

Board of Education Regular Meeting  
Monday, March 16, 2026 7:00 PM  
District Office  
508 Jefferson Ave.  
Morrill, NE 69358

- I. CALL TO ORDER FOR REGULAR MEETING (*Principles III, IV, and V*)
  - I.1. Pledge to the Flag
  - I.2. Roll Call of Members
  - I.3. Notification of Open Meetings Law Posting
  - I.4. Recognition of Possible Recording of Meeting
- II. CONSIDER CONSENT AGENDA FOR APPROVAL (*Principles IV and V*)
  - II.1. Approval of minutes
  - II.2. Approve Accounts Payable/Payroll
  - II.3. Business Manager's and Financial Reports (*Principle IV*)
    - II.3.a. Working Monthly Budget
    - II.3.b. Monthly Budget of Receipts
    - II.3.c. Activity Accounts
    - II.3.d. County Treasurer's Report
  - II.4. COMMITTEE AND ADMINISTRATIVE REPORTS (*Principles IV and V*)
    - II.4.a. Facilities/Transportation: Wimberly, Muhr, Watson
    - II.4.b. Finance/Negotiations: Martin, Gompert, Muhr
    - II.4.c. Policy Committee: Gompert, Watson, Martin
    - II.4.d. Elementary Principal's Report
    - II.4.e. Secondary Principal's Report

II.4.f. Superintendent's Report

II.5. Approve Policies as presented

III. RECOGNITION OF VISITORS / PUBLIC COMMENT (*Principles III and V*) *The board has set aside 30 minutes for a public comment period if needed. Time for each speaker is not to exceed 5 minutes, and they will be asked to identify themselves and who they represent. While this meeting is open to the public, it does not facilitate direct interaction between the board and attendees during the public comment period. However, if a comment pertains to an agenda item, the board may take note and address it accordingly. Any concerns or comments unrelated to agenda items can be directed to the superintendent for further clarification. The superintendent will then address these concerns at a later date and, if needed, bring them to the board for resolution or guidance.*

IV. ITEMS FOR DISCUSSION / INFORMATIONAL ITEMS

V. ACTION ITEMS

V.1. Four-day school week

V.2. Contract for Mike Lashley

V.3. Superintendent/Principal Contract Tom Peacock

V.4. Approve policy 3003 Bidding for construction

VI. Next Regular Meeting Date

VII. ADJOURNMENT

**Morrill Public Schools**  
**Board of Education Regular Meeting**  
February 16, 2026 7:00 PM  
District Office  
508 Jefferson Ave.  
Morrill, NE 69358

*"At MPS, every student matters, and every moment counts!"*

Sue Gompert: Present  
Rob Martin: Present  
Joey Muhr: Present  
Bill Watson: Present  
Jim Scott: Present  
Johnny Wimberly: Present

I. CALL TO ORDER FOR REGULAR MEETING (*Principles III, IV, and V*)

Bill Watson called the meeting to order at 7:00 pm.

I.1. Pledge to the Flag

I.2. Roll Call of Members

I.3. Notification of Open Meetings Law Posting

I.4. Recognition of Possible Recording of Meeting

II. CONSIDER CONSENT AGENDA FOR APPROVAL (*Principles IV and V*)

Approval for Consent Agenda Passed with a motion by Joey Muhr and a second by Rob Martin.  
Sue Gompert: Yea, Rob Martin: Yea, Joey Muhr: Yea, Jim Scott: Yea, Bill Watson: Yea, Johnny Wimberly: Yea  
Yea: 6, Nay: 0, Absent: 0

II.1. Approval of minutes

II.2. Claims Payable/Payroll

II.3. Approve the review of the following Policies:  
2014 Relationship with District Legal Counsel  
2015 Student Board Member  
2016 Participation in Insurance Program by Board Member  
2017 Indemnification and Liability Insurance  
3001 Budget and property Tax Request  
3002 Deposits

II.4. Business Manager's and Financial Reports (*Principle IV*)

II.4.a. Working Monthly Budget

II.4.b. Monthly Budget of Receipts

II.4.c. Activity Accounts

II.4.d. County Treasurer's Report

II.5. COMMITTEE AND ADMINISTRATIVE REPORTS *(Principles IV and V)*

II.5.a Curriculum/American Civics: Scott, Martin, Wimberly

II.5.b. Facilities/Transportation: Muhr, Watson, Wimberly

II.5.c. Finance/Negotiations: Martin, Gompert, Muhr

II.5.d. Policy Committee: Gompert, Watson, Martin

II.4.e. Elementary Principal's Report

II.4.f. Secondary Principal's Report

II.4.g. Superintendent's Report

III. RECOGNITION OF VISITORS / PUBLIC COMMENT *(Principles III and V)* The board has set aside 30 minutes for a public comment period if needed. Time for each speaker is not to exceed 5 minutes, and they will be asked to identify themselves and who they represent. While this meeting is open to the public, it does not facilitate direct interaction between the board and attendees during the public comment period. However, if a comment pertains to an agenda item, the board may take note and address it accordingly. Any concerns or comments unrelated to agenda items can be directed to the superintendent for further clarification. The superintendent will then address these concerns at a later date and, if needed, bring them to the board for resolution or guidance.

IV. ITEMS FOR DISCUSSION / INFORMATIONAL ITEMS

IV.1. Americanism Curriculum Presentation and Discussion

IV.2. Discussion on Four-Day Week

IV.3. NASB Legislative Conference Friday, February 20th, 12 PM CT via Zoom

IV.4. Annual Report

V. ACTION ITEMS

V.1. Approve the 2025-2026 Teacher Negotiated Agreement

Approval of the 2026-2027 Negotiated Agreement as Presented Passed with a motion by Rob Martin and a second by Joey Muhr

Sue Gompert: Absent, Rob Martin: Yea, Joey Muhr: Yea, Jim Scott: Yea, Bill Watson: Yea, Johnny Wimberly: Yea

Yea: 5, Nay: 0, Absent: 1

V.2. Disposal of unused Industrial Arts Equipment

Approval of disposing shop equipment including; jointer, planer and wood lathe through a sealed bid Passed with a motion by Rob Martin and a second by Joey Muhr.

Sue Gompert: Absent, Rob Martin: Yea, Joey Muhr: Yea, Jim Scott: Yea, Bill Watson: Yea,

Johnny Wimberly: Yea

Yea: 5, Nay: 0, Absent: 1

#### V.3. ERH/Gardner Contract

Approval to terminate the technology contract with Gardner, effective in 90 days, Passed with a motion by Jim Scott and a second by Johnny Wimberly.

Sue Gompert: Absent, Rob Martin: Yea, Joey Muhr: Yea, Jim Scott: Yea, Bill Watson: Yea,

Johnny Wimberly: Yea

Yea: 5, Nay: 0, Absent: 1

#### V.4. Math Position High School

Approval of the addition of a high school math position Passed with a motion by Rob Martin and a second by Jim Scott.

Sue Gompert: Absent, Rob Martin: Yea, Joey Muhr: Yea, Jim Scott: Yea, Bill Watson: Yea,

Johnny Wimberly: Yea

Yea: 5, Nay: 0, Absent: 1

#### VI.. Next Regular Meeting Date

March 16, 2026

VII. ADJOURNMENT- Bill Watson adjourned the meeting at 8:17 pm.

**Payroll Register - Totals Combined**

	<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>
<b>ADD</b>							
1HRY2 Hourly W/o Retirement			734.70				
1SUB1 SUBSTITUTES W RETIREMENT			2,767.50				
1SUBPARA2 SUB PARA W/O RETIREMENT			200.00				
1SUBPARA2B SUB PARA W/O RETIREMENT			350.00				
ADCLERICAL AD Clerical			2,385.00				
BUS Bus Hourly Pay			7,570.96				
COMPTIME COMP TIME			1,179.74				
COVERAGE Class Coverage- Pink Slips			990.00				
CUSTODIAN Custodian Hourly Rate			667.31				
FLOATINGHO Floating Holiday			221.28				
HRLY Hourly Pay			51,646.10				
HRLY1 Hourly - Regular Tech			4,093.66				
MONITORBUS Bus Monitor			112.32				
OTBUS Overtime Bus			1.88				
OVT Overtime Rate			676.96				
PARA Para Hourly Rate			1,045.54				
PTO PAID TIME OFF			2,723.67				
			<u>77,366.62</u>				
<b>CONTRACT</b>							
1ACT2 EXTRA DUTY w/o retirement			2,106.00				
ACT1 Extra Duty 1			8,237.07				
ACT2 EXTRA DUTY 2			1,657.50				
ACT3 EXTRA DUTY 3			1,978.15				
ACT4 EXTRA DUTY 4			763.75				
ACT5 EXTRA DUTY 5			1,088.75				
ACT7 Extra Duty			1,300.00				
ACT8 Extra Duty			341.25				
ACT9 Extra Duty			1,666.67				
ADMSAL1 Admin Certified Salary			21,201.83				
CFLATSALAR Flat Salary			1,902.38				
CSAL1 BASE SALARY W/RETIREMENT			127,963.97				
CURRRDIR Curriculum Director Stipend			208.33				
DACSTIPEND District Assessment Cordinator			416.67				
STIPEND STIPEND			5,680.65				
			<u>176,512.97</u>				
<b>DEDUCTION</b>							
2AAL Tsa Aal--PRE-TA		50.00			50.00	AAL	THRIVENT FINANCIAL FOR LUTHERANS
2AFLA Aflac -- PRE-TA		1,348.86			1,348.86	AFLAC	AFLAC
2AFLAC Aflac -- AFTER-		392.83			392.83	AFLAC	AFLAC
2AFLDENT Aflac Dental		1,153.50			1,153.50	AFLACDENTA	Aflac Dental and Vision
2AMERDEN Ameritas Dental		233.40			233.40	2AMERDEN	Ameritas Life Insurance Corp
2FLEX PAYFLEX HEALTH		2,016.66			2,016.66	REGICARE	REGIONAL CARE ACCOUNT
2HSA Hlth Sav Acct -		50.00	519.31		569.31	REGICARE	REGIONAL CARE ACCOUNT
BCBS9MOS Health Insuranc			29.51		29.51	BLUECROS	BLUE CROSS BLUE SHIELD
BCBSADMIN Health Insuranc			1,848.41		1,848.41	BLUECROS	BLUE CROSS BLUE SHIELD
BCBSCERTI Health Insuranc		1,581.28	26,030.73		27,612.01	BLUECROS	BLUE CROSS BLUE SHIELD
BCBSCLASS Health Insuranc			7,577.20		7,577.20	BLUECROS	BLUE CROSS BLUE SHIELD
CAFE Cafeteria Charg		16.00			16.00	MORRCAFE2	MORRILL CAFETERIA
GAR40 Garnishment		349.43			349.43	ACELRECIEV	Accelerated Receivable Solution
GARNI41 Garnishment		96.46			96.46	ACELRECIEV	Accelerated Receivable Solution
HRM260007A HM-AUTO 260007A		1,056.32			1,056.32	HORAMANN	HORACE MANN
HRM26579 HM LIFE-26579		479.96			479.96	HORAMANN	HORACE MANN
HRMAN26010 PST TX-26010		37.21			37.21	HORAMANN	HORACE MANN
HRMN26578 HRMN-26578-PRE		1,763.75			1,763.75	HORAMANN	HORACE MANN

**Payroll Register - Totals Combined**

	<u>PIK/Gross</u>	<u>Amount</u>	<u>Expense/ Employer</u>	<u>Adjustment Amount</u>	<u>Check Total</u>	<u>Payee ID</u>	<u>Payee Name</u>	
HRMN26580 HRMN-26580		1,450.00			1,450.00	HORAMANN	HORACE MANN	
HRMNN2601O HRM-2601O		304.55			304.55	HORAMANN	HORACE MANN	
NISLIFADD Life / AD & D		17.75			17.75	MADISONNAT	Madison National Life Insurance Company, Inc	
VSP VSP		499.89			499.89	VISIONCARE	Vision Service Plan (IC).	
		<u>12,897.85</u>	<u>36,005.16</u>	<u>0.00</u>	<u>48,903.01</u>			
<b>RET DEDUCTION</b>								
RET RETIREMENT	228,968.40	18,223.46	18,897.75	453.91	37,575.12	RET	NEBRASKA SCHOOL RETIREMENT SYS	
		<u>18,223.46</u>	<u>18,897.75</u>	<u>453.91</u>	<u>37,575.12</u>			
<b>TAX</b>								
FIT FIT	226,654.24	13,953.96			13,953.96	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	A
FUTA FUTA	252,699.85							
MEDICARE MEDICARE	246,996.00	3,581.48	3,581.48		7,162.96	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	A
SITNE SIT NE	226,654.24	6,711.20			6,711.20	SITNE	NEBRASKA DEPARTMENT OF REVENUE	A
SOCSEC SOC SEC	246,996.00	15,313.74	15,313.74		30,627.48	EFTPS	ELECTRONIC FEDERAL TAX PAYMENT SYSTEM	A
SUTANE SUTA NE	246,851.18							
WCNE WORK COMP NE	238,687.88							
		<u>39,560.38</u>	<u>18,895.22</u>	<u>0.00</u>	<u>58,455.60</u>			
						Net Pay:	183,197.90	
						Cash Total:	328,131.63	
Non - FIT Taxable Deductions		27,225.35						
Non - SIT Taxable Deductions		27,225.35						
Non - SOC SEC Taxable Deductions		6,383.70						
Non - MEDICARE Taxable Deductions		6,883.59						
Direct Deposits		182,584.70						
Automatic Payments		58,455.60						
Adds + Contracts + Deduction Adds		253,879.59						



**Check Register by Checking Account**

**Checking Account ID: 5**

**Check Type: Check**

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>
9652	03/04/2026				GERINGHIGH	Gering High School	63.00
9653	03/04/2026				HOLIDKEAR	HOLIDAY INN - KEARNEY	660.00
9654	03/04/2026				JOSTENSIL	JOSTENS	1,762.80
9655	03/04/2026				LEFLEURPHO	Le Fleur Photography	120.00
9656	03/04/2026				MITCHELLHI	Mitchell High School	10.00
9657	03/04/2026				NASSPNHS	NASSP/NHS	385.00
9658	03/04/2026				NSAA	NEBRASKA SCHOOL ACTIVITIES ASSOCIATION	651.25
9659	03/04/2026				OGALLALAPU	Ogallala Public Schools	206.00
9660	03/04/2026				PEPSBOTT	PEPSI-COLA	1,942.85
9661	03/04/2026				PRIMEENTE1	Matthew Benavides	550.00
9662	03/04/2026				PRINEXPR	PRINT EXPRESS -- SCOTTSBLUFF	117.40
9663	03/09/2026				FALLSCITYP	Falls City Public Schools	1,000.00
9664	03/09/2026				FLOSPORTS	FloSports	100.00
9665	03/09/2026				PERKOSCHO	PERKINS COUNTY SCHOOLS	8,000.00
9666	03/10/2026				CURL	Jake Curl	70.00
9667	03/10/2026				VALLES	Fernando Valles	200.00
9668	03/12/2026				BESTWESTE2	Best Western Plus Ogallala Inn	752.00
9669	03/12/2026				SCOTTSBLU4	Scottsbluff Screen Printing	470.00
9670	03/12/2026				CASHWA	CASH-WA DISTRIBUTING	668.27
9671	03/12/2026				COBBLESTO3	Cobblestone Hotel & Suites - McCook	202.00
Check Type Total:			Check		Void Total:	0.00	Total without Voids: 18,380.37
Checking Account Total:		5			Void Total:	0.00	Total without Voids: 21,115.25

**Checking Account ID: 6**

**Check Type: Automatic Payment**

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>
692030	03/16/2026				CENTCAFE	CENTURYLINK (CAF)	71.13
692031	03/13/2026				AMAZON	Amazon Capital Services	34.99
692032	03/16/2026				CASHWA	CASH-WA DISTRIBUTING	6,704.90
692035	03/16/2026				SYSCO1	Sysco	7,777.11
Check Type Total:			Automatic Payment		Void Total:	0.00	Total without Voids: 14,588.13

**Checking Account ID: 6**

**Check Type: Check**

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>
13043	03/12/2026				SIMPLYCLEA	Jim Warren	181.20
Check Type Total:			Check		Void Total:	0.00	Total without Voids: 181.20
Checking Account Total:		6			Void Total:	0.00	Total without Voids: 14,769.33
Grand Total:					Void Total:	0.00	Total without Voids: 200,124.47

TAXPAYER NAME: COUNTY OF SCOTTSBLUFF

TIN: xxxxx5307

## Deposit Confirmation

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Your payment has been accepted.

### Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

### REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!

<b>EFT ACKNOWLEDGEMENT NUMBER:</b>	270645482019210
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#### PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

Payment Information	Entered Data
<b>Taxpayer EIN</b>	xxxxx5307
<b>Tax Form</b>	941 Employers Federal Tax
<b>Tax Type</b>	Federal Tax Deposit
<b>Tax Period</b>	Q1/2026
<b>Payment Amount</b>	\$1,511.09
<b>Settlement Date</b>	02/23/2026
<b>Subcategories:</b>	
<b>1 Social Security</b>	\$980.96
<b>2 Medicare</b>	\$229.42
<b>3 Tax Withholding</b>	\$300.71
<b>Account Number</b>	xxxxx1676
<b>Account Type</b>	CHECKING
<b>Routing Number</b>	104102309
<b>Bank Name</b>	PLATTE VALLEY BANK

TAXPAYER NAME: COUNTY OF SCOTTSBLUFF

TIN: xxxxx5307

## Deposit Confirmation

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Your payment has been accepted.

### Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

### REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!

<b>EFT ACKNOWLEDGEMENT NUMBER:</b>	270645485260643
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#### PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

Payment Information	Entered Data
<b>Taxpayer EIN</b>	xxxxx5307
<b>Tax Form</b>	941 Employers Federal Tax
<b>Tax Type</b>	Federal Tax Deposit
<b>Tax Period</b>	Q1/2026
<b>Payment Amount</b>	\$54,496.02
<b>Settlement Date</b>	02/23/2026
<b>Subcategories:</b>	
<b>1 Social Security</b>	\$32,133.40
<b>2 Medicare</b>	\$7,515.08
<b>3 Tax Withholding</b>	\$14,847.54
<b>Account Number</b>	xxxxx4746
<b>Account Type</b>	CHECKING
<b>Routing Number</b>	104102309
<b>Bank Name</b>	PLATTE VALLEY BANK



Your last visit was Wed 01/21/2026 10:01 AM CST

## Confirmation

Please keep a record of your Confirmation Number, or [print this page](#) for your records.

Confirmation Number **NB1DOR004773526**

### Payment Details

**Description** Nebraska Revenue  
01100 - Income Tax Withholding  
<http://www.revenue.ne.gov>

**Payment Amount** \$207.63

**Payment Date** 02/24/2026

**Status** SCHEDULED

**Tax Period End Date** 02282026  
(MMDDYYYY)

**Nebraska ID** 732230

**Tax Type** 01100 - Withholding

### Payment Method

**Account Nickname** Cafeteria

**Bank Routing Number** 104102309

**Bank Name** PLATTE VALLEY BANK

**Bank Account Number** \*1676

**Bank Account Type** Checking

**Bank Account Category** Consumer

**Confirmation Email** bailee.steiner@mpsions.org



Your last visit was Mon 02/23/2026 11:08 AM CST

## Confirmation

Please keep a record of your Confirmation Number, or [print this page](#) for your records.

Confirmation Number **NB1DOR004773528**

### Payment Details

**Description** Nebraska Revenue  
01100 - Income Tax Withholding  
<http://www.revenue.ne.gov>

**Payment Amount** \$7,108.37

**Payment Date** 02/24/2026

**Status** SCHEDULED

**Tax Period End Date** 02282026  
(MMDDYYYY)

**Nebraska ID** 732230

**Tax Type** 01100 - Withholding

### Payment Method

**Account Nickname** General

**Bank Routing Number** 104102309

**Bank Name** PLATTE VALLEY BANK

**Bank Account Number** \*4746

**Bank Account Type** Checking

**Bank Account Category** Business

**Confirmation Email** bailee.steiner@mpsliions.org



## Visa Monthly Breakdown

General Fund			Activity Fund			Cafeteria		
Accounting Code	Description	Amount	Accounting Code	Description	Amount	Accounting Code	Description	Amount
01 1190 643 3 005	Really Great Reading-PK LaunchPad Refund	-\$36.00		Zwetzig Skate & Bounce-Elem	\$340.00	06 3100 630		
01 2620 610 0 000	Michco-District.Scrubber Parts	\$670.44						
01 2730 610 0 000	Unity School Bus Parts-Bus 00 door switch	\$48.12						
01 2510 531 0 000	USPS-IRS/Soc Sec Mailings	\$41.54						
01 2610 610 0 000	Supply House-Phase Monitors HVAC Elem & HS	\$209.20						
01 1100 810 0 000	NSpire Today-District Subscription	\$51.75						
01 1100 610 2 001 021	Carolina Bio-Pig/Perch-HS Science	\$89.10						
01 1100 610 0 000	Signs.Com-Beef Sponsor Banner	\$110.62						
							Cafe Total	\$0.00
	<b>General Total</b>	<b>\$1,184.77</b>						
				Activity Total	\$340.00			
				<b>GRAND TOTAL</b>	<b>\$1,524.77</b>			

SUMMARY OF REVENUES/EXPENDITURES AND CASH BALANCE

GENERAL FUND									
Month	Revenues 25/26	Expenditures 25/26	Difference Revenue- expenditures 25/26	Bank Balance 25/26		Revenues 24/25	Expenditures 24/25	Difference Revenue - Expenditures 24/25	Bank Balance 24/25
September	\$827,478.55	\$602,869.07	\$224,609.48	\$2,576,679.15		\$1,234,631.50	\$687,756.50	\$546,875.00	\$1,596,068.12
October	\$331,036.54	\$609,796.22	(\$278,759.68)	\$2,288,930.11		\$598,356.53	\$671,843.59	(\$73,487.06)	\$1,522,581.06
November	\$138,143.85	\$612,583.48	(\$474,439.63)	\$1,814,490.49		\$81,614.23	\$612,843.38	(\$531,229.15)	\$991,351.91
December	\$333,589.80	\$532,141.19	(\$198,551.39)	\$1,615,938.80		\$395,297.23	\$454,188.49	(\$58,891.26)	\$932,460.65
January	\$657,874.21	\$458,876.08	\$198,998.13	\$1,814,936.93		\$692,323.48	\$669,652.32	\$22,671.16	\$955,131.81
February	\$1,195,158.24	\$413,149.63	\$782,008.61	\$2,596,945.54		\$1,147,066.56	\$431,815.62	\$715,250.94	\$1,670,383.48
March			\$0.00						
April			\$0.00						
May			\$0.00						
June			\$0.00						
July			\$0.00						
August			\$0.00						
<b>Total</b>	<b>\$3,483,281.19</b>	<b>\$3,229,405.67</b>	<b>\$253,875.52</b>			<b>\$4,149,289.53</b>	<b>\$3,528,099.90</b>	<b>\$621,189.63</b>	

SUMMARY OF REVENUES/EXPENDITURES AND CASH BALANCE

SPECIAL BUILDING FUND									
Month	Revenues 25/26	Expenditures 25/26	Difference Revenue- expenditures 25/26	Bank Balance 25/26		Revenues 24/25	Expenditures 24/25	Difference Revenue - Expenditures 24/25	Bank Balance 24/25
September	\$33,572.36	\$182,793.26	(\$149,220.90)	\$101,929.23		\$51,157.64	\$182,793.26	(\$131,635.62)	\$92,689.01
October	\$9,943.76	\$0.00	\$9,943.76	\$111,872.99		\$13,133.35	\$0.00	\$13,133.35	\$105,822.36
November	\$1,274.72	\$0.00	\$1,274.72	\$113,147.71		\$2,608.93	\$0.00	\$2,608.93	\$108,431.29
December	\$1,505.09	\$62.52	\$1,442.57	\$114,590.28		\$534.31	\$0.00	\$534.31	\$108,965.60
January	\$12,689.45	\$0.00	\$12,689.45	\$127,279.74		\$18,924.24	\$0.00	\$18,924.24	\$127,890.06
February	\$35,812.70	\$0.00	\$35,812.70	\$163,092.44		\$42,048.82	\$0.00	\$42,048.82	\$169,938.88
March			\$0.00					\$0.00	
April			\$0.00					\$0.00	
May			\$0.00					\$0.00	
June			\$0.00					\$0.00	
July			\$0.00					\$0.00	
August			\$0.00					\$0.00	
<b>Total</b>	<b>\$94,798.08</b>	<b>\$182,855.78</b>	<b>(\$88,057.70)</b>			<b>\$128,407.29</b>	<b>\$182,793.26</b>	<b>(\$54,385.97)</b>	

SUMMARY OF REVENUES/EXPENDITURES AND CASH BALANCE

CAFETERIA FUND										
Month	Revenues 25/26	Expenditures 25/26	Difference Revenue- expenditures 25/26	Bank Balance 25/26	Transferred from General Fund	Revenues 24/25	Expenditures 24/25	Difference Revenue - Expenditures 24/25	Bank Balance 24/25	Transferred from general fund
September	\$13,295.62	\$18,646.65	(\$5,351.03)	\$13,251.72		\$27,393.37	\$18,673.52	\$8,719.85	\$19,090.14	\$20,000.00
October	\$15,841.98	\$25,283.32	(\$9,441.34)	\$3,810.38		\$25,415.31	\$25,049.47	\$365.84	\$19,431.79	\$20,000.00
November	\$114,326.12	\$32,579.59	\$81,746.53	\$85,556.91	\$100,000.00	\$47,019.73	\$25,087.21	\$21,932.52	\$41,394.31	\$20,000.00
December	\$9,910.77	\$19,285.87	(\$9,375.10)	\$76,181.81		\$13,403.05	\$13,438.53	(\$35.48)	\$41,358.83	
January	\$4,985.42	\$16,778.83	(\$11,793.41)	\$64,388.40		\$31,886.34	\$37,616.87	(\$5,730.53)	\$35,628.30	\$20,000.00
February	\$11,673.48	\$20,085.55	(\$8,412.07)	\$55,976.33		\$14,042.42	\$26,153.64	(\$12,111.22)	\$23,517.08	
March			\$0.00					\$0.00		
April			\$0.00					\$0.00		
May			\$0.00					\$0.00		
June			\$0.00					\$0.00		
July			\$0.00					\$0.00		
August			\$0.00					\$0.00		
<b>Total</b>	<b>\$170,033.39</b>	<b>\$132,659.81</b>	<b>\$37,373.58</b>		<b>\$100,000.00</b>	<b>\$159,160.22</b>	<b>\$146,019.24</b>	<b>\$13,140.98</b>		<b>\$80,000.00</b>

SUMMARY OF REVENUES/EXPENDITURES AND CASH BALANCE

QCPUF FUND									
Month	Revenues 25/26	Expenditures 25/26	Difference Revenue- expenditures 25/26	Bank Balance 25/26		Revenues 24/25	Expenditures 24/25	Difference Revenue - Expenditures 24/25	Bank Balance 24/25
September	\$30,440.83	\$0.00	\$30,440.83	\$58,507.29		\$45,698.73	\$0.00	\$45,698.73	\$298,060.97
October	\$9,750.43	\$0.00	\$9,750.43	\$58,258.12		\$11,550.13	\$0.00	\$11,550.13	\$310,063.32
November	\$1,794.74	\$0.00	\$1,794.74	\$570,052.86		\$2,609.99	\$83,668.59	(\$81,058.60)	\$229,004.72
December	\$1,935.70	\$68,125.58	(\$66,189.88)	\$503,862.94		\$17,489.01	\$0.00	\$17,489.01	\$247,165.76
January	\$15,471.00	\$17,649.42	(\$2,178.42)	\$501,684.52				\$0.00	
February	\$42,448.24	\$0.00	\$42,448.24	\$544,132.76		\$38,577.20	\$0.00	\$38,577.20	\$285,742.96
March			\$0.00					\$0.00	
April			\$0.00					\$0.00	
May			\$0.00					\$0.00	
June			\$0.00					\$0.00	
July			\$0.00					\$0.00	
August			\$0.00					\$0.00	
<b>Total</b>	<b>\$101,840.94</b>	<b>\$85,775.00</b>	<b>\$16,065.94</b>			<b>\$115,925.06</b>	<b>\$83,668.59</b>	<b>\$32,256.47</b>	

Projecting final balance at the end of the year, during the 2024-2025 school year the end of the year blance at the end of February was \$621,190 more than the beginning balance in September and at the end of the year was \$1,222,187 more. For the current school year the increase at the end of February was \$325,565 more than the beginning of September assume we have the same trend as last year we will have an increase at the end of the year of \$651,130 making our balance at the end of the fiscal year od \$2,922,510.

