treasurer			<u>1,407,260</u>
TOTAL ASSETS			<u><u>4,236,811</u></u>
NET POSITION			
Restricted			
Student fees			7,320
Capital outlay			588,300
Nutrition Program			152,080
Unrestricted			<u>3,489,111</u>
TOTAL NET POSITION			<u><u>4,236,811</u></u>

See accompanying notes to financial statements.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED
 CASH BASIS AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Major Funds		Other	Total
	General Fund	Building Fund	Governmental Funds	Governmental Funds
RECEIPTS				
Taxes				
Property	5,460,197	207,506		5,667,703
Carline tax	10,488			10,488
Motor vehicle taxes	267,095			267,095
Public Power District sales tax	32,335			32,335
Interest	25,815	2,412	1,796	30,023
Student activity receipts			339,091	339,091
Nutrition Program receipts			98,698	98,698
Local license fees and fines	1,320			1,320
Other local sources	92,589		25,981	118,570
County fines and licenses	25,949			25,949
ESU receipts	400			400
State receipts	1,327,491	21,134	2,619	1,351,244
Federal receipts	213,759	240,308	157,679	611,746
Other sources	27,463			27,463
Total receipts	7,484,901	471,360	625,864	8,582,125
DISBURSEMENTS				
Regular instruction	3,830,776			3,830,776
Special education	723,499			723,499
Support services				
Pupils	379,045		350,178	729,223
Staff	275,980			275,980
Fiscal services	75,465			75,465
Operation and maintenance of plant	940,094			940,094
Pupil transportation	358,787			358,787
General and administrative				
General administration	340,532			340,532
Office of the Principal	465,517			465,517
Community service programs	16,102			16,102
State categorical programs	2,753			2,753
Facilities acquisition and construction	24,485			24,485
Federal programs	307,221	240,308		547,529
Nutrition Program			299,576	299,576
Capital outlay		167,255		167,255
Total disbursements	7,740,256	407,563	649,754	8,797,573

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED
 CASH BASIS AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

	Major Funds		Other	Total
	General Fund	Building Fund	Governmental Funds	Governmental Funds
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(255,355)	63,797	(23,890)	(215,448)
OTHER FINANCING (SOURCES) USES				
Transfers in			54,225	54,225
Transfers out	(54,225)			(54,225)
NET CHANGE IN FUND BALANCES	(309,580)	63,797	30,335	(215,448)
FUND BALANCES, beginning of year	<u>3,770,530</u>	<u>390,440</u>	<u>291,289</u>	<u>4,452,259</u>
FUND BALANCES, end of year	<u>3,460,950</u>	<u>454,237</u>	<u>321,624</u>	<u>4,236,811</u>
ASSETS				
ASSETS				
Cash and certificates of deposit	2,103,282	404,645	321,624	2,829,551
County treasurers' balances	<u>1,357,668</u>	<u>49,592</u>		<u>1,407,260</u>
TOTAL ASSETS	<u>3,460,950</u>	<u>454,237</u>	<u>321,624</u>	<u>4,236,811</u>
FUND BALANCES				
FUND BALANCES				
Restricted for				
Capital outlay		454,237		454,237
Student fees			7,320	7,320
School Nutrition Program			152,080	152,080
Committed				
Student activities			162,224	162,224
Assigned				
Capital outlay	134,063			134,063
Employee benefits	17,020			17,020
Subsequent year's budget	526,605			526,605
Unassigned	<u>2,783,262</u>			<u>2,783,262</u>
TOTAL FUND BALANCES	<u>3,460,950</u>	<u>454,237</u>	<u>321,624</u>	<u>4,236,811</u>

See accompanying notes to financial statements.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 FIDUCIARY FUNDS
 AUGUST 31, 2023

	Custodial Funds
	Flex Benefit Fund
FUND BALANCE, beginning of year	<u>1,854</u>
RECEIPTS	<u>47,376</u>
TOTAL FUNDS AVAILABLE	<u>49,230</u>
DISBURSEMENTS	<u>48,912</u>
FUND BALANCE, end of year	<u><u>318</u></u>
ASSETS	
Cash and certificates of deposit	<u>318</u>
TOTAL ASSETS	<u>318</u>
LIABILITIES	
Due from others	<u>318</u>
NET POSITION	<u><u> </u></u>

See accompanying notes to financial statements.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Centura Public Schools District No. 100, Cairo, Nebraska (the District).

Reporting Entity

Centura Public Schools District No. 100, Cairo, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in GASB Statement 14, which are included in the District's reporting entity.

All significant activities and organizations on which the District exercises oversight responsibility have been included in the District's financial statements.

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not report any business-type activities.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include (1) charges to customers or applicants who purchase, use, or directly benefit from goods,

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Basic Financial Statements - Fund Financial Statements

The fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, receipts, and expenditures. All of the District's funds are considered governmental funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB, or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

The District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

The General Fund for financial reporting purposes also includes the following components, which are considered funds for budgetary purposes but do not meet the definition as special revenue funds as clarified in GASB Statement 54, or whose activities are insignificant and reporting as part of the General Fund is allowable.

Depreciation Fund - The Depreciation Fund is used to accumulate funds for the eventual purchase of significant capital outlay by reserving such monies from the General Fund.

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Fund Financial Statements (Continued)

The District reports the following nonmajor governmental funds:

School Nutrition Fund - The School Nutrition Fund is used to accommodate all aspects of the School Lunch Program and accounts for all receipts and disbursements of all Child Nutrition Programs.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings.

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund.

Student Fee Fund - A Student Fee Fund is established to collect fees for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is disbursed for the purposes for which it was collected from the students. The primary activity reported in this fund is the receipts and disbursements of driver's education.

Fiduciary Fund Types

Flex Benefit Fund - The Flex Benefit Fund is established to facilitate the funding and operation of the District's cafeteria plan which is an Internal Revenue Code Section 125 Plan used by employees to fund medical and dependent care reimbursements on a pretax basis.

Basis of Accounting

The District prepares its financial statements on the modified cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education.

The modified cash basis of accounting is a basis of accounting other than generally accepted accounting principles (GAAP) as established by GASB. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in GAAP.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

Only cash (and cash equivalents) and items that involve the receipt or disbursement of cash (or equivalents) during the period are recognized, except for the following modifications:

Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit) that arise from transactions and events involving cash or cash equivalents are recognized; and

Taxes and other revenues collected by the county treasurers are included in revenues of the District in the year collected by the counties, and the District funds held by the county treasurers at year end are included as assets of the District. This is in accordance with the requirements of the State of Nebraska Department of Education.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets, such as property, equipment, and infrastructure, and long-term liabilities, such as debt and compensated absences, are not reported. Right to use assets and liabilities related to leases are not reported.

If the District utilized GAAP, the fund financial statements for governmental funds would use the modified accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

Capital Assets

Capital assets are not recorded as assets on the government-wide or fund financial statements, and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

Long-Term Obligations

Long-term debt is not reported as a liability in the government-wide or fund financial statements (modified cash basis). Proceeds from long-term debt are reported as receipts and payments of principal are reported as disbursements in both the government-wide and fund financial statements.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification

Government-Wide Statements

Equity is classified as net position and displayed in two components:

Restricted net position consists of net assets with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provision or enabling legislation.

Unrestricted net position consists of net assets that do not meet the definition of restricted.

It is the District's policy to use restricted net assets first, prior to the use of unrestricted net assets, when a disbursement is paid for purposes in which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact. The District currently has no amounts classified in this category.

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned

This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board delegating this responsibility to the District administrator through the budgetary process.

Unassigned

This classification includes the residual fund balance for the General Fund.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Interfund Balances and Activities

In the process of aggregating the financial information of the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes (Continued)

year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien on property within the District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

Compensated Absences

Vacation and sick leave are recorded when paid. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2023, as all vacation earned during the year must be used by August 31, with no carryover.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

Leases

Since the District reports on the modified cash basis of accounting, right-to-use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for significant leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Pronouncements

GASB Statement 96, *Subscription-based Information Technology Arrangements*, was implemented in the current year. The standard provides guidance related to accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting, there was no effect on the financial statements other than expanded disclosures regarding these agreements. For those meeting the statement's criteria, the arrangements including commitments to maturity are disclosed. The District currently has no material commitments under these types of arrangements.

NOTE 2. CASH AND INVESTMENTS

For the following disclosures, deposits - including checking accounts, savings accounts, and money market accounts - are all classified as cash on the financial statements. Certificates of deposit are shown separately or in combination with cash on the financial statements.