Working Monthly Budget 03/12/2026 3:43 PM

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 1
01	GENERAL FUND						
<b>1100</b>	<b>REGULAR INSTRUCTIONAL PROGRAMS</b>						
01 1100 110 0	REGULAR SALARIES-Non Instructional	0.00	0.00	60,000.00	18,082.29	69.86	
01 1100 111 1 003	Instructional Salaries Elem	240,000.00	138,824.13	195,000.00	108,519.11	44.35	
01 1100 111 2 001	Instructional Salaries Sec	640,000.00	369,349.02	500,000.00	289,103.60	42.18	
01 1100 112 1 003	Para wages - Elem	0.00	1,883.58	31,000.00	148.50	99.52	
01 1100 112 2 001	Para wages - Secondary	0.00	108.00	1,000.00	0.00	100.00	
01 1100 113 1 003	Elementary Substitute Teachers - staff coverage	0.00	4,343.75	10,000.00	2,153.75	78.46	
01 1100 113 2 001	High School Substitute Teachers - staff coverage	0.00	4,333.00	12,000.00	6,442.50	46.31	
01 1100 120 0 000	Teachers/Professional Staff-Community Members	0.00	0.00	20,000.00	2,782.00	86.09	
01 1100 122 1 003	Substitute Paras - Elem	0.00	815.81	4,100.00	2,392.18	41.65	
01 1100 122 2 001	Substitute Paras - Sec	0.00	0.00	0.00	0.00	0.00	
01 1100 123 1 003	Elementary Substitute Teachers	30,000.00	6,848.75	15,000.00	7,115.00	52.57	
01 1100 123 2 001	Highschool Substitute Teachers	40,000.00	12,697.50	20,000.00	4,181.25	79.09	
01 1100 130 0 000	REGULAR SALARIES-Non Instructional	0.00	0.00	2,500.00	1,512.50	39.50	
01 1100 132 1 003	Para OT - Elem	0.00	0.00	100.00	0.00	100.00	
01 1100 132 2 001	Para OT - Secondary	0.00	431.38	600.00	0.00	100.00	
01 1100 150 0 000	Non Instructional	0.00	0.00	40,000.00	40,981.00	(2.45)	
01 1100 151 0 000	Teachers/Professional Staff	0.00	0.00	220,000.00	101,837.94	53.71	
01 1100 151 1 003	Add'l Comp - Elem Teachers	0.00	0.00	10,500.00	0.00	100.00	
01 1100 151 2 001	Add'l Comp - Sec. Teachers	25,000.00	9,857.68	13,000.00	11,950.05	8.08	
01 1100 152 0 000	Instructional Aides & Assistants-Exta Duty	0.00	0.00	0.00	910.00	0.00	
01 1100 211 0 000	Group Insurance - Teachers	0.00	0.00	0.00	851.75	0.00	
01 1100 211 1 003	Group Insurance - Elem Teachers	45,000.00	23,955.12	44,000.00	21,243.53	51.72	
01 1100 211 2 001	Group Insurance - Sec. Teachers	110,000.00	59,216.08	85,000.00	43,834.35	48.43	
01 1100 212 2 001	Group Insurance - Aides Sec.	0.00	0.00	100.00	0.00	100.00	
01 1100 220 0 000	SOCIAL SECURITY-Non Instructional	0.00	0.00	6,273.00	4,810.93	23.31	
01 1100 221 0 000	Teachers/Professional Staff	0.00	0.00	15,300.00	7,769.36	49.22	
01 1100 221 1 003	FICA Teachers - Elem	20,000.00	11,128.88	18,000.00	8,708.15	51.62	
01 1100 221 2 001	FICA Teachers - Sec.	54,000.00	29,549.68	38,000.00	23,035.27	39.38	
01 1100 222 0 000	SOCIAL SECURITY AIDES-Extra Duty	0.00	0.00	0.00	69.59	0.00	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 2
01 1100 222 1 003	FICA Sub Paras - Elem	0.00	205.06	6,000.00	194.35	96.76	
01 1100 222 2 001	FICA Sub Paras - Sec.	0.00	41.27	100.00	0.00	100.00	
01 1100 223 1 003	FICA - Sub Teachers Elem	2,000.00	855.56	1,200.00	708.66	40.95	
01 1100 223 2 001	FICA - Sub Teachers Sec	3,100.00	1,302.11	1,600.00	812.00	49.25	
01 1100 230 0 000	Retirement Contributions-Non Instructional	0.00	0.00	5,009.60	1,787.52	64.32	
01 1100 231 0 000	Retirement Contributions Teachers	0.00	0.00	16,160.00	8,228.21	49.08	
01 1100 231 1 003	Retirement Contributions Teachers - Elem	25,000.00	13,703.56	19,000.00	8,768.30	53.85	
01 1100 231 2 001	Retirement Contributions Teachers - Sec	65,000.00	37,262.16	40,000.00	32,142.95	19.64	
01 1100 232 0 000	Retirement Contributions - Extra Duty	0.00	0.00	0.00	73.50	0.00	
01 1100 232 1 003	Retirement Contributions Sub Para - Elem	0.00	186.06	1,200.00	12.00	99.00	
01 1100 232 2 001	Retirement Contributions Aides & Assist.-Sec.	0.00	53.28	100.00	0.00	100.00	
01 1100 233 1 003	Retirement Contributions - Sub Elem	3,000.00	546.82	1,100.00	143.73	86.93	
01 1100 233 2 001	Retirement Contributions - Sub Sec	4,000.00	860.93	1,800.00	586.18	67.43	
01 1100 237 0 000	RETIREMENT ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	
01 1100 238 1 003	Voluntary Terminations	0.00	0.00	0.00	0.00	0.00	
01 1100 238 2 001	Voluntary Terminations	0.00	0.00	0.00	0.00	0.00	
01 1100 239 0 000	EARLY RET OR TERM	0.00	0.00	0.00	0.00	0.00	
01 1100 239 1 003	EARLY RET OR TERM	0.00	0.00	0.00	0.00	0.00	
01 1100 270 0 000	Workman's Comp-District	0.00	0.00	675.00	(5,902.00)	974.37	
01 1100 271 1 003	Work Comp - Elementary	2,700.00	680.23	2,000.00	3,646.28	(82.31)	
01 1100 271 2 001	Work Comp - Secondary	5,000.00	1,261.00	4.00	6,776.07	(169,301.75)	
01 1100 281 1 003	STIPEND/Health Benefits - Elem	14,000.00	11,083.52	9,433.50	9,474.57	(0.44)	
01 1100 281 2 001	STIPEND/Health Benefits - Sec	47,000.00	18,731.58	34,617.00	12,572.14	63.68	
01 1100 320 1 003	DNU - Professional Dev - Elem	0.00	0.00	0.00	0.00	0.00	
01 1100 320 2 001	DNU - Professional Dev - Sec	0.00	0.00	0.00	0.00	0.00	
01 1100 330 0 000	Professional Dev - District	10,000.00	115.49	10,000.00	1,042.42	89.58	
01 1100 330 1 003	Professional Dev - Elem	10,000.00	750.00	10,000.00	475.00	95.25	
01 1100 330 2 001	Professional Dev - Sec	10,000.00	0.00	10,000.00	585.71	94.14	
01 1100 340 1 003	Other Professional Services - Elem	0.00	0.00	0.00	108.00	0.00	
01 1100 340 2 001	Other Professional Services - Sec	0.00	0.00	12,000.00	0.00	100.00	
01 1100 382 0 000	DISTANCE ED & TELECOMMUNICATIONS	45,000.00	21,073.40	45,000.00	18,008.10	57.59	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 3
01 1100 432 0 000	Tech Related Repair & Maint. Contracts	5,000.00	0.00	5,000.00	0.00	100.00	
01 1100 443 0 000	Copier-Lease District	20,000.00	6,547.73	15,000.00	6,818.86	45.74	
01 1100 531 0 000	POSTAGE - District	0.00	108.28	300.00	945.28	(215.09)	
01 1100 531 1 003	POSTAGE - Elementary	2,000.00	28.32	100.00	159.31	(59.31)	
01 1100 531 2 001	POSTAGE - Secondary	2,000.00	95.39	350.00	808.36	(130.96)	
01 1100 561 2 001	Tuition Other Dist Secon	0.00	0.00	0.00	3,600.00	0.00	
01 1100 580 0 000	Travel Expenses - Staff District	10,000.00	428.00	5,500.00	0.00	100.00	
01 1100 591 2 001	Services Purchased from ESU or district - Sec	25,000.00	15,735.91	36,097.42	16,500.00	54.29	
01 1100 610 0 000	SUPPLIES DISTRICT	10,000.00	0.00	4,000.00	350.95	91.23	
01 1100 610 0 000 000	SUPPLIES - DISTRICT	0.00	0.00	0.00	0.00	0.00	
01 1100 610 0 000 020	SUPPLIES - MUSIC-DIST	0.00	0.00	0.00	0.00	0.00	
01 1100 610 1 003	SUPPLIES-- ELEM	13,200.00	1,392.47	7,000.00	370.98	94.70	
01 1100 610 1 003 010	SUPPLIES - KINDERGARTEN	200.00	0.00	200.00	0.00	100.00	
01 1100 610 1 003 011	SUPPLIES - GRADE 1	200.00	0.00	200.00	0.00	100.00	
01 1100 610 1 003 012	SUPPLIES - GRADE 2	200.00	0.00	200.00	0.00	100.00	
01 1100 610 1 003 013	SUPPLIES - GRADE 3	200.00	0.00	200.00	186.42	6.79	
01 1100 610 1 003 014	SUPPLIES - GRADE 4	200.00	0.00	200.00	0.00	100.00	
01 1100 610 1 003 015	SUPPLIES - GRADE 5	200.00	249.21	200.00	0.00	100.00	
01 1100 610 1 003 016	SUPPLIES - GRADE 6	200.00	0.00	200.00	158.40	20.80	
01 1100 610 1 003 017	SUPPLIES - PE ELEM	200.00	537.39	200.00	0.00	100.00	
01 1100 610 1 003 018	SUPPLIES - SPED ELEM	0.00	0.00	200.00	0.00	100.00	
01 1100 610 1 003 020	SUPPLIES - MUSIC - elem	200.00	200.00	200.00	224.89	(12.45)	
01 1100 610 2 001	SUPPLIES--SECOND	17,900.00	1,578.17	5,000.00	7,416.47	(48.33)	
01 1100 610 2 001 019	SUPPLIES - SPED JHHS	0.00	0.00	0.00	0.00	0.00	
01 1100 610 2 001 020	SUPPLIES - MUSIC - Sec	200.00	244.83	500.00	770.56	(54.11)	
01 1100 610 2 001 021	SUPPLIES - Science JHHS	0.00	346.11	1,000.00	515.73	48.43	
01 1100 610 2 001 022	SUPPLIES - Science JHHS	200.00	0.00	2,000.00	614.84	69.26	
01 1100 610 2 001 023	SUPPLIES - Welding JHHS	3,000.00	933.78	3,000.00	803.26	73.22	
01 1100 610 2 001 024	SUPPLIES - Foreign Language	0.00	0.00	0.00	0.00	0.00	
01 1100 610 2 001 025	SUPPLIES - PE JHHS	200.00	0.00	200.00	734.73	(267.37)	
01 1100 610 2 001 026	SUPPLIES - Language Arts JHHS	200.00	25.95	200.00	2,280.63	(1,040.32)	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 4
01 1100 610 2 001 027	SUPPLIES - Industrial Arts JHHS	1,000.00	206.81	2,000.00	4,384.21	(119.21)	
01 1100 610 2 001 028	SUPPLIES - AG	3,000.00	3,666.31	6,000.00	1,029.50	82.84	
01 1100 610 2 001 029	SUPPLIES - Business JHHS	200.00	0.00	200.00	58.30	70.85	
01 1100 610 2 001 030	SUPPLIES - Social Studies JHHS	200.00	0.00	200.00	61.31	69.35	
01 1100 610 2 001 031	SUPPLIES - Math JHHS	200.00	74.79	200.00	499.54	(149.77)	
01 1100 610 2 001 032	SUPPLIES - Art JHHS	2,000.00	191.50	2,000.00	476.34	76.18	
01 1100 610 2 001 033	SUPPLIES - Family Consumer Science JHHS	1,500.00	772.50	0.00	(130.53)	0.00	
01 1100 610 2 001 034	SUPPLIES - Government/History JHHS	200.00	0.00	200.00	264.58	(32.29)	
01 1100 640 1 003	Curriculum/Periodicals - Elem	6,000.00	2,935.33	6,000.00	755.00	87.42	
01 1100 640 2 001	Curriculum/Periodicals - Sec	6,000.00	1,344.49	6,000.00	18,376.45	(206.27)	
01 1100 641 1 003	Digital Instructional Materials - Elem	15,000.00	3,515.00	6,000.00	5,799.57	3.34	
01 1100 641 2 001	Digital Instructional Materials - Secondary	15,000.00	150.00	1,000.00	38,610.36	(3,761.04)	
01 1100 643 0 000	Web/Cloud based software - District	20,000.00	13,354.52	25,000.00	8,484.32	66.06	
01 1100 643 1 003	Web/Cloud based software - Elem	25,000.00	15,455.00	20,000.00	15,209.33	(32.02)	
01 1100 643 1 003 010	Web/Cloud based software - Kindergarten	0.00	259.00	400.00	0.00	100.00	
01 1100 643 1 003 020	Web/Cloud based software - Music Elem	0.00	149.50	200.00	299.00	(49.50)	
01 1100 643 2 001	Web/Cloud based software - Sec.	10,000.00	2,882.42	4,000.00	0.00	100.00	
01 1100 643 2 001 020	Web/Cloud based software - Music Sec	0.00	149.50	200.00	0.00	100.00	
01 1100 643 2 001 028	Web/Cloud based software - AG	0.00	1,500.00	2,000.00	0.00	100.00	
01 1100 650 0 000	Supplies-Technology Related - District	5,000.00	0.00	5,000.00	3,059.57	38.81	
01 1100 650 1 003	Supplies-Technology Related - Elem	5,000.00	0.00	5,000.00	390.12	92.20	
01 1100 650 2 001	Supplies-Technology Related - Sec.	5,000.00	0.00	5,000.00	583.41	88.33	
01 1100 733 0 000	Furniture/Fixtures >5000 - District	10,000.00	0.00	1,000.00	0.00	100.00	
01 1100 733 1 003	Furniture/Fixtures >5000 - Elem	10,000.00	0.00	1,000.00	0.00	100.00	
01 1100 733 2 001	Furniture/Fixtures >5000 - Sec	10,000.00	0.00	1,000.00	0.00	100.00	
01 1100 734 0 000	Tech Related Hardware >5000 - District	10,000.00	0.00	5,000.00	0.00	100.00	
01 1100 734 1 003	Tech Related Hardware >5000- Elem	10,000.00	0.00	10,000.00	0.00	100.00	
01 1100 734 2 001	Tech Related Hardware >5000 - Sec.	10,000.00	0.00	20,000.00	0.00	100.00	
01 1100 735 0 000	Tech Software >5000 - District	0.00	0.00	0.00	0.00	0.00	
01 1100 735 1 003	Tech Software >5000 - Elem	10,000.00	0.00	10,000.00	0.00	100.00	
01 1100 735 2 001	Tech Software >5000 - Sec.	10,000.00	0.00	10,000.00	0.00	100.00	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 5
01 1100 810 0 000	DUES AND FEES	5,000.00	2,610.99	3,600.00	139.74	96.12	
01 1100 810 1 003	DUES AND FEES - Elem	2,000.00	0.00	950.00	325.00	65.79	
01 1100 810 2 001	DUES AND FEES - Sec	1,000.00	1,750.00	1,800.00	3,557.05	(97.61)	
01 1100 890 0 000	OTHER MISC EXPENSES - District	0.00	0.00	100,000.00	282.08	99.72	
01 1100 950 0 000	Special Items	0.00	0.00	0.00	0.00	0.00	
<b>1100</b>	<b>REGULAR INSTRUCTIONAL PROGRAMS</b>	<b>Total</b>	<b>1,768,800.00</b>	<b>861,473.59</b>	<b>1,936,669.52</b>	<b>954,452.21</b>	<b>50.02</b>
<b>1160</b>	<b>POVERTY PROGRAMS</b>						
01 1160 111 1 003	POVERTY INSTR. SALARIES - ELEM	410,000.00	229,072.60	365,000.00	189,213.05	48.16	
01 1160 151 1 003	Poverty Flat Salary - Teachers Elem	21,000.00	12,250.00	10,500.00	6,125.00	41.67	
01 1160 211 1 003	Poverty Group Insurance - Teachers Elem	47,000.00	24,877.64	39,732.42	34,794.06	12.43	
01 1160 221 1 003	FICA Poverty - Teachers Elem	34,000.00	18,689.61	27,922.50	14,606.08	47.69	
01 1160 231 1 003	Retirement Contributions Poverty - Teachers Elem	41,000.00	23,657.78	29,492.00	15,559.00	47.24	
01 1160 232 1 003	Retirement Contributions Aides & Assist.-Poverty	0.00	0.00	0.00	0.00	0.00	
01 1160 271 1 003	Work Comp - Poverty Elementary	3,000.00	772.19	2,700.00	4,098.03	(51.78)	
01 1160 281 1 003	STIPEND-Health Benefits- Poverty Elem	24,000.00	13,562.78	12,550.50	5,825.05	53.59	
01 1160 610 1 003	Poverty - Supplies Elem	10,000.00	223.12	1,000.00	0.00	100.00	
01 1160 610 2 001	Poverty - Supplies Sec	10,000.00	122.00	1,000.00	297.25	70.28	
<b>1160</b>	<b>POVERTY PROGRAMS</b>	<b>Total</b>	<b>600,000.00</b>	<b>323,227.72</b>	<b>489,897.42</b>	<b>270,517.52</b>	<b>44.78</b>
<b>1190</b>	<b>EARLY CHILDHOOD ED PROGRAMS</b>						
01 1190 110 3 005	PreK Building Coordinator Salary	38,000.00	8,086.85	0.00	0.00	0.00	
01 1190 111 3 005	INSTRUCTIONAL PRE-K	175,000.00	72,123.22	78,000.00	45,500.00	41.67	
01 1190 112 3 005	Preschool Instructional Aides	81,000.00	66,220.53	61,000.00	32,252.13	47.13	
01 1190 113 3 005	ELC Substitute Teachers - staff coverage	0.00	2,122.50	1,000.00	0.00	100.00	
01 1190 123 3 005	PreK Substitute Teachers	10,000.00	5,237.50	5,000.00	250.00	95.00	
01 1190 131 3 005	Teacher OT - PreK	11,000.00	0.00	0.00	0.00	0.00	
01 1190 132 3 005	Para OT - PreK	13,000.00	4,681.21	2,000.00	47.13	97.64	
01 1190 151 3 005	Add'l Comp - Teachers PreK	32,000.00	9,507.68	0.00	0.00	0.00	
01 1190 210 3 005	Group Insurance - Bldg Coord PreK	9,000.00	2,080.73	0.00	0.00	0.00	
01 1190 211 3 005	Group Insurance - Teachers PreK	42,000.00	21,236.32	42,309.12	22,875.23	45.93	
01 1190 212 3 005	Group Insurance - Aides PreK	9,000.00	9,411.78	10,000.00	243.25	97.57	
01 1190 220 3 005	FICA - Bldg Coord PreK	3,000.00	606.60	0.00	0.00	0.00	
01 1190 221 3 005	FICA Teachers - PreK	17,000.00	5,507.16	5,967.00	3,468.91	41.87	
01 1190 222 3 005	FICA Paras - PreK	7,200.00	5,355.34	4,666.50	2,461.99	47.24	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 6
005							
01 1190 223 3 005	FICA - Sub/Coverage	1,000.00	562.36	382.50	19.13	95.00	
01 1190 230 3 005	Retirement - Bldg Coord PreK	4,000.00	788.92	0.00	0.00	0.00	
01 1190 231 3 005	Retirement Contributions Teachers - PreK	22,000.00	6,810.68	6,302.40	3,676.40	41.67	
01 1190 232 3 005	Retirement Paras - PreK	7,000.00	6,399.49	4,928.80	2,609.77	47.05	
01 1190 233 3 005	Retirement Contributions - Sub/Coverage	1,000.00	317.02	5,000.00	0.00	100.00	
01 1190 262 3 005	Unemployment Comp - Paras	0.00	0.00	0.00	2,893.81	0.00	
01 1190 271 3 005	Work Comp - PreK	3,000.00	615.50	700.00	3,259.07	(365.58)	
01 1190 281 3 005	STIPEND Health Benefits-PreK	0.00	1,738.52	0.00	0.00	0.00	
01 1190 330 3 005	Professional Deve - PreK	5,000.00	455.00	1,000.00	(30.00)	103.00	
01 1190 531 3 005	POSTAGE - PreK	500.00	76.74	300.00	(20.00)	106.67	
01 1190 580 3 005	Travel Expenses - Staff PreK	5,000.00	0.00	1,000.00	0.00	100.00	
01 1190 610 3 005	SUPPLIES -- PRE-K	15,000.00	2,684.95	4,000.00	2,056.19	48.60	
01 1190 640 3 005	Curriculum/Periodicals - PreK	5,000.00	831.35	1,000.00	0.00	100.00	
01 1190 643 3 005	Web/Cloud based software - PreK	3,000.00	1,500.00	0.00	(151.90)	0.00	
01 1190 650 3 005	Supplies-Technology Related - PreK	5,000.00	99.99	1,000.00	0.00	100.00	
01 1190 733 3 005	Furniture/Fixtures >5000 - PreK	10,000.00	0.00	0.00	5,733.00	0.00	
01 1190 734 3 005	Tech Related Hardware >5000 - PreK	10,000.00	0.00	0.00	0.00	0.00	
01 1190 735 3 005	Tech Software >5000 - PreK	10,000.00	0.00	0.00	0.00	0.00	
01 1190 810 3 005	DUES AND FEES-PRE K	1,000.00	180.00	1,000.00	269.00	73.10	
01 1190 890 3 005	MISC EXPENSES-- PRE-K	15,350.00	6,711.16	2,000.00	0.00	100.00	
<b>1190</b>	<b>EARLY CHILDHOOD ED PROGRAMS</b>	<b>Total</b>	<b>570,050.00</b>	<b>241,949.10</b>	<b>238,556.32</b>	<b>127,413.11</b>	<b>46.59</b>
<b>1200</b>	<b>SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS</b>						
01 1200 111 1 003	SPED Salaries - Teachers Elem	55,000.00	30,939.30	58,000.00	35,161.40	39.38	
01 1200 111 2 001	SPED Salaries - Teachers Sec	40,000.00	23,011.80	42,510.00	24,797.50	41.67	
01 1200 112 1 003	SPED Salaries - Aides Elem	135,000.00	95,616.17	120,000.00	109,756.62	8.54	
01 1200 112 2 001	SPED Salaries - Aides Sec	115,000.00	42,569.40	120,000.00	56,384.39	53.01	
01 1200 132 1 003	SPED OT - Aides Elem	0.00	768.27	500.00	907.03	(81.41)	
01 1200 132 2 001	SPED OT - Aides Sec	0.00	185.96	500.00	1,491.19	(198.24)	
01 1200 151 0 000	Add'l Compensation SPED - Teacher/Prof District	4,000.00	2,333.31	4,000.00	2,916.69	27.08	
01 1200 211 1 003	Group Insurance SPED - Teachers Elem	23,000.00	11,709.16	22,298.52	11,559.24	48.16	
01 1200 211 2	Group Insurance SPED - Teachers Sec	20,000.00	11,487.42	21,300.36	9,812.53	53.93	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 7
001							
01 1200 212 1 003	Group Insurance SPED - Aides Elem	15,000.00	4,765.40	10,000.00	2,756.21	72.44	
01 1200 212 2 001	Group Insurance SPED - Aides Sec	9,000.00	4,695.62	10,000.00	5,304.04	46.96	
01 1200 221 0 000	FICA - SPED Teachers/Prof District	400.00	177.74	304.57	222.32	27.01	
01 1200 221 1 003	FICA SPED - Teachers Elem	4,200.00	2,308.25	4,326.08	2,642.28	38.92	
01 1200 221 2 001	FICA SPED - Teachers Sec	3,200.00	1,749.96	3,252.02	1,886.85	41.98	
01 1200 222 1 003	FICA SPED - Aides Elem	12,000.00	7,258.21	9,180.00	8,306.47	9.52	
01 1200 222 2 001	FICA SPED - Aides Sec.	10,000.00	3,123.10	9,180.00	4,256.98	53.63	
01 1200 231 0 000	Retirement SPED - Teachers/Prof District	500.00	230.51	395.16	235.69	40.36	
01 1200 231 1 003	Retirement SPED - Teachers Elem	5,500.00	3,056.06	4,569.24	2,841.01	37.82	
01 1200 231 2 001	Retirement SPED - Teachers Sec	4,500.00	2,273.05	3,434.81	2,003.64	41.67	
01 1200 232 1 003	Retirement SPED - Aides Elem	14,000.00	9,503.36	9,696.00	8,917.05	8.03	
01 1200 232 2 001	Retirement SPED - Aides Sec.	12,000.00	4,208.56	9,696.00	4,639.18	52.15	
01 1200 271 0 000	Work Comp - SPED District	50.00	3.75	50.00	32.27	35.46	
01 1200 271 1 003	Work Comp - SPED Elem	1,500.00	302.13	500.00	1,581.13	(216.23)	
01 1200 271 2 001	Work Comp - SPED Sec	1,500.00	317.12	500.00	1,710.15	(242.03)	
01 1200 281 2 001	STIPEND-Health Benefits-SPED Sec	0.00	0.00	0.00	1,746.71	0.00	
01 1200 330 0 000	Emp Training/Dev Svcs - SPED - District	1,000.00	441.00	1,000.00	322.00	67.80	
01 1200 330 1 003	Emp Training/Dev Svcs SPED - Elem	1,000.00	50.00	1,000.00	375.00	62.50	
01 1200 330 2 001	Emp Training/Dev Svcs SPED - Sec	1,000.00	0.00	1,000.00	0.00	100.00	
01 1200 340 1 003	OTHER PROFESSIONAL SVCS - SPED Elem	1,000.00	80.00	1,000.00	600.00	40.00	
01 1200 340 2 001	OTHER PROFESSIONAL SVCS - SPED Sec	1,000.00	400.00	1,000.00	0.00	100.00	
01 1200 382 0 000	DISTANCE ED/TELECOMMUNICATION - SPED District	1,000.00	0.00	0.00	0.00	0.00	
01 1200 441 0 000	RENTALS of LAND/BLDGS SPED - District	0.00	0.00	0.00	0.00	0.00	
01 1200 531 1 003	POSTAGE SPED - Elementary	0.00	0.00	0.00	3.80	0.00	
01 1200 531 2 001	POSTAGE SPED - Secondary	0.00	0.00	0.00	5.67	0.00	
01 1200 561 2 001	Tuition pd to other Districts - SPED Sec	10,000.00	0.00	10,000.00	0.00	100.00	
01 1200 580 0 000	Travel Exp SPED - District	500.00	0.00	500.00	0.00	100.00	
01 1200 580 1 003	Travel Exp SPED - Elem	1,000.00	0.00	500.00	0.00	100.00	
01 1200 580 2 001	Travel Exp SPED - Sec	1,000.00	0.00	500.00	0.00	100.00	
01 1200 591 0 000	Svcs Purchased from Dist or ESU - SPED District	5,000.00	0.00	0.00	6,500.00	0.00	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 8
01 1200 591 1 003	Svcs Purchased from Dist or ESU - SPED Elem	75,000.00	42,289.91	77,000.00	26,427.39	65.68	
01 1200 591 2 001	Svcs Purchased from Dist or ESU - SPED Sec	70,000.00	28,210.37	57,000.00	35,149.17	38.33	
01 1200 610 1 003	Supplies - SPED Elem	400.00	564.05	1,000.00	451.60	17.25	
01 1200 610 2 001	Supplies - SPED Sec	1,000.00	25.73	1,000.00	347.57	(19.19)	
01 1200 621 1 003	Utility Svcs - SPED Elem	6,000.00	3,510.20	7,000.00	2,976.55	57.48	
01 1200 621 2 001	Utility Svcs - SPED Sec	9,000.00	2,216.93	4,500.00	1,717.20	61.84	
01 1200 640 1 003	Curriculum/Periodicals - SPED Elem	500.00	32.00	200.00	0.00	100.00	
01 1200 640 2 001	Curriculum/Periodicals - SPED Sec	500.00	0.00	200.00	1,465.56	(632.78)	
01 1200 643 0 000	SPED - Web/Cloud based software	0.00	0.00	0.00	173.00	0.00	
01 1200 650 1 003	Supplies Tech Related - SPED Elem	1,000.00	0.00	500.00	0.00	100.00	
01 1200 650 2 001	Supplies Tech Related - SPED Sec	1,000.00	0.00	500.00	0.00	100.00	
01 1200 734 0 000	Tech Related Hardware >5000 - SPED District	0.00	0.00	0.00	0.00	0.00	
01 1200 735 1 003	Technology Software >5000 - SPED Elem	0.00	0.00	0.00	0.00	0.00	
01 1200 810 0 000	Dues and Fees - SPED District	100.00	0.00	100.00	14.73	85.27	
01 1200 890 0 000	OTHER MISC EXPENSES	500.00	0.00	500.00	0.00	100.00	
<b>1200</b>	<b>SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS</b>	<b>Total</b>	<b>673,850.00</b>	<b>340,413.80</b>	<b>630,192.76</b>	<b>378,397.81</b>	<b>39.76</b>
<b>1291</b>	<b>EARLY CHILDHOOD SPECIAL EDUCATION INSTRU</b>						
01 1291 111 3 005	Instructional Salaries - SPED PreK	27,000.00	14,965.48	0.00	0.00	0.00	
01 1291 151 3 005	Add'l Comp PK Teachers	0.00	400.43	0.00	0.00	0.00	
01 1291 221 3 005	FICA - SPED PreK Teachers	2,000.00	1,135.14	0.00	0.00	0.00	
01 1291 231 3 005	Retirement Contributions - SPED PreK Teachers	3,000.00	1,517.81	0.00	0.00	0.00	
01 1291 270 3 005	DNU - EC SPED Workmen's Comp	0.00	0.00	0.00	0.00	0.00	
01 1291 271 3 005	Work Comp - SPED PreK	600.00	149.19	0.00	774.40	0.00	
01 1291 281 3 005	STIPEND/Health Benefits - SPED PreK	0.00	306.25	0.00	0.00	0.00	
01 1291 340 3 005	SPED Age 3-5 - Other Professional Services	600.00	0.00	0.00	0.00	0.00	
01 1291 531 3 005	POSTAGE SPED - PreK	0.00	17.58	30.00	0.00	100.00	
01 1291 591 3 005	Sped Age 3-5 Contract Services - ESU or Dist	3,000.00	1,138.81	50,000.00	12,377.48	75.25	
01 1291 610 3 005	SPED PreK Supplies	1,000.00	666.01	1,000.00	0.00	100.00	
<b>1291</b>	<b>EARLY CHILDHOOD SPECIAL EDUCATION INSTRU</b>	<b>Total</b>	<b>37,200.00</b>	<b>20,296.70</b>	<b>51,030.00</b>	<b>13,151.88</b>	<b>74.23</b>
<b>1292</b>	<b>BIRTH-2 SPECIAL ED INSTRUCTIONAL PROGRAM</b>						