The District's cash and investments are reported as follows:

Governmental activities	2,829,551
Fiduciary funds	<u>318</u>
Total cash and investments	<u><u>2,829,869</u></u>

The carrying value (fair value) of the cash and investments consisted of the following:

Demand deposits	953,425
Certificates of deposit	<u>1,876,444</u>
Total cash and investments	<u><u>2,829,869</u></u>

Maturities of certificates of deposit are as follows:

One year and over	<u><u>1,876,444</u></u>
-------------------	-------------------------

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2023, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments

Nebraska statutes allow the District to make any investment allowed by the State Investment Officer. This includes bank certificates of deposit.

As defined by GASB Statement 3, the District had no investments as of August 31, 2023.

Risks

The District attempts to mitigate the following types of deposit and investment risks through compliance with the state statutes referred to above. The three types of deposit and investment risks are the following:

1. Custodial Credit Risk - for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits, investments, or collateral securities in the possession of a third party.
2. Credit Risk - for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
3. Interest Rate Risk - for deposits and investments, interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

NOTE 3. RETIREMENT PLAN

Plan Description

Centura Public Schools District No. 100, Cairo, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2023, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: (1) the sum of a savings

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or (2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of 2%, and an actuarial factor based on age.

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: (1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or (2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of 2.0%, and an actuarial factor based on age.

Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or 2.5%. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75.0% of the purchasing power of the initial benefit.

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or 1%. There is no purchasing power floor for employees who fall under this tier.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to 2.00% of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78% from July 1, 2021 to June 30, 2022, (and from July 1, 2022 through August 31, 2023). The school district (employer) contribution is 101.00% of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2023, was \$430,218.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Contributions (Continued)

For the District's year ended August 31, 2023, the District's total payroll for all employees was \$4,486,286. Total covered payroll was \$4,355,409. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained via the internet at <http://www.auditors.nebraska.gov>.

NOTE 4. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to offset these certain risks. Settled claims have not significantly exceeded this commercial coverage in any of the past three fiscal years.

NOTE 5. LONG-TERM DEBT

On June 29, 2012, the District entered into a purchase agreement in the Special Building Fund for \$732,610 with Capital One Finance, Inc., for the purchase of HVAC improvements. Variable payments are due annually beginning on January 1, 2013, with final maturity on January 1, 2029. Interest accrues at the rate of 3.99%.

Changes to long-term debt for the year ended August 31, 2023, are as follows:

Long-term debt outstanding, September 1, 2022	456,422
Payments of current maturities	<u>(79,233)</u>
Long-term debt outstanding, August 31, 2023	<u>377,189</u>
Current maturities within one year	<u>51,874</u>

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 5. LONG-TERM DEBT (Continued)

The annual requirements to amortize all long-term debt and interest at August 31, 2022, are as follows:

Years Ending August 31,	Principal	Interest	Total
2024	51,874	15,041	66,915
2025	55,961	12,973	68,934
2026	60,272	10,741	71,013
2027	64,818	8,337	73,155
2028	69,608	5,753	75,361
2029	74,656	2,977	77,633
	<u>377,189</u>	<u>55,822</u>	<u>433,011</u>

The District does not have any direct placements or direct borrowings of long-term debt.

NOTE 6. FEDERAL AWARD PROGRAMS

The District receives funds under various federal grant programs and such assistance is to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies, which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

NOTE 7. TRANSFERS

The General Fund transferred \$54,225 to the Activities Fund for support of school activities and \$100,000 to the Depreciation Fund for the support of capital purchases for the District.

NOTE 8. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

GASB Statement 96, *Subscription-based Information Technology Arrangements*, was issued in May 2020, and is effective for fiscal years beginning after June 15, 2023. The standard provides guidance related to accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting there will be no effect on the financial statements other than expanded disclosures regarding these agreements.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 9. IMPLICATIONS OF COVID-19

Throughout the fiscal year ended August 31, 2023, the District has held classes on the premises with certain exceptions and modifications to meet health department requirements and specific student and staff situations.

The District has been allocated federal funding for COVID-19 related disbursements, including protective equipment and supplies, technology, and custodial cleaning.

The District was allocated \$460,950 through the Consolidated Appropriations Act (CAA) of 2022, ESSER III funding. As of August 31, 2023, not all projects have been completed. Funds received from ESSER III through August 31, 2023, were \$454,443. Additional funds of \$6,507 are expected to be received in the next fiscal year.

NOTE 10. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through October 23, 2023, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE
 MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassification	Total
RECEIPTS					
Taxes					
Property	5,460,197				5,460,197
Carline tax	10,488				10,488
Public Power District sales tax	32,335				32,335
Motor vehicle	267,095				267,095
Interest	25,625	190			25,815
Local license fees and fines	1,320				1,320
Other local sources	92,589				92,589
County fines and licenses	25,949				25,949
ESU receipts	400				400
State receipts	1,327,491				1,327,491
Federal receipts	213,759				213,759
Other sources	27,463				27,463
Total receipts	<u>7,484,711</u>	<u>190</u>	<u> </u>	<u> </u>	<u>7,484,901</u>
DISBURSEMENTS					
Regular instruction	3,793,816	36,960			3,830,776
Special education	723,499				723,499
Support services					
Pupils	379,045				379,045
Staff	275,980				275,980
Operation and maintenance of plant	940,094				940,094
Pupil transportation	458,787			(100,000)	358,787
General and administrative					
General administration	340,532				340,532
Office of the Principal	465,517				465,517
Fiscal services	75,465				75,465
Community service programs	16,102				16,102
State categorical programs	2,753				2,753

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE
 MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassification	Total
DISBURSEMENTS (Continued)					
Facilities acquisition and construction	24,485				24,485
Federal programs	<u>307,221</u>				<u>307,221</u>
Total disbursements	<u>7,803,296</u>	<u>36,960</u>		<u>(100,000)</u>	<u>7,740,256</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS					
	<u>(318,585)</u>	<u>(36,770)</u>		<u>100,000</u>	<u>(255,355)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		100,000		(100,000)	
Transfers out	<u>(54,225)</u>				<u>(54,225)</u>
Total other financing sources (uses)	<u>(54,225)</u>	<u>100,000</u>		<u>(100,000)</u>	<u>(54,225)</u>
NET CHANGE IN FUND BALANCE	(372,810)	63,230			(309,580)
FUND BALANCE, beginning of year	<u>3,682,677</u>	<u>70,833</u>	<u>17,020</u>		<u>3,770,530</u>
FUND BALANCE, end of year	<u>3,309,867</u>	<u>134,063</u>	<u>17,020</u>		<u>3,460,950</u>

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE
 MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassification	Total
ASSETS					
ASSETS					
Cash	945,787	134,063	17,020		1,096,870
Certificates of deposit	1,006,412				1,006,412
County treasurers' balances	<u>1,357,668</u>	<u> </u>	<u> </u>	<u> </u>	<u>1,357,668</u>
TOTAL ASSETS	<u><u>3,309,867</u></u>	<u><u>134,063</u></u>	<u><u>17,020</u></u>	<u><u> </u></u>	<u><u>3,460,950</u></u>
FUND BALANCE					
FUND BALANCE					
Assigned					
Capital outlay		134,063			134,063
Employee benefits			17,020		17,020
Subsequent year's budget	526,605				526,605
Unassigned	<u>2,783,262</u>	<u> </u>	<u> </u>	<u> </u>	<u>2,783,262</u>
TOTAL FUND BALANCE	<u><u>3,309,867</u></u>	<u><u>134,063</u></u>	<u><u>17,020</u></u>	<u><u> </u></u>	<u><u>3,460,950</u></u>

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

	School Nutrition Fund	Activities Fund	Student Fee Fund	Total
RECEIPTS				
Local receipts				
Interest	1,095	701		1,796
Student activity receipts		335,971	3,120	339,091
Nutrition Program receipts	98,698			98,698
Other local receipts	25,981			25,981
State receipts	2,619			2,619
Federal receipts	157,679			157,679
Total receipts	<u>286,072</u>	<u>336,672</u>	<u>3,120</u>	<u>625,864</u>
DISBURSEMENTS				
Support services				
Pupils		350,178		350,178
Nutrition Program	299,576			299,576
Total disbursements	<u>299,576</u>	<u>350,178</u>		<u>649,754</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(13,504)	(13,506)	3,120	(23,890)
OTHER FINANCING USES				
Transfers In		54,225		54,225
NET CHANGE IN FUND BALANCES	(13,504)	40,719	3,120	30,335
FUND BALANCES, beginning of year	<u>165,584</u>	<u>121,505</u>	<u>4,200</u>	<u>291,289</u>
FUND BALANCES, end of year	<u>152,080</u>	<u>162,224</u>	<u>7,320</u>	<u>321,624</u>