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 9
01 1292 340 3 005	SPED Age 0-2 - Other Professional Services	600.00	0.00	1,000.00	0.00	100.00	
01 1292 591 3 005	0-2 Sped Contracted Services	900.00	140.46	5,000.00	2,165.20	56.70	
<b>1292 BIRTH-2 SPECIAL ED INSTRUCTIONAL PROGRAM</b>	<b>Total</b>	<b>1,500.00</b>	<b>140.46</b>	<b>6,000.00</b>	<b>2,165.20</b>	<b>63.91</b>	
<b>1300 SUMMER SCHOOL</b>							
01 1300 111 1 003	Instructional Salaries - Summer School Elem	15,000.00	0.00	15,000.00	0.00	100.00	
01 1300 111 2 001	Instructional Salaries - Summer School Sec	10,000.00	0.00	10,000.00	0.00	100.00	
01 1300 221 1 003	FICA - Summer School Teachers Elem	1,500.00	0.00	1,200.00	0.00	100.00	
01 1300 221 2 001	FICA - Summer School Teachers Sec	1,000.00	0.00	765.00	0.00	100.00	
01 1300 231 1 003	Retirement Contributions - Summer School Teachers Elem	2,000.00	0.00	1,212.00	0.00	100.00	
01 1300 231 2 001	Retirement Contributions - Summer School Teachers Sec	1,000.00	0.00	808.00	0.00	100.00	
<b>1300 SUMMER SCHOOL</b>	<b>Total</b>	<b>30,500.00</b>	<b>0.00</b>	<b>28,985.00</b>	<b>0.00</b>	<b>100.00</b>	
<b>2120 GUIDANCE SERVICES</b>							
01 2120 111 1 003	Guidance Counselor Salary - Elem	60,000.00	34,903.05	63,570.00	39,108.86	38.48	
01 2120 111 2 001	Guidance Counselor Salary - Sec	79,000.00	48,319.95	81,120.00	49,905.80	38.48	
01 2120 151 1 003	Add'l Compensation - Guidance Elem	3,500.00	1,917.72	4,000.00	0.00	100.00	
01 2120 151 2 001	Add'l Compensation - Guidance Sec	4,500.00	0.00	5,000.00	0.00	100.00	
01 2120 211 1 003	Group Insurance - Guidance Elem	0.00	0.00	0.00	0.00	0.00	
01 2120 211 2 001	Group Insurance - Guidance Sec	20,500.00	11,536.28	22,493.28	11,610.76	48.38	
01 2120 221 1 003	FICA - Guidance Elem	5,800.00	3,285.38	5,114.60	3,460.39	32.34	
01 2120 221 2 001	FICA - Guidance Sec	6,500.00	3,685.65	6,535.72	3,806.42	41.76	
01 2120 231 1 003	Retirement - Guidance Elem	6,500.00	3,637.06	5,402.09	3,160.01	41.50	
01 2120 231 2 001	Retirement - Guidance Sec	8,200.00	4,772.95	6,903.09	4,032.40	41.59	
01 2120 271 1 003	Work Comp - Guidance Elem	500.00	141.69	550.00	709.90	(29.07)	
01 2120 271 2 001	Work Comp - Guidance Sec	600.00	160.44	650.00	871.20	(34.03)	
01 2120 281 1 003	STIPEND-Fringe Benefits - Guidance Elem	10,500.00	6,125.00	10,500.00	6,125.00	41.67	
01 2120 281 2 001	STIPEND-Fringe Benefits - Guidance Sec	0.00	0.00	0.00	0.00	0.00	
01 2120 330 1 003	Professional Dev Guidance - Elem	500.00	180.00	500.00	0.00	100.00	
01 2120 330 2 001	Professional Dev Guidance - Sec	500.00	0.00	500.00	0.00	100.00	
01 2120 531 1 003	POSTAGE - Guidance - Elem	0.00	0.00	0.00	8.22	0.00	
01 2120 531 2 001	POSTAGE Guidance - Secondary	100.00	0.00	100.00	0.00	100.00	
01 2120 580 0 000	Travel Exp - Guidance District	0.00	0.00	0.00	0.00	0.00	
01 2120 580 1 003	Travel Exp - Guidance Elem	500.00	385.64	500.00	(38.38)	107.68	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 10
01 2120 580 2 001	Travel Exp - Guidance Sec	500.00	497.76	1,000.00	247.91	75.21	
01 2120 591 1 003	Counseling - NonSPED-Services Purchased from ESU or district	1,000.00	195.72	10,000.00	0.00	100.00	
01 2120 610 0 000	Supplies - Guidance - District	5,000.00	1,575.00	2,000.00	75.00	96.25	
01 2120 610 1 003	Supplies - Guidance Elem	5,000.00	0.00	1,000.00	97.30	90.27	
01 2120 610 2 001	Supplies - Guidance Sec	5,000.00	29.99	2,000.00	141.86	92.91	
01 2120 643 1 003	Web/Cloud Based Software - Guidance Elem	5,000.00	286.20	1,000.00	0.00	100.00	
01 2120 643 2 001	Web/Cloud based software - Guidance Sec	5,000.00	0.00	1,000.00	128.89	87.11	
01 2120 735 0 000	Technology Software >5000 - Guidance	0.00	0.00	0.00	0.00	0.00	
01 2120 810 0 000	DUES AND FEES - Guidance	2,000.00	0.00	0.00	0.00	0.00	
01 2120 810 1 003	Dues & Fees Guidance Elem	1,000.00	0.00	500.00	180.00	64.00	
01 2120 810 2 001	Dues & Fees Guidance - Sec	1,000.00	180.00	500.00	0.00	100.00	
01 2120 890 0 000	Misc Expenses - Guidance	1,000.00	0.00	500.00	0.00	100.00	
<b>2120 GUIDANCE SERVICES</b>	<b>Total</b>	<b>239,200.00</b>	<b>121,815.48</b>	<b>232,938.78</b>	<b>123,631.54</b>	<b>46.93</b>	
<b>2130 HEALTH SERVICES</b>							
01 2130 116 0 000	Salary Nurse	67,000.00	39,083.31	60,000.00	35,120.60	41.47	
01 2130 216 0 000	Group Insurance - Nurse	0.00	0.00	23,000.00	0.00	100.00	
01 2130 226 0 000	FICA - Nurse	5,200.00	2,755.69	4,590.00	2,629.79	42.71	
01 2130 236 0 000	Retirement Contributions - Nurse	6,800.00	3,860.57	4,848.00	2,828.00	41.67	
01 2130 271 0 000	Work Comp - Nurse	500.00	106.95	500.00	580.82	(16.16)	
01 2130 320 0 000	Professional Dev - Nurse	0.00	0.00	500.00	115.00	77.00	
01 2130 531 0 000	POSTAGE - Nurse	0.00	0.00	0.00	0.00	0.00	
01 2130 580 0 000	Travel Exp - Nurse	800.00	0.00	800.00	0.00	100.00	
01 2130 610 0 000	Supplies Nurse	5,000.00	228.69	2,000.00	2,933.18	(46.66)	
01 2130 810 0 000	DUES AND FEES - Nurse	1,000.00	0.00	1,000.00	33.80	96.62	
01 2130 890 0 000	Misc Expense - Nurse	0.00	0.00	500.00	139.91	72.02	
<b>2130 HEALTH SERVICES</b>	<b>Total</b>	<b>86,300.00</b>	<b>46,035.21</b>	<b>97,738.00</b>	<b>44,381.10</b>	<b>54.59</b>	
<b>2140 PSYCHOLOGICAL SERVICES</b>							
01 2140 330 0 000	Dev Svcs - LMHP	0.00	0.00	300.00	0.00	100.00	
01 2140 610 0 000	Supplies - LMHP	0.00	12.00	20.00	(12.00)	160.00	
01 2140 641 0 000	Digital Instructional Materials - LMHP	0.00	0.00	0.00	0.00	0.00	
01 2140 643 0 000	Web/Cloud based software - LMHP	2,000.00	84.00	500.00	84.00	83.20	
<b>2140 PSYCHOLOGICAL SERVICES</b>	<b>Total</b>	<b>2,000.00</b>	<b>96.00</b>	<b>820.00</b>	<b>72.00</b>	<b>91.22</b>	
<b>2141 Psychological Svcs - SPED school age</b>							