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

	School Nutrition Fund	Activities Fund	Student Fee Fund	Total
ASSETS				
ASSETS				
Cash	152,080	90,631	7,320	250,031
Certificate of deposit		<u>71,593</u>		<u>71,593</u>
 TOTAL ASSETS	 <u>152,080</u>	 <u>162,224</u>	 <u>7,320</u>	 <u>321,624</u>
FUND BALANCES				
FUND BALANCES				
Restricted				
Student fees			7,320	7,320
Nutrition Program	152,080			152,080
Committed				
Student activities		<u>162,224</u>		<u>162,224</u>
TOTAL FUND BALANCES	<u>152,080</u>	<u>162,224</u>	<u>7,320</u>	<u>321,624</u>

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See accompanying notes to financial statements.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		3,682,677	3,435,417
RECEIPTS			
Local sources			
Taxes			
1100	5,930,000	5,460,197	5,335,031
1115	10,000	10,488	10,530
1120	29,000	32,335	30,698
1125	220,000	267,095	268,808
1510	1,500	25,625	6,624
1800		15,930	4,045
1911	9,000	1,320	1,323
1920		10,500	
1925	15,000	10,559	37,729
1955	4,000	10,590	8,200
1990	12,000	45,010	22,448
	6,230,500	5,889,649	5,725,436
Total local sources			
County and ESU sources			
2110	12,500	25,949	26,882
2210	200	400	350
	12,700	26,349	27,232
Total county and ESU sources			
State sources			
3110	366,773	366,773	255,670
3120	270,000	302,931	275,481
3125			
	25,000	3,220	382
3130		106,392	96,732
3131		444,063	436,952

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

		Original and Final Budget	2023 Actual	2022 Actual
RECEIPTS (Continued)				
State sources (Continued)				
3180	Pro-rate motor vehicle	15,000	17,659	17,679
3400	State apportionment	53,000	82,396	55,249
3500	State categorical programs	1,500		844
3535	Payments for high ability learners	3,200	4,057	3,644
	Total state sources	734,473	1,327,491	1,142,633
Federal sources				
4309	Head Start	15,000	33,250	24,000
4310	REAP	44,885	44,885	41,555
4421	IDEA Part B (611) ARP base & enrollment poverty allocation		16,202	4,575
4422	IDEA Preschool (619) ARP base & enrollment poverty (619) allocation			1,727
4423	IDEA Part B ARP Proportionate Share		900	
4505	Title I, Part A: ESSA improving basic programs operated by local state agencies	90,000	21,277	105,257
4509	Title II, Part A: ESSA supporting effective instruction		15,285	24,104
4516	IDEA preschool (619) base/IDEA enrollment/poverty (619) allocation	152,448	2,230	4,219
4518	IDEA Part B (611) base & enrollment poverty allocation		12,643	266,312
4521	IDEA Part B, proportionate share		10,281	
4525	Federal Vocational and Applied Technology Education (Carl Perkins)	1,500	900	1,492
4708	Medicaid in Public Schools (MIPS)	18,000	28,463	27,095

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

		Original and Final Budget	2023 Actual	2022 Actual
RECEIPTS (Continued)				
Federal sources (Continued)				
4969	Title IV, Part A	5,000	10,000	10,000
4997	Elementary & Secondary School Emergency Relief (CRRSA ESSER II)		10,418	200,862
4998	Elementary & Secondary School Emergency Relief (ARP ESSER III)		7,025	207,111
	Total federal sources	<u>326,833</u>	<u>213,759</u>	<u>918,309</u>
Nonrevenue receipts				
5301	Insurance adjustments	5,000	27,161	20,503
5690	Other nonrevenue receipts		302	
	Total nonrevenue receipts	<u>5,000</u>	<u>27,463</u>	<u>20,503</u>
	Total receipts	<u>7,309,506</u>	<u>7,484,711</u>	<u>7,834,113</u>
TOTAL FUNDS AVAILABLE			<u>11,167,388</u>	<u>11,269,530</u>
DISBURSEMENTS				
1100	Regular instruction	4,744,744	3,793,816	3,711,689
1200	Special education	805,000	723,499	604,762
Support services				
2100	Pupils	464,000	379,045	278,350
2200	Staff	455,000	275,980	364,069
2600	Operation and maintenance of plant	982,000	940,094	870,860
2700	Pupil transportation	376,000	458,787	261,159
General and administrative				
2300	General administration	380,500	340,532	320,580
2410	Office of the Principal	550,000	465,517	440,975

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
DISBURSEMENTS (Continued)			
2500 Fiscal services	100,000	75,465	68,959
3300 Community service programs	14,500	16,102	13,095
3500 State categorical programs	23,450	2,753	3,071
4000 Facilities acquisition and construction	120,000	24,485	76,424
6000 Federal programs	313,660	307,221	552,860
8000 Transfers outgoing	30,000	54,225	20,000
Total disbursements	<u>9,358,854</u>	<u>7,857,521</u>	<u>7,586,853</u>
 FUND BALANCE, end of year		 <u>3,309,867</u>	 <u>3,682,677</u>
 ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		945,787	1,384,586
Certificate of deposit		<u>1,006,412</u>	<u>992,099</u>
		<u>1,952,199</u>	<u>2,376,685</u>
County treasurers		<u>1,357,668</u>	<u>1,305,992</u>
 TOTAL FUND BALANCE		 <u>3,309,867</u>	 <u>3,682,677</u>

See accompanying notes to budgetary schedules.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>70,833</u>	<u>124,659</u>
RECEIPTS			
Interest		190	175
Transfer from other funds	<u>125,000</u>	<u>100,000</u>	<u>150,015</u>
Total receipts	<u>125,000</u>	<u>100,190</u>	<u>150,190</u>
TOTAL FUNDS AVAILABLE		<u>171,023</u>	<u>274,849</u>
DISBURSEMENTS			
Purchased services		36,960	
Capital outlay	<u>349,659</u>	<u> </u>	<u>204,016</u>
Total disbursements	<u>349,659</u>	<u>36,960</u>	<u>204,016</u>
FUND BALANCE, end of year		<u>134,063</u>	<u>70,833</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>134,063</u>	<u>70,833</u>

See accompanying notes to budgetary schedules.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 EMPLOYEE BENEFIT FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>17,020</u>	<u>17,264</u>
RECEIPTS			
TOTAL FUNDS AVAILABLE		<u>17,020</u>	<u>17,264</u>
DISBURSEMENTS			
Employee benefit	<u>17,264</u>		<u>244</u>
FUND BALANCE, end of year		<u>17,020</u>	<u>17,020</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>17,020</u>	<u>17,020</u>

See accompanying notes to budgetary schedules.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SCHOOL NUTRITION FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>165,584</u>	<u>85,850</u>
RECEIPTS			
Interest	50	1,095	217
Lunch sales	26,000	98,698	15,041
State sources	1,800	2,619	1,017
Federal sources	225,000	157,679	303,749
Other		<u>25,981</u>	<u>20,230</u>
Total receipts	<u>252,850</u>	<u>286,072</u>	<u>340,254</u>
TOTAL FUNDS AVAILABLE		<u>451,656</u>	<u>426,104</u>
DISBURSEMENTS			
Salaries	251,953	6,551	15,516
Employee benefits		1,160	2,764
Purchased services	291,727	245,347	195,214
Supplies		493	
Capital outlay		44,751	44,921
Other		<u>1,274</u>	<u>2,105</u>
Total disbursements	<u>543,680</u>	<u>299,576</u>	<u>260,520</u>
FUND BALANCE, end of year		<u>152,080</u>	<u>165,584</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>152,080</u>	<u>165,584</u>

See accompanying notes to budgetary schedules.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>390,440</u>	<u>262,399</u>
RECEIPTS			
Local sources			
Taxes	220,500	207,506	233,871
Interest	150	2,412	271
Other local receipts	<u>140,300</u>		<u>40,650</u>
Total local sources	<u>360,950</u>	<u>209,918</u>	<u>274,792</u>
State sources			
Homestead exemption		3,954	4,209
Property tax credit		16,502	19,015
Pro-rate motor vehicle	<u>500</u>	<u>678</u>	<u>769</u>
Total state sources	<u>500</u>	<u>21,134</u>	<u>23,993</u>
Federal sources			
Elementary & Secondary School Emergency Relief (ARP ESSER III)		<u>240,308</u>	<u> </u>
Total receipts	<u>361,450</u>	<u>471,360</u>	<u>298,785</u>
TOTAL FUNDS AVAILABLE		<u>861,800</u>	<u>561,184</u>
DISBURSEMENTS			
Purchased services	21,544		65,638
Federal programs		240,308	2,067
Capital outlay	<u>420,000</u>	<u>167,255</u>	<u>103,039</u>
Total disbursements	<u>441,544</u>	<u>407,563</u>	<u>170,744</u>
FUND BALANCE, end of year		<u>454,237</u>	<u>390,440</u>