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 11
01 2141 591 1 003	Psych Svcs-SPED Elem: Purchased from ESU	20,000.00	11,064.19	18,000.00	6,321.10	64.88	
01 2141 591 2 001	Psych Svcs-SPED Sec: Purchased from ESU	25,000.00	4,005.89	15,000.00	1,956.83	86.95	
01 2141 610 0 000	Supplies - LMHP	0.00	0.00	500.00	0.00	100.00	
<b>2141 Psychological Svcs - SPED school age</b>	<b>Total</b>	<b>45,000.00</b>	<b>15,070.08</b>	<b>33,500.00</b>	<b>8,277.93</b>	<b>75.29</b>	
<b>2142 Psychological Svcs: SPED Ages 3-5</b>							
01 2142 591 3 005	Psych Svcs-SPED 3-5: Purchased from ESU	10,000.00	0.00	5,000.00	0.00	100.00	
<b>2142 Psychological Svcs: SPED Ages 3-5</b>	<b>Total</b>	<b>10,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>100.00</b>	
<b>2151 Speech Pathology - SPED School Age</b>							
01 2151 591 1 003	Speech Path-SPED Svcs Purchased from ESU or dist-Elem	65,000.00	34,721.62	66,000.00	9,609.12	85.44	
01 2151 591 2 001	Speech Path-SPED Svcs Purchased from ESU or dist-sec	25,000.00	10,621.07	19,000.00	4,789.38	74.79	
<b>2151 Speech Pathology - SPED School Age</b>	<b>Total</b>	<b>90,000.00</b>	<b>45,342.69</b>	<b>85,000.00</b>	<b>14,398.50</b>	<b>83.06</b>	
<b>2152 Speech Pathology - SPED Ages 3-5</b>							
01 2152 591 3 005	Speech Path-SPED Svcs Purchased from ESU or dist-PreK	25,000.00	10,728.89	19,514.00	12,050.23	38.25	
<b>2152 Speech Pathology - SPED Ages 3-5</b>	<b>Total</b>	<b>25,000.00</b>	<b>10,728.89</b>	<b>19,514.00</b>	<b>12,050.23</b>	<b>38.25</b>	
<b>2153 SPEECH PATHOLOGY - SPED Ages 0-2</b>							
01 2153 591 3 005	Speech Path-SPED Svcs Purchased from ESU or dist-0-2	10,000.00	1,755.70	5,000.00	3,059.72	38.81	
<b>2153 SPEECH PATHOLOGY - SPED Ages 0-2</b>	<b>Total</b>	<b>10,000.00</b>	<b>1,755.70</b>	<b>5,000.00</b>	<b>3,059.72</b>	<b>38.81</b>	
<b>2161 Occupational Therapy - SPED School Age</b>							
01 2161 334 1 003	Mileage Paid - Other - SPED OT Elem	1,500.00	1,353.19	6,094.00	1,548.90	74.58	
01 2161 334 2 001	Mileage Paid - Other - SPED OT Sec	1,500.00	841.91	4,200.00	319.40	92.40	
01 2161 340 1 003	O/T SPED Elem - Other Professional Svcs	10,000.00	13,032.90	20,000.00	19,573.40	2.13	
01 2161 340 2 001	O/T SPED Sec - Other Professional Svcs	8,000.00	3,910.95	6,000.00	2,427.19	59.55	
01 2161 591 1 003	O/T SPED elem - Svcs Purchased from ESU or district	0.00	745.40	1,500.00	12,013.85	(700.92)	
01 2161 591 2 001	O/T SPED Sec - Svcs Purchased from ESU or district	0.00	0.00	5,000.00	0.00	100.00	
<b>2161 Occupational Therapy - SPED School Age</b>	<b>Total</b>	<b>21,000.00</b>	<b>19,884.35</b>	<b>42,794.00</b>	<b>35,882.74</b>	<b>16.15</b>	
<b>2162 Occupational Therapy - SPED ages 3-5</b>							
01 2162 334 3 005	Mileage Paid - Other - SPED OT 3-5	1,500.00	399.09	1,500.00	138.60	90.76	
01 2162 340 3 005	O/T SPED 3-5 - Other Professional Svcs	9,000.00	1,966.95	9,000.00	2,013.09	77.63	
01 2162 591 3 005	O/T SPED 3-5 - Svcs Purchased from ESU or district	0.00	0.00	0.00	0.00	0.00	
<b>2162 Occupational Therapy - SPED ages 3-5</b>	<b>Total</b>	<b>10,500.00</b>	<b>2,366.04</b>	<b>10,500.00</b>	<b>2,151.69</b>	<b>79.51</b>	
<b>2163 Occupational Therapy - SPED ages 0-2</b>							
01 2163 334 3 005	Mileage Paid - Other - SPED OT 0-2	1,500.00	0.00	1,500.00	93.80	93.75	
01 2163 340 3 005	O/T SPED 0-2 - Other Professional Svcs	6,000.00	0.00	6,000.00	109.33	98.18	
01 2163 591 3 005	OT SPED 0-2 - Svc Purchased from ESU or district	0.00	0.00	0.00	0.00	0.00	
<b>2163 Occupational Therapy - SPED ages 0-2</b>	<b>Total</b>	<b>7,500.00</b>	<b>0.00</b>	<b>7,500.00</b>	<b>203.13</b>	<b>97.29</b>	
<b>2171 Physical Therapy - SPED school age</b>							