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>404,645</u>	<u>334,620</u>
County treasurers		<u>49,592</u>	<u>55,820</u>
TOTAL FUND BALANCE		<u><u>454,237</u></u>	<u><u>390,440</u></u>

See accompanying notes to budgetary schedules.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 STUDENT FEE FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>4,200</u>	<u>840</u>
RECEIPTS	<u> </u>	<u>3,120</u>	<u>3,360</u>
TOTAL FUNDS AVAILABLE		<u>7,320</u>	<u>4,200</u>
DISBURSEMENTS			
Purchased services	<u>840</u>	<u> </u>	<u> </u>
FUND BALANCE, end of year		<u>7,320</u>	<u>4,200</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>7,320</u>	<u>4,200</u>

See accompanying notes to budgetary schedules.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year		<u>121,505</u>	<u>149,085</u>
RECEIPTS			
Local receipts			
Interest	350	701	191
Activities receipts	260,000	335,971	278,393
General Fund support	<u>30,000</u>	<u>54,225</u>	<u>20,000</u>
Total receipts	<u>290,350</u>	<u>390,897</u>	<u>298,584</u>
 TOTAL FUNDS AVAILABLE		 <u>512,402</u>	 <u>447,669</u>
DISBURSEMENTS			
Support services - pupils			
Other disbursements	<u>442,363</u>	<u>350,178</u>	<u>326,164</u>
 FUND BALANCE, end of year		 <u>162,224</u>	 <u>121,505</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		90,631	50,113
Certificate of deposit		<u>71,593</u>	<u>71,392</u>
		<u>162,224</u>	<u>121,505</u>

See accompanying notes to budgetary schedules.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

NOTE 1. SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - modified cash basis - budget and actual are presented on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All undisbursed appropriations lapse at the end of the budget year.

Budget Law

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing.

For budgetary reporting, transfers to the Depreciation and Employee Benefit Funds are included as disbursements of the General Fund.

Comparative Data

Comparative data for the prior year has been presented in the budgetary schedules in order to provide an understanding of the changes in the District's financial position and operation (modified cash basis).

Reconciliation

The Nebraska Department of Education requires separate budgets for those funds considered as General Fund components for budget purposes.

A reconciliation of the General Fund financial reporting basis to the budgetary basis is as follows:

Receipts over (under) disbursements - financial reporting basis	
General Fund	<u>(309,229)</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	(372,459)
Depreciation Fund	<u>63,230</u>
	<u>(309,229)</u>

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 ACTIVITIES FUND
 SCHEDULE OF CHANGES IN CASH BALANCES
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Balance 9/1/22	Receipts	Disbursements	Balance 8/31/23
Activities	(41,832)	149,546	104,932	2,782
Spirit Squad	6,464	7,974	12,681	1,757
Football	5,542	10,601	12,611	3,532
Girls' Basketball	2,191	8,549	8,871	1,869
Boys' Basketball	2,897	4,116	2,625	4,388
Volleyball	1,674	4,219	5,863	30
Cross Country/Track	2,241	1,075	2,984	332
Dance	(427)	427		
Golf	(154)	877	132	591
Wrestling	7,001	838	4,285	3,554
Girls' Softball	1,232	1,099	491	1,840
Boys' Baseball	(1,052)	8,883	6,947	884
Class of 2017	40		40	
Class of 2021	861		861	
Class of 2022	38			38
Class of 2023	1,085	4,685	3,877	1,893
Class of 2024	2,110	3,233	3,665	1,678
Class of 2025		1,854		1,854
Accelerated Reader	266			266
Art	464		130	334
Bookfair	1,260	532	819	973
Dunlap Grants	(20,742)	34,169	20,546	(7,119)
Greenhouse	10,645	3,842	2,487	12,000
Courtesy Fund	74	1,080	424	730
Band	3,753	18,390	19,052	3,091
Preschool	(9,350)	9,350		
Revolving Fund	1,291	3,237	3,335	1,193
Shop	4,294			4,294
Stuco Scholarships	103	966	600	469
General Concessions	14,370	27,747	32,822	9,295
Woods	584	15		599
Helping Hands	810	1,142	1,238	714
Faculty Fund	5,039	707	1,870	3,876
Elementary Courtesy	188	593	420	361