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 12
01 2171 334 1 003	Mileage Paid - Other - SPED PT Elem	1,000.00	1,472.71	2,500.00	1,418.72	43.25	
01 2171 334 2 001	Mileage Paid - Other - SPED PT Sec	1,000.00	228.15	1,500.00	107.10	92.86	
01 2171 340 1 003	P/T SPED Elem - Other Professional Svcs	25,000.00	14,991.75	29,000.00	15,614.17	46.16	
01 2171 340 2 001	P/T SPED Sec - Other Professional Svcs	10,000.00	1,939.95	5,000.00	1,612.67	67.75	
01 2171 591 1 003	P/T SPED elem - Svcs Purchased from ESU or district	0.00	328.50	1,000.00	727.20	27.28	
01 2171 591 2 001	P/T SPED sec - Svcs Purchased from ESU or district	0.00	0.00	7,000.00	0.00	100.00	
<b>2171 Physical Therapy - SPED school age</b>	<b>Total</b>	<b>37,000.00</b>	<b>18,961.06</b>	<b>46,000.00</b>	<b>19,479.86</b>	<b>57.65</b>	
<b>2172 Physical Therapy - SPED ages 3-5</b>							
01 2172 334 3 005	Mileage Paid - Other - SPED PT 3-5	1,000.00	549.56	1,200.00	212.45	82.30	
01 2172 340 3 005	P/T SPED 3-5 - Other Professional Svcs	8,000.00	3,544.65	9,016.09	2,133.37	76.34	
01 2172 591 3 005	P/T SPED 3-5 - Svcs Purchased from ESU or district	0.00	0.00	0.00	0.00	0.00	
<b>2172 Physical Therapy - SPED ages 3-5</b>	<b>Total</b>	<b>9,000.00</b>	<b>4,094.21</b>	<b>10,216.09</b>	<b>2,345.82</b>	<b>77.04</b>	
<b>2173 Physical Therapy - SPED Ages 0-2</b>							
01 2173 334 3 005	Mileage Paid - Other - SPED PT 0-2	1,500.00	236.51	1,000.00	949.68	5.03	
01 2173 340 3 005	P/T SPED 0-2 - Other Professional Svcs	12,000.00	1,323.00	5,000.00	4,101.72	17.97	
01 2173 591 3 005	P/T SPED 0-2 - Svcs Purchased from ESU or district	0.00	0.00	0.00	0.00	0.00	
<b>2173 Physical Therapy - SPED Ages 0-2</b>	<b>Total</b>	<b>13,500.00</b>	<b>1,559.51</b>	<b>6,000.00</b>	<b>5,051.40</b>	<b>15.81</b>	
<b>2181 Visually Impaired/Vision Services</b>							
01 2181 591 1 003	Visually Impaired Svc-Elem: Purchased from ESU	0.00	3,077.99	5,000.00	7,968.35	(59.37)	
<b>2181 Visually Impaired/Vision Services</b>	<b>Total</b>	<b>0.00</b>	<b>3,077.99</b>	<b>5,000.00</b>	<b>7,968.35</b>	<b>(59.37)</b>	
<b>2182 Visually Impaired Svc - SPED ages 3-5</b>							
01 2182 591 3 005	Visually Impaired Svc SPED 3-5 -Svcs Purch from ESU or district	10,000.00	3,506.25	10,000.00	0.00	100.00	
<b>2182 Visually Impaired Svc - SPED ages 3-5</b>	<b>Total</b>	<b>10,000.00</b>	<b>3,506.25</b>	<b>10,000.00</b>	<b>0.00</b>	<b>100.00</b>	
<b>2190 OTHER PUPIL SUPPORT SERVICES</b>							
01 2190 110 0 000	Clerical Salaries - AD	50,000.00	23,950.84	0.00	0.00	0.00	
01 2190 120 0 000	Community Coach Salary	43,000.00	15,100.00	0.00	1,742.00	0.00	
01 2190 130 0 000	Clerical OT - AD	0.00	309.21	0.00	0.00	0.00	
01 2190 150 0 000	Non Instructional staff wages - Activity	6,100.00	27,503.37	0.00	113.75	0.00	
01 2190 151 0 000	Activity Salaries - Teachers	195,000.00	107,622.69	0.00	4,436.25	0.00	
01 2190 220 0 000	FICA -- Activity Comm Coach/AD clerical	4,100.00	5,078.55	0.00	141.96	0.00	
01 2190 221 0 000	FICA - Activity Teachers	15,000.00	8,222.74	0.00	338.96	0.00	
01 2190 230 0 000	Retirement - Activity AD Clerical	1,200.00	2,782.18	0.00	9.19	0.00	
01 2190 231 0 000	Retirement Contributions - Activity Teachers	19,000.00	10,631.00	0.00	358.43	0.00	
01 2190 271 0 000	Work Comp - Activities	3,000.00	424.09	0.00	2,291.03	0.00	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 13
01 2190 340 2 001	PUPIL SUPPORT - Other Professional Services	0.00	3,377.00	0.00	2,246.50	0.00	
01 2190 490 0 000	DNU - Other Purchased Property Svcs - Activity	0.00	0.00	0.00	0.00	0.00	
01 2190 580 0 000	Travel Exp - AD	500.00	0.00	0.00	0.00	0.00	
01 2190 610 0 000	Supplies - AD	1,000.00	0.00	0.00	0.00	0.00	
01 2190 626 0 000	DNU - Gas & Oil - Activity	0.00	0.00	0.00	0.00	0.00	
01 2190 810 0 000	Dues and Fees - AD	100.00	0.00	0.00	0.00	0.00	
01 2190 890 0 000	Misc. Exp - AD	100.00	0.00	0.00	0.00	0.00	
<b>2190 OTHER PUPIL SUPPORT SERVICES</b>	<b>Total</b>	<b>338,100.00</b>	<b>205,001.67</b>	<b>0.00</b>	<b>11,678.07</b>	<b>0.00</b>	
<b>2191 POSTSECONDARY EDUCATION</b>							
01 2191 640 2 001	POST SEC ED. -Books & Periodicals	0.00	0.00	0.00	1,813.53	0.00	
<b>2191 POSTSECONDARY EDUCATION</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,813.53</b>	<b>0.00</b>	
<b>2211 SCHOOL IMPROVEMENT</b>							
01 2211 580 0 000	Travel Exp - School Improvement	1,000.00	0.00	0.00	0.00	0.00	
01 2211 810 0 000	Accreditation - DUES AND FEES - District	1,500.00	0.00	0.00	0.00	0.00	
01 2211 810 1 003	Accreditation - DUES AND FEES - Elem	1,500.00	0.00	0.00	0.00	0.00	
01 2211 810 2 001	Accreditation - DUES AND FEES - Sec	1,500.00	0.00	0.00	0.00	0.00	
01 2211 810 3 005	Accreditation - DUES AND FEES - PreK	1,500.00	0.00	0.00	0.00	0.00	
<b>2211 SCHOOL IMPROVEMENT</b>	<b>Total</b>	<b>7,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>2212 INSTRUCTION &amp; CURRICULUM DEVELOPMENT</b>							
01 2212 151 0 000	Salary DAC	5,000.00	2,916.69	5,000.00	2,916.69	41.67	
01 2212 151 1 003	Salary Curriculum Director	2,500.00	1,458.31	2,500.00	1,458.31	41.67	
01 2212 221 0 000	FICA - DAC	400.00	223.09	382.50	223.09	41.68	
01 2212 221 1 003	FICA Curriculum Director	200.00	111.58	191.25	111.58	41.66	
01 2212 231 0 000	Retirement - DAC	500.00	288.12	404.00	235.69	41.66	
01 2212 231 1 003	Retirement - Curriculum Director	250.00	144.06	202.00	117.81	41.68	
01 2212 271 0 000	Work Comp - DAC	50.00	0.47	22.50	1,581.13	(6,927.24)	
01 2212 320 0 000	Professional Svcs - DAC	0.00	0.00	0.00	0.00	0.00	
01 2212 580 0 000	Travel Exp - DAC	1,000.00	0.00	500.00	0.00	100.00	
<b>2212 INSTRUCTION &amp; CURRICULUM DEVELOPMENT</b>	<b>Total</b>	<b>9,900.00</b>	<b>5,142.32</b>	<b>9,202.25</b>	<b>6,644.30</b>	<b>27.80</b>	
<b>2213 INSTRUCTIONAL STAFF TRAINING</b>							
01 2213 151 1 003	Professional Dev - Teachers Elem	5,000.00	0.00	3,000.00	0.00	100.00	
01 2213 151 2 001	Professional Dev - Teachers Sec	5,000.00	6,575.23	3,000.00	0.00	100.00	
01 2213 151 3 005	Professional Dev - Teachers PreK	5,000.00	0.00	1,000.00	25.00	97.50	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 14
01 2213 221 1 003	FICA - PD Teachers Elem	500.00	0.00	250.00	0.00	100.00	
01 2213 221 2 001	FICA - PD- Teachers Sec	500.00	0.00	250.00	0.00	100.00	
01 2213 221 3 005	FICA - PD Teachers PreK	500.00	0.00	100.00	0.00	100.00	
01 2213 231 1 003	Retirement Prof Dev - Teachers Elem	500.00	0.00	250.00	0.00	100.00	
01 2213 231 2 001	Retirement Prof Dev - Teachers Sec	500.00	0.00	250.00	0.00	100.00	
01 2213 231 3 005	Retirement Prof Dev - Teachers PreK	500.00	0.00	100.00	0.00	100.00	
01 2213 330 0 000	EMPLOYEE TRAINING & DEV SVCS	1,000.00	150.00	1,000.00	0.00	100.00	
<b>2213</b>	<b>INSTRUCTIONAL STAFF TRAINING</b>	<b>Total</b>	<b>19,000.00</b>	<b>6,725.23</b>	<b>9,200.00</b>	<b>25.00</b>	<b>99.73</b>
<b>2220</b>	<b>LIBRARY/MEDIA SERVICES</b>						
01 2220 111 0 000	Salary Librarian	30,000.00	17,570.37	32,000.00	18,541.25	42.06	
01 2220 112 1 003	Library Para Salary - Elem	15,000.00	9,700.68	16,000.00	9,650.12	39.69	
01 2220 112 2 001	Library Para - Sec	5,000.00	2,318.46	3,000.00	0.00	100.00	
01 2220 212 1 003	Group Insurance - Library Para	200.00	100.37	200.00	102.38	48.81	
01 2220 221 0 000	FICA - Library - Teachers/Prof Staff	2,800.00	1,507.02	2,448.00	1,474.31	39.77	
01 2220 221 2 001	Social Security Teachers - Sec.	0.00	0.00	0.00	0.00	0.00	
01 2220 222 1 003	FICA Library Para - Elem	1,200.00	731.48	1,224.00	728.58	40.48	
01 2220 222 2 001	FICA Library Para - Sec.	500.00	177.36	229.50	0.00	100.00	
01 2220 231 0 000	Retirement Contributions Library Teacher/Prof Staff	3,000.00	1,735.56	2,585.60	1,498.14	42.06	
01 2220 231 2 001	Retirement Contributions Teachers - Sec	0.00	0.00	0.00	0.00	0.00	
01 2220 232 1 003	Retirement Library Para - Elem	1,500.00	958.22	1,292.80	779.72	39.69	
01 2220 232 2 001	Retirement Library Para - Sec.	500.00	229.02	242.40	0.00	100.00	
01 2220 271 0 000	Work Comp - Librarian	500.00	53.48	96.00	167.80	(74.79)	
01 2220 271 1 003	Work Comp - Library Elem	300.00	22.05	57.00	0.00	100.00	
01 2220 281 0 000	Fringe Benefit Stipend	5,250.00	3,062.50	5,250.00	1,531.25	70.83	
01 2220 580 0 000	Travel Exp - Library	500.00	0.00	0.00	0.00	0.00	
01 2220 610 1 003	Elem Library Supplies	4,000.00	147.07	4,000.00	0.00	100.00	
01 2220 610 2 001	Sec Library Supplies	4,000.00	151.00	4,000.00	0.00	100.00	
01 2220 640 1 003	Library Books Elem	5,000.00	1,965.52	4,000.00	(13.00)	100.33	
01 2220 640 2 001	Library Books Sec	5,000.00	2,574.12	4,000.00	76.14	98.10	
01 2220 641 0 000	Digital Instructional Materials	0.00	181.35	500.00	0.00	100.00	
01 2220 643 0 000	Web/Cloud based software - Library Dist	1,000.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 15
01 2220 643 1 003	Web/Cloud based software - Library Elem	2,000.00	985.25	2,000.00	1,032.28	48.39	
01 2220 643 2 001	Web/Cloud based software - Library Sec.	2,000.00	985.25	2,000.00	1,032.28	48.39	
01 2220 735 0 000	Tech Software >5000 - Library	10,000.00	0.00	0.00	0.00	0.00	
01 2220 810 0 000	Dues and Fees - Library	1,000.00	0.00	0.00	0.00	0.00	
<b>2220 LIBRARY/MEDIA SERVICES</b>	<b>Total</b>	<b>100,250.00</b>	<b>45,156.13</b>	<b>85,125.30</b>	<b>36,601.25</b>	<b>57.00</b>	
<b>2230 INSTRUCTION-RELATED TECHNOLOGY</b>							
01 2230 112 1 003	Computer Para Salaries - Elem	20,000.00	11,675.12	21,000.00	11,189.28	46.72	
01 2230 114 0 000	Technology Assistants Salaries	42,000.00	13,553.73	42,000.00	35,802.51	14.76	
01 2230 132 1 003	Computer Para OT - Elem	0.00	316.83	500.00	960.00	(92.00)	
01 2230 212 1 003	Group Insurance Computer Paras - Elem	4,300.00	2,537.38	4,800.00	2,652.02	44.75	
01 2230 214 0 000	Clerical Salaries - Supt	0.00	0.00	0.00	5,304.04	0.00	
01 2230 222 1 003	FICA Computer Paras - Elem	1,500.00	866.46	1,606.50	865.13	46.15	
01 2230 224 0 000	FICA Technical Staff	3,200.00	1,036.85	3,213.00	2,679.99	16.59	
01 2230 232 1 003	Retirement Computer Paras - Elem	2,000.00	1,167.25	1,696.80	957.08	43.60	
01 2230 234 0 000	Retirement Contributions Technical Staff	4,100.00	1,338.82	3,393.60	2,892.82	14.76	
01 2230 271 0 000	Work Comp - Tech Dist	650.00	60.98	63.00	0.00	100.00	
01 2230 271 1 003	Work Comp - Tech Elem	650.00	42.22	126.00	0.00	100.00	
01 2230 330 0 000	Professional Development - Tech	1,000.00	0.00	500.00	0.00	100.00	
01 2230 340 1 003	Repairs Elem Tech	1,000.00	0.00	1,000.00	0.00	100.00	
01 2230 340 2 001	Repairs Sec Tech	1,000.00	0.00	1,000.00	448.28	55.17	
01 2230 432 0 000	Technology Contracted Services	90,000.00	49,490.00	90,000.00	42,422.00	46.72	
01 2230 580 0 000	Travel Exp - Tech	2,000.00	0.00	500.00	0.00	100.00	
01 2230 610 0 000	Supplies Tech	3,000.00	59.76	1,500.00	1,617.27	(7.82)	
01 2230 643 0 000	Web/Cloud based software	1,000.00	0.00	0.00	69.57	0.00	
01 2230 650 0 000	Supplies-Technology Related	10,000.00	436.30	2,000.00	3,960.00	(98.00)	
01 2230 734 0 000	Tech Related Hardware >5000	15,000.00	0.00	0.00	13,560.00	0.00	
01 2230 735 0 000	Tech Software >5000	10,000.00	0.00	0.00	0.00	0.00	
01 2230 810 0 000	Dues and Fees - Tech	1,000.00	0.00	0.00	0.00	0.00	
01 2230 890 0 000	Misc Expense - Tech	1,000.00	0.00	0.00	0.00	0.00	
<b>2230 INSTRUCTION-RELATED TECHNOLOGY</b>	<b>Total</b>	<b>214,400.00</b>	<b>82,581.70</b>	<b>174,898.90</b>	<b>125,379.99</b>	<b>25.15</b>	
<b>2310 BOARD OF EDUCATION</b>							
01 2310 310 0 000	Official/Admin Services - BOE	500.00	0.00	500.00	0.00	100.00	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 16
01 2310 350 000	Advertising And Printing - BOE	1,000.00	1,617.75	4,000.00	1,062.13	73.45	
01 2310 520 000	District Liability Insurance	21,000.00	20,349.30	34,000.00	19,840.20	41.65	
01 2310 580 000	Travel Exp - BOE	10,000.00	1,811.20	5,000.00	476.33	90.47	
01 2310 610 000	Supplies - BOE	1,000.00	414.89	1,000.00	321.05	67.90	
01 2310 735 000	BOE - Technology Software	0.00	0.00	25,000.00	0.00	100.00	
01 2310 810 000	Dues And Fees - BOE	20,000.00	12,802.86	20,000.00	7,986.00	60.07	
01 2310 890 000	Misc Expense - BOE	500.00	0.00	1,000.00	0.00	100.00	
<b>2310 BOARD OF EDUCATION</b>	<b>Total</b>	<b>54,000.00</b>	<b>36,996.00</b>	<b>90,500.00</b>	<b>29,685.71</b>	<b>67.20</b>	
<b>2320 EXECUTIVE ADMINISTRATION</b>							
01 2320 105 000	Superintendent Salary	75,000.00	43,750.00	37,500.00	21,875.00	41.67	
01 2320 110 000	Clerical Salaries - Supt	48,000.00	27,428.56	54,000.00	26,946.14	50.10	
01 2320 130 000	Clerical OT - Supt	1,000.00	2,065.34	2,000.00	657.71	67.11	
01 2320 210 000	Group Insurance Clerical - Supt	820.00	0.00	10,000.00	0.00	100.00	
01 2320 215 000	Group Insurance - Supt	0.00	0.00	0.00	0.00	0.00	
01 2320 220 000	FICA Clerical - Supt	3,700.00	2,200.40	4,131.00	2,038.42	50.66	
01 2320 225 000	FICA - Supt	5,800.00	3,346.91	2,868.75	1,673.42	41.67	
01 2320 230 000	Retirement Clerical - Supt	4,700.00	2,913.35	4,363.20	2,209.34	49.36	
01 2320 235 000	Retirement - Supt	0.00	0.00	3,030.00	0.00	100.00	
01 2320 271 000	Work Comp - Supt	1,000.00	198.92	300.00	1,032.58	(244.19)	
01 2320 285 000	Health Benefits (HSA) - Supt	0.00	0.00	0.00	0.00	0.00	
01 2320 320 000	Professional Development - Supt	0.00	0.00	500.00	0.00	100.00	
01 2320 330 000	Professional Development - Supt/office	1,000.00	0.00	1,000.00	0.00	100.00	
01 2320 350 000	ADVERTISING /PRINTING	1,000.00	0.00	0.00	0.00	0.00	
01 2320 580 000	Travel Exp - Supt	1,000.00	996.52	10,000.00	2,212.85	77.87	
01 2320 610 000	Office Supplies - Supt	1,900.00	98.55	500.00	138.99	72.20	
01 2320 643 000	Web/Cloud based software - Supt	3,000.00	0.00	0.00	0.00	0.00	
01 2320 650 000	Supplies-Technology Related - Supt	1,000.00	0.00	500.00	0.00	100.00	
01 2320 733 000	Furniture & Fixtures >5000 - Supt	5,000.00	0.00	0.00	0.00	0.00	
01 2320 735 000	Tech Software >5000 - Supt	5,000.00	0.00	0.00	0.00	0.00	
01 2320 810 000	Dues And Fees - Supt	1,200.00	1,101.50	1,500.00	570.00	62.00	
01 2320 890 000	Misc Expense - Supt	500.00	218.36	500.00	0.00	100.00	
<b>2320 EXECUTIVE ADMINISTRATION</b>	<b>Total</b>	<b>160,620.00</b>	<b>84,318.41</b>	<b>132,692.95</b>	<b>59,354.45</b>	<b>55.27</b>	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 17
<b>2330</b>	<b>DISTRICT LEGAL SERVICES</b>						
01 2330 317 0 000	LEGAL SERVICES	70,000.00	14,478.38	25,000.00	3,922.50	84.31	
<b>2330</b>	<b>DISTRICT LEGAL SERVICES</b>	<b>Total</b>	<b>70,000.00</b>	<b>14,478.38</b>	<b>25,000.00</b>	<b>3,922.50</b>	<b>84.31</b>
<b>2410</b>	<b>OFFICE OF THE PRINCIPAL</b>						
01 2410 110 1 003	Clerical Salaries- Elem Principal	47,000.00	26,810.17	49,000.00	25,957.79	47.02	
01 2410 110 2 001	Clerical Salaries - Sec Principal	44,000.00	18,885.51	40,000.00	17,689.85	55.78	
01 2410 111 1 003	Principal Salary - Elem	92,000.00	53,666.69	101,922.00	59,454.50	41.67	
01 2410 111 2 001	Principal Salary - Sec	75,000.00	43,750.00	115,000.00	67,083.31	41.67	
01 2410 111 3 005	Principal Salary - PreK	94,700.00	55,241.69	0.00	0.00	0.00	
01 2410 130 1 003	Clerical OT - Elem Principal	1,000.00	243.87	1,000.00	2,636.41	(163.64)	
01 2410 130 2 001	Clerical OT - Sec Principal	0.00	149.21	500.00	0.55	99.89	
01 2410 210 1 003	Group Insurance Clerical - Elem Principal	0.00	0.00	0.00	0.00	0.00	
01 2410 210 2 001	Group Insurance Clerical - Sec Principal	0.00	2,635.43	9,529.56	0.00	100.00	
01 2410 211 1 003	Group Insurance - Elem Principal	23,000.00	13,039.60	24,178.56	13,121.08	45.73	
01 2410 211 2 001	Group Insurance - Sec Principal	0.00	0.00	24,158.76	12,087.12	49.97	
01 2410 220 1 003	FICA Clerical - Elem Principal	4,000.00	2,052.49	0.00	2,165.58	0.00	
01 2410 220 2 001	FICA Clerical - Sec Principal	3,300.00	1,440.86	114.75	1,324.38	(1,054.14)	
01 2410 221 1 003	FICA Elem Principal	7,100.00	4,001.34	0.00	4,442.34	0.00	
01 2410 221 2 001	FICA Sec Principal	5,800.00	3,346.84	114.75	5,005.77	(4,262.33)	
01 2410 221 3 005	FICA PreK Principal	7,300.00	4,128.24	0.00	0.00	0.00	
01 2410 230 1 003	Retirement Clerical - Elem Principal	5,000.00	2,658.16	40.40	2,164.24	(5,257.03)	
01 2410 230 2 001	Retirement Clerical - Sec Principal	4,300.00	1,880.21	0.00	1,429.39	0.00	
01 2410 231 1 003	Retirement Elem Principal	9,100.00	5,301.03	40.40	4,803.89	(11,790.82)	
01 2410 231 2 001	Retirement - Sec Principal	0.00	0.00	0.00	5,420.32	0.00	
01 2410 231 3 005	Retirement PreK Principal	9,400.00	5,456.64	0.00	0.00	0.00	
01 2410 271 1 003	Work Comp - Elem Principal	2,000.00	259.90	850.00	1,387.52	(63.24)	
01 2410 271 2 001	Work Comp - Sec Principal	1,000.00	171.68	80.00	1,093.83	(1,267.29)	
01 2410 271 3 005	Work Comp - PreK Principal	1,000.00	156.69	0.00	838.99	0.00	
01 2410 320 1 003	Professional Development - Elem Principal	0.00	0.00	1,000.00	0.00	100.00	
01 2410 320 2 001	Professional Development - Sec Principal	0.00	0.00	1,000.00	20.21	97.98	
01 2410 320 3 005	Professional Development - PreK Principal	0.00	0.00	0.00	0.00	0.00	
01 2410 330 1 003	Professional Development - Elem Principal	2,000.00	25.00	2,000.00	75.00	96.25	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 18
01 2410 330 2 001	Professional Development - Sec Principal	2,000.00	0.00	2,000.00	50.00	97.50	
01 2410 330 3 005	Professional Development - PreK Principal	2,000.00	90.35	0.00	0.00	0.00	
01 2410 580 1 003	Travel Exp - Elem Principal	2,000.00	384.36	1,000.00	0.00	100.00	
01 2410 580 2 001	Travel Exp - Sec Principal	2,000.00	238.99	1,000.00	0.00	100.00	
01 2410 580 3 005	Travel Exp - PreK Principal	2,000.00	0.00	0.00	0.00	0.00	
01 2410 610 1 003	Supplies Elem Prin	1,000.00	84.41	500.00	37.36	92.53	
01 2410 610 2 001	Supplies Sec Prin	1,000.00	6.50	500.00	1,186.80	(137.36)	
01 2410 610 3 005	Supplies PreK Principal	1,000.00	0.00	0.00	0.00	0.00	
01 2410 643 1 003	Web/Cloud based software - Elem Principal	1,000.00	99.00	300.00	387.43	(29.14)	
01 2410 643 2 001	Web/Cloud based software - Sec Principal	1,000.00	0.00	0.00	0.00	0.00	
01 2410 643 3 005	Web/Cloud based software - PreK Principal	1,000.00	0.00	0.00	0.00	0.00	
01 2410 650 1 003	Supplies-Technology Related - Elem Principal	1,000.00	0.00	1,000.00	0.00	100.00	
01 2410 650 2 001	Supplies-Technology Related - Sec Principal	1,000.00	0.00	1,000.00	159.99	84.00	
01 2410 650 3 005	Supplies-Technology Related - PreK Principal	1,000.00	0.00	0.00	0.00	0.00	
01 2410 734 1 003	Tech Related Hardware >5000 - Elem Principal	0.00	0.00	0.00	0.00	0.00	
01 2410 734 2 001	Tech Related Hardware >5000 - Sec Principal	0.00	0.00	0.00	0.00	0.00	
01 2410 810 1 003	Dues and Fees - Elem Principal	1,000.00	250.00	1,000.00	0.00	100.00	
01 2410 810 2 001	Dues and Fees - Sec Principal	1,000.00	0.00	1,000.00	60.00	94.00	
01 2410 810 3 005	Dues and Fees - PreK Principal	1,000.00	0.00	0.00	0.00	0.00	
<b>2410 OFFICE OF THE PRINCIPAL</b>	<b>Total</b>	<b>460,000.00</b>	<b>246,454.86</b>	<b>379,829.18</b>	<b>230,083.65</b>	<b>39.42</b>	
<b>2510 FISCAL SERVICES</b>							
01 2510 116 0 000	Business Manager--Salary	76,000.00	53,713.92	65,000.00	37,916.69	41.67	
01 2510 216 0 000	Group Insurance - Business Manager	0.00	0.00	10,000.00	5,304.04	46.96	
01 2510 226 0 000	FICA - Business Manager	5,800.00	4,058.98	76.50	2,895.69	(3,685.22)	
01 2510 236 0 000	Retirement - Business Manager	7,600.00	4,242.41	0.00	3,063.69	0.00	
01 2510 271 0 000	Work Comp - Business Mgr	750.00	118.21	2.40	677.63	(28,134.58)	
01 2510 315 0 000	Audit	20,000.00	16,647.90	20,000.00	17,329.50	13.35	
01 2510 320 0 000	Professional Educational Services	0.00	0.00	0.00	0.00	0.00	
01 2510 340 0 000	Other Professional Services	4,000.00	451.50	2,000.00	579.45	71.03	
01 2510 350 0 000	Advertising/Printing	6,000.00	754.22	2,000.00	0.00	100.00	
01 2510 351 0 000	Data-Processing & Coding Services	50.00	20.45	50.00	31.10	37.80	
01 2510 382 0	Distance Ed/Telecommunications	0.00	0.00	0.00	180.00	0.00	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 19
000							
01 2510 531 0 000	Postage General	3,500.00	629.93	1,500.00	115.44	92.30	
01 2510 580 0 000	Travel Exp - General	2,000.00	72.28	1,500.00	701.71	53.22	
01 2510 610 0 000	Supplies General	1,500.00	821.96	1,750.00	295.66	83.11	
01 2510 643 0 000	Web/Cloud based software - Fiscal Svcs	25,000.00	3,750.84	25,000.00	0.00	100.00	
01 2510 650 0 000	Supplies-Tech Related - Fiscal Svcs	1,000.00	572.39	1,000.00	0.00	100.00	
01 2510 733 0 000	Furniture/Fixtures >5000	5,000.00	0.00	0.00	0.00	0.00	
01 2510 735 0 000	Tech Software >5000	0.00	0.00	0.00	0.00	0.00	
01 2510 810 0 000	Dues and Fees - Fiscal Svcs	6,000.00	882.30	3,000.00	1,712.32	42.92	
01 2510 890 0 000	Misc Expense - Fiscal Svcs	1,000.00	0.00	1,000.00	104.37	89.56	
<b>2510 FISCAL SERVICES</b>	<b>Total</b>	<b>165,200.00</b>	<b>86,737.29</b>	<b>133,878.90</b>	<b>70,907.29</b>	<b>46.98</b>	
<b>2540 Planning/Research/Dev/Evaluation Svcs</b>							
01 2540 340 0 000	Planning/Research Services	15,000.00	12,200.00	1,000.00	0.00	100.00	
<b>2540 Planning/Research/Dev/Evaluation Svcs</b>	<b>Total</b>	<b>15,000.00</b>	<b>12,200.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>100.00</b>	
<b>2580 Administrative Technology Services</b>							
01 2580 735 0 000	Admin Tech Svcs - Tech Software	10,000.00	5,739.00	7,000.00	6,025.95	13.92	
<b>2580 Administrative Technology Services</b>	<b>Total</b>	<b>10,000.00</b>	<b>5,739.00</b>	<b>7,000.00</b>	<b>6,025.95</b>	<b>13.92</b>	
<b>2610 OPERATION OF BUILDINGS</b>							
01 2610 110 0 000	Custodian Salary - District	0.00	0.00	2,000.00	2,594.16	(29.71)	
01 2610 130 0 000	Custodian OT - District	0.00	0.00	1,000.00	150.36	84.96	
01 2610 130 3 005	Custodian OT - PreK	0.00	0.00	0.00	0.00	0.00	
01 2610 220 0 000	Fica Custodian	0.00	0.00	300.00	209.87	30.04	
01 2610 230 0 000	Retire Custodian	0.00	0.00	350.00	12.15	96.53	
01 2610 431 0 000	Repairs and Maintenance	5,000.00	858.50	5,000.00	250.00	85.00	
01 2610 520 0 000	Property Insurance	95,000.00	90,893.54	95,000.00	85,974.20	9.50	
01 2610 531 0 000	POSTAGE - Bldg Operation	0.00	0.00	0.00	2,691.42	0.00	
01 2610 610 0 000	R&M Bldg OP Supplies - District	10,000.00	6,679.64	12,000.00	2,021.39	80.66	
01 2610 610 1 003	R&M Bldg OP Supplies - Elem	20,000.00	2,097.64	10,000.00	11,036.86	(10.37)	
01 2610 610 2 001	R&M Bldg OP Supplies - Sec	25,000.00	5,053.60	20,000.00	22,024.67	(14.79)	
01 2610 610 3 005	R&M Bldg OP Supplies - PreK	10,000.00	174.92	0.00	7,531.77	0.00	
01 2610 621 0 000	Heat - District	0.00	0.00	20,000.00	5,562.79	72.19	
01 2610 621 1 003	Utility Energy Services - Elem	125,000.00	66,693.46	125,000.00	56,554.36	49.04	
01 2610 621 2 001	Utility Energy Svcs - Sec	85,000.00	49,750.34	90,000.00	38,345.06	51.31	
01 2610 621 3	Utility Energy Svcs - PreK	20,000.00	7,942.06	0.00	0.00	0.00	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 20
005							
01 2610 733 0 000	Building OP - Furn/Fixtures >5000	10,000.00	0.00	10,000.00	9,200.00	8.00	
01 2610 739 0 000	Other Equipment >5000	0.00	0.00	0.00	0.00	0.00	
<b>2610</b>	<b>OPERATION OF BUILDINGS</b>	<b>Total</b>	<b>405,000.00</b>	<b>230,143.70</b>	<b>390,650.00</b>	<b>244,159.06</b>	<b>33.60</b>
<b>2620</b>	<b>MAINTENANCE OF BUILDINGS</b>						
01 2620 110 0 000	Dist Maintenance Salaries	165,000.00	67,124.69	120,000.00	71,073.95	40.69	
01 2620 110 1 003	Custodian Salaries - Elem	36,000.00	13,269.45	31,200.00	20,135.92	35.46	
01 2620 110 2 001	Custodian Salaries - Sec.	36,000.00	33,095.95	72,000.00	22,815.16	68.31	
01 2620 110 3 005	Custodian Salaries - PreK	15,000.00	7,184.81	0.00	278.37	0.00	
01 2620 130 0 000	Dist Maintenance OT	15,000.00	2,312.87	5,000.00	6,508.08	(30.16)	
01 2620 130 1 003	Custodian OT - Elem	15,000.00	1,217.38	2,000.00	30.48	98.48	
01 2620 130 2 001	Custodian OT - Sec.	15,000.00	1,379.07	2,000.00	4,489.26	(124.46)	
01 2620 210 0 000	Group Insurance - Dist. Maintenance	25,000.00	9,411.78	20,000.00	10,608.08	46.96	
01 2620 210 1 003	Group Insurance - Custodian Elem	10,000.00	1,489.57	0.00	5,304.04	0.00	
01 2620 210 2 001	Group Insurance - Custodian Sec	10,000.00	7,755.82	10,000.00	5,304.04	46.96	
01 2620 210 3 005	Health Insurance/Benefits - Custodian PreK	0.00	0.00	0.00	0.00	0.00	
01 2620 220 0 000	FICA - Dist Maintenance	16,000.00	5,145.05	1,530.00	5,771.17	(277.20)	
01 2620 220 1 003	FICA - Custodian Elem	5,000.00	1,096.44	0.00	1,524.78	0.00	
01 2620 220 2 001	FICA - Custodian Sec	5,000.00	2,570.27	9,562.50	2,050.59	78.56	
01 2620 220 3 005	FICA - Custodian PreK	2,000.00	549.67	0.00	21.29	0.00	
01 2620 230 0 000	Retirement - Dist Maintenance	18,000.00	6,847.20	969.60	6,204.07	(539.86)	
01 2620 230 1 003	Retirement - Custodian Elem	6,000.00	1,431.00	808.00	1,410.26	(74.54)	
01 2620 230 2 001	Retirement - Custodian Sec	6,000.00	3,403.71	1,616.00	2,202.81	(36.31)	
01 2620 230 3 005	RETIREMENT - Custodian PreK	0.00	0.00	0.00	0.00	0.00	
01 2620 271 0 000	Work Comp - Dist Cust/Maint	2,000.00	496.31	40.00	2,257.34	(5,543.35)	
01 2620 271 1 003	Work Comp - Elem Cust/Maint	500.00	0.00	760.00	0.00	100.00	
01 2620 271 2 001	Work Comp - Sec Cust/Maint	1,000.00	64.86	96.00	0.00	100.00	
01 2620 271 3 005	Work Comp - PreK Cust/Maint	200.00	16.92	0.00	0.00	0.00	
01 2620 340 0 000	Contract Services Bldg OP - District	10,000.00	0.00	5,000.00	6,000.00	(20.00)	
01 2620 340 1 003	Contract Services Bldg OP - Elem	25,000.00	858.00	15,000.00	4,346.76	71.02	
01 2620 340 2 001	Contract Services Bldg OP - Sec	15,000.00	258.00	15,000.00	4,582.40	69.45	
01 2620 340 3 005	Contract Services Bldg OP - PreK	2,000.00	61.49	0.00	4,500.00	0.00	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 21
01 2620 350 0 000	Technical Services	0.00	0.00	0.00	0.00	0.00	
01 2620 431 0 000	Non Technology Repair/Maintenance	200,000.00	2,860.91	200,000.00	108,234.00	45.88	
01 2620 531 0 000	POSTAGE - Maintenance	0.00	0.00	0.00	0.00	0.00	
01 2620 610 0 000	Custodial Supplies - Dist	15,000.00	4,057.55	10,000.00	2,595.46	64.36	
01 2620 610 1 003	Custodial Supplies - Elem	20,000.00	8,236.07	20,000.00	4,698.27	65.50	
01 2620 610 2 001	Custodial Supplies - Sec	20,000.00	6,511.16	15,000.00	6,235.15	39.29	
01 2620 610 3 005	Custodial Supplies - PreK	10,000.00	1,346.19	0.00	132.11	0.00	
01 2620 720 0 000	Bldg Improv District	30,000.00	0.00	30,000.00	2,648.97	91.17	
01 2620 733 0 000	Maint-Furniture & Fixtures>5000	15,000.00	19,395.00	15,000.00	5,780.62	60.13	
01 2620 733 1 003	Furniture & Fixtures >5000 - Elem Bldg OP	15,000.00	0.00	15,000.00	0.00	100.00	
01 2620 733 2 001	Furniture & Fixtures >5000 - Sec Bldg OP	10,000.00	10,766.00	10,000.00	18,436.45	(84.36)	
01 2620 733 3 005	Furniture & Fixtures >5000 - PreK Bldg OP	10,000.00	0.00	0.00	5,089.92	0.00	
01 2620 890 0 000	Misc. Exp - Building Operations	5,000.00	35.00	5,000.00	769.07	84.62	
<b>2620 MAINTENANCE OF BUILDINGS</b>	<b>Total</b>	<b>805,700.00</b>	<b>220,248.19</b>	<b>632,582.10</b>	<b>342,038.87</b>	<b>44.93</b>	
<b>2630 Care &amp; Upkeep of Grounds</b>							
01 2630 431 2 001	Non Technology Repair/Maintenance	0.00	0.00	0.00	35,852.90	0.00	
01 2630 450 2 001	Care & Upkeep of Grounds - Construction Services	5,000.00	0.00	5,000.00	0.00	100.00	
01 2630 531 0 000	POSTAGE - Grounds	0.00	0.00	0.00	200.00	0.00	
01 2630 610 0 000	R&M - Grounds: Supplies/Materials	20,000.00	5,506.26	20,000.00	2,180.42	89.10	
<b>2630 Care &amp; Upkeep of Grounds</b>	<b>Total</b>	<b>25,000.00</b>	<b>5,506.26</b>	<b>25,000.00</b>	<b>38,233.32</b>	<b>(52.93)</b>	
<b>2640 Care &amp; Upkeep of Equipment</b>							
01 2640 610 0 000	Equipment R&M - Supplies	10,000.00	2,120.54	10,000.00	540.19	94.60	
01 2640 810 0 000	Equipment R&M - Dues & Fees	2,000.00	100.00	500.00	0.00	100.00	
<b>2640 Care &amp; Upkeep of Equipment</b>	<b>Total</b>	<b>12,000.00</b>	<b>2,220.54</b>	<b>10,500.00</b>	<b>540.19</b>	<b>94.86</b>	
<b>2650 Vehicle Operation, Mtnce, &amp; Purchasing (other than student transp)</b>							
01 2650 431 0 000	Vehicle - Non Tech Repair/Maint (other than student transp)	5,000.00	682.36	5,000.00	125.00	97.50	
01 2650 520 0 000	Vehicle Insurance (other than student)	4,000.00	2,441.92	2,600.00	2,645.36	(1.74)	
01 2650 610 0 000	Vehicle - Supplies (other than student transportation)	10,000.00	1,019.77	5,000.00	1,770.48	64.59	
01 2650 626 0 000	GAS AND OIL (other than student transportation)	5,000.00	2,045.50	5,000.00	1,060.20	78.80	
01 2650 731 0 000	Machinery Purchase (Other than student transportation)	15,000.00	0.00	5,000.00	0.00	100.00	
01 2650 732 0 000	Vehicle Purchase (other than student transportation)	0.00	0.00	0.00	0.00	0.00	
<b>2650 Vehicle Operation, Mtnce, &amp; Purchasing (other than student transp)</b>	<b>Total</b>	<b>39,000.00</b>	<b>6,189.55</b>	<b>22,600.00</b>	<b>5,601.04</b>	<b>75.22</b>	
<b>2660 SECURITY</b>							

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 22
01 2660 432 1 003	Security - Tech Related Repairs/Mtnce - Elem	20,000.00	4,347.96	10,000.00	2,509.00	74.91	
01 2660 432 2 001	Security - Tech Related Repairs/Mtnce - Sec	20,000.00	8,880.96	10,000.00	3,819.72	61.80	
01 2660 490 0 000	Security - Other Services - District	60,000.00	474.00	2,000.00	3,231.00	(61.55)	
01 2660 610 0 000	Security - Supplies & Materials	20,000.00	0.00	5,000.00	367.64	92.65	
01 2660 643 0 000	Security - Web/Cloud based software	10,000.00	1,355.93	5,000.00	1,638.90	67.22	
01 2660 734 0 000	Security - Technology Related Hardware	15,000.00	0.00	5,000.00	12,102.18	(142.04)	
<b>2660 SECURITY</b>	<b>Total</b>	<b>145,000.00</b>	<b>15,058.85</b>	<b>37,000.00</b>	<b>23,668.44</b>	<b>36.03</b>	
<b>2670 SAFETY</b>							
01 2670 490 0 000	SAFETY - Other Purchased Property Services	8,000.00	2,098.65	5,000.00	2,844.82	43.10	
01 2670 610 0 000	SAFETY - Supplies & Materials	5,000.00	0.00	1,000.00	367.24	63.28	
<b>2670 SAFETY</b>	<b>Total</b>	<b>13,000.00</b>	<b>2,098.65</b>	<b>6,000.00</b>	<b>3,212.06</b>	<b>46.47</b>	
<b>2710 REGULAR PUPIL TRANSPORTATION</b>							
01 2710 110 0 000	Bus Driver Wages	130,000.00	44,890.81	85,000.00	51,950.36	38.88	
01 2710 111 0 000	Bus - Teachers/Professional Staff	0.00	0.00	0.00	0.00	0.00	
01 2710 130 0 000	Overtime Bus	5,000.00	1,534.96	3,500.00	2,624.31	25.02	
01 2710 211 0 000	Bus - Group Insurance - Teachers	0.00	0.00	0.00	0.00	0.00	
01 2710 220 0 000	FICA - Bus	11,000.00	3,457.17	765.00	4,078.14	(433.09)	
01 2710 230 0 000	Retirement - Bus	15,000.00	2,998.72	0.00	3,102.29	0.00	
01 2710 271 0 000	Work Comp - Bus	1,800.00	204.03	40.00	1,093.83	(2,634.58)	
01 2710 330 0 000	Bus - Prof Dev/Training	1,000.00	845.00	1,000.00	250.00	75.00	
01 2710 332 0 000	MILEAGE TO PARENTS	5,000.00	0.00	6,000.00	(742.06)	112.37	
01 2710 340 0 000	Other Professional Services - Student Transportation	1,000.00	1,022.00	1,500.00	2,577.26	(71.82)	
01 2710 431 0 000	Bus - Non Technology Repair/Maintenance	0.00	139.67	500.00	0.00	100.00	
01 2710 442 0 000	Rentals of Equipment & Vehicles	50,000.00	25,000.00	40,000.00	26,100.00	34.75	
01 2710 520 0 000	Vehicle Insurance (Student)	25,000.00	21,977.24	34,000.00	23,808.24	29.98	
01 2710 531 0 000	POSTAGE - Bus	50.00	0.00	0.00	0.00	0.00	
01 2710 610 0 000	Supplies	2,000.00	23.97	1,000.00	0.00	65.71	
01 2710 626 0 000	Gas And Oil	60,000.00	21,065.89	50,000.00	16,852.66	53.63	
01 2710 732 0 000	Vehicle Acquisition	0.00	0.00	50,000.00	0.00	100.00	
01 2710 739 0 000	Other Equipment >5000	10,000.00	0.00	10,000.00	9,481.33	5.19	
01 2710 890 0 000	Misc. Exp - Bus	5,000.00	125.00	2,000.00	250.00	87.15	
<b>2710 REGULAR PUPIL TRANSPORTATION</b>	<b>Total</b>	<b>321,850.00</b>	<b>123,284.46</b>	<b>285,305.00</b>	<b>141,426.36</b>	<b>48.09</b>	
<b>2712 SCHOOL AGE SPEC ED TRANSPORT</b>							