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 ACTIVITIES FUND
 SCHEDULE OF CHANGES IN CASH BALANCES
 (UNAUDITED)
 YEAR ENDED AUGUST 31, 2023

	Balance			Balance
	9/1/22	Receipts	Disbursements	8/31/23
Spanish Club	9			9
Strength and Conditioning	(1,299)	5,975	3,158	1,518
Centura Wellness	9	405	312	102
Backpack Program	24,706	420	6,527	18,599
FFA	30,404	53,757	56,631	27,530
Yearbook	5,347	1,668	4,978	2,037
Alumni	24			24
CBI	4,821			4,821
Speech	1,372	1,016	1,623	765
Drama	1,925	2,358	1,995	2,288
Elementary Student Council	1,042	496	645	893
FBLA	557	3,157	4,309	(595)
FCCLA	1,167		1,167	
Media Class	2,047			2,047
FFA Scholarships	1,650		50	1,600
Mixed Chorus	3,594	4,626	5,881	2,339
National Honor Society	745	1,908	2,780	(127)
Student Council	4,166	4,665	5,464	3,367
Technology	585		50	535
Interest	26,424	637		27,061
Money Market	288	63		351
24/7 Student Insurance	8,965			8,965
	<u>8,965</u>	<u> </u>	<u> </u>	<u>8,965</u>
TOTAL ACTIVITIES FUND	<u><u>121,505</u></u>	<u><u>390,897</u></u>	<u><u>350,178</u></u>	<u><u>162,224</u></u>



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Education
Centura Public Schools District No. 100
Cairo, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Centura Public Schools District No. 100, Cairo, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Centura Public Schools District No. 100, Cairo, Nebraska's basic financial statements and have issued our report thereon dated October 23, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Centura Public Schools District No. 100, Cairo, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Centura Public Schools District No. 100, Cairo, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Centura Public Schools District No. 100, Cairo, Nebraska's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses, that we consider to be significant deficiencies as items 2023-001 and 2023-002.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Centura Public Schools District No. 100, Cairo, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Centura Public Schools District No. 100, Cairo, Nebraska's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Centura Public Schools District No. 100, Cairo, Nebraska's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. Centura Public Schools District No. 100, Cairo, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Centura Public Schools District No. 100, Cairo, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Centura Public Schools District No. 100, Cairo, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Ord, Nebraska
October 23, 2023

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2023

2023-001 SEGREGATION OF DUTIES

Criteria

Internal controls should be in place to ensure proper segregation of duties.

Condition

The District has a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District has implemented some mitigating controls, and the present system seems to be operating as understood by all parties involved.

Cause

The District has a limited number of personnel involved in the accounting functions.

Potential Effect

Inadequate segregation of duties could lead to the misappropriation of assets or improper reporting.

Recommendation

We recommend that the District continue to monitor and evaluate its internal controls with the use of limited personnel and to provide as much segregation of duties as determined to be feasible within its operations.

Districts Response

The cost to the District for additional staff to segregate accounting functions would be prohibitive. Measures have been put in place to segregate as many duties as possible.

2023-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

As described in our engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements and the schedule of expenditures of federal awards, in conformity with the modified cash basis of accounting.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2023

2023-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Condition

The District does not have a system of internal control that would provide management with reasonable assurance that the District's financial statements and related disclosures are complete and presented in accordance with the modified cash basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the financial statements, including the related note disclosures.

Cause

Management does not prepare the financial statements in accordance with the modified cash basis of accounting.

Potential Effect

The potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the District's internal control.

Recommendation

We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements among other procedures as considered necessary by management.

Districts Response

The District relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The District reviews such financial statements and approves all adjustments. The District also uses analytic procedures, and other procedures determined necessary.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2023

2022-001 SEGREGATION OF DUTIES

The District had a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District implemented some mitigating controls in certain areas. We recommended that the District continue to monitor and evaluate its internal controls with the use of limited personnel to provide as much segregation of duties as feasible. This is a continuing finding, as noted in the schedule of findings and responses as item 2023-001, and is considered to be a significant deficiency for the year ended August 31, 2023.

2022-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Management lacked the ability to prepare financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting required that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. We recommended that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and responses as item 2023-002, and is considered to be a significant deficiency for the year ended August 31, 2023.