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 23
01 2712 150 2 001	SPED TRANSPORTATION/BUS DRIVER	0.00	0.00	15,000.00	0.00	100.00	
01 2712 220 2 001	FICA/Medicare SPED Transportation	0.00	0.00	1,148.00	0.00	100.00	
01 2712 230 2 001	Retirement -- SPED Transportation	0.00	0.00	1,150.00	0.00	100.00	
01 2712 338 0 000	SPED RPRS & MAINT -- PRIUS	0.00	0.00	1,000.00	125.00	87.50	
01 2712 520 0 000	SPED Vehicle Liability Insurance	0.00	0.00	0.00	0.00	0.00	
01 2712 610 0 000	SPED TRNS SUPPLIES -- PRIUS	0.00	0.00	500.00	220.29	55.94	
01 2712 626 0 000	SPED GAS & OIL -- PRIUS	0.00	0.00	1,000.00	139.01	86.10	
01 2712 890 0 000	SPED TRANS -- OTHER	0.00	0.00	0.00	0.00	0.00	
<b>2712 SCHOOL AGE SPEC ED TRANSPORT</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>19,798.00</b>	<b>484.30</b>	<b>97.55</b>	
<b>2720 Bus Monitoring Services</b>							
01 2720 110 0 000	Bus Monitor Wages	20,000.00	5,948.29	10,000.00	0.00	100.00	
01 2720 112 0 000	Bus Monitor Wages - Para	0.00	2,500.82	4,000.00	0.00	100.00	
01 2720 132 0 000	Overtime - Bus Monitor - Para	0.00	819.06	1,000.00	0.00	100.00	
01 2720 220 0 000	FICA - Bus Monitor	1,500.00	453.73	76.50	0.00	100.00	
01 2720 222 0 000	FICA - Bus Monitor - Para	0.00	253.76	0.00	0.00	0.00	
01 2720 230 0 000	RETIREMENT - Bus Monitor	2,000.00	587.55	161.60	0.00	100.00	
01 2720 232 0 000	Retirement Contributions - Bus Monitor - Para	0.00	327.93	92.76	0.00	100.00	
<b>2720 Bus Monitoring Services</b>	<b>Total</b>	<b>23,500.00</b>	<b>10,891.14</b>	<b>15,330.86</b>	<b>0.00</b>	<b>100.00</b>	
<b>2730 Vehicle Servicing &amp; Mtnc - Reg Ed Student</b>							
01 2730 431 0 000	Reg Ed Student Vehicle - NonTech Repair/Mtnc Svcs	15,000.00	5,856.51	15,000.00	2,588.20	82.75	
01 2730 610 0 000	Reg Ed Student Vehicle - Svc/Mtnc Supplies	15,000.00	4,206.25	15,000.00	7,198.66	52.01	
01 2730 643 0 000	Reg Ed Student Vehicle Svc/Mtnc - Web/Cloud Software	0.00	1,526.80	1,000.00	1,087.46	(8.75)	
<b>2730 Vehicle Servicing &amp; Mtnc - Reg Ed Student</b>	<b>Total</b>	<b>30,000.00</b>	<b>11,589.56</b>	<b>31,000.00</b>	<b>10,874.32</b>	<b>64.92</b>	
<b>3300 COMMUNITY SERVICES</b>							
01 3300 610 0 000	Community Service	5,000.00	59.15	1,000.00	0.00	100.00	
<b>3300 COMMUNITY SERVICES</b>	<b>Total</b>	<b>5,000.00</b>	<b>59.15</b>	<b>1,000.00</b>	<b>0.00</b>	<b>100.00</b>	
<b>3400 CATEGORICAL GRANTS FROM CORP &amp; OTHER PRIVATE</b>							
01 3400 122 3 005 058	Temp Instructional Aides - ELC (C4K)	0.00	3,530.34	5,000.00	0.00	100.00	
01 3400 222 3 005	FICA Aides (C4K)	0.00	270.07	76.50	0.00	100.00	
01 3400 222 3 005 058	FICA - Aides ELC (C4K)	0.00	0.00	0.00	0.00	0.00	
01 3400 580 3 005 058	Travel Expense - C4K Grant	0.00	503.34	1,000.00	0.00	100.00	
01 3400 610 2 001	Private/State Categorical Grant-supplies/materials	0.00	0.00	0.00	0.00	0.00	
01 3400 610 3 005	Private/State Categorical Grant-supplies/materials - PreK	0.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 24
01 3400 610 3 005 058	Supplies - C4K Grant	0.00	42.54	200.00	0.00	100.00	
01 3400 810 3 005 058	Dues and Fees - C4K Grant	0.00	1,567.00	2,000.00	0.00	100.00	
<b>3400</b>	<b>CATEGORICAL GRANTS FROM CORP &amp; OTHER PRIVATE</b>	<b>Total</b>	<b>0.00</b>	<b>5,913.29</b>	<b>8,276.50</b>	<b>0.00</b>	<b>100.00</b>
<b>3512</b>	<b>DISTANCE EDUCATION INCENTIVE PAYMENTS</b>						
01 3512 561 2 001	Distance Ed - TUIT PD OTHER DIST	16,000.00	6,288.62	16,000.00	8,392.67	47.55	
<b>3512</b>	<b>DISTANCE EDUCATION INCENTIVE PAYMENTS</b>	<b>Total</b>	<b>16,000.00</b>	<b>6,288.62</b>	<b>16,000.00</b>	<b>8,392.67</b>	<b>47.55</b>
<b>3551</b>	<b>Career Education</b>						
01 3551 580 2 001	CTE TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00	0.00	
01 3551 610 2 001	Career Ed Grant - Supplies & Materials	7,500.00	0.00	7,500.00	6,563.28	12.49	
01 3551 626 2 001	CTE Grant - GAS AND OIL	0.00	0.00	0.00	0.00	0.00	
01 3551 810 2 001	CTE-DUES AND FEES	0.00	0.00	0.00	390.00	0.00	
<b>3551</b>	<b>Career Education</b>	<b>Total</b>	<b>7,500.00</b>	<b>0.00</b>	<b>7,500.00</b>	<b>6,953.28</b>	<b>7.29</b>
<b>3599</b>	<b>Other State Categorical Programs</b>						
01 3599 610 1 003 057	Supplies - Trout in the Classroom Grant	0.00	1,511.54	2,000.00	0.00	100.00	
01 3599 610 3 005 055	Step Up To Quality Supplies - PreK	0.00	103.42	200.00	0.00	100.00	
01 3599 610 3 005 056	Childcare Inflation Grant Supplies - PreK	0.00	0.00	0.00	0.00	0.00	
<b>3599</b>	<b>Other State Categorical Programs</b>	<b>Total</b>	<b>0.00</b>	<b>1,614.96</b>	<b>2,200.00</b>	<b>0.00</b>	<b>100.00</b>
<b>4524</b>	<b>OTHER FED NON-CAT RECEIPTS</b>						
01 4524 610 3 005 055	Fed NonCat Supplies (Step Up to Quality)	0.00	8,372.06	9,000.00	0.00	100.00	
01 4524 610 3 005 056	Fed NonCat - Supplies (Childcare Inflation)	0.00	273.15	0.00	0.00	0.00	
<b>4524</b>	<b>OTHER FED NON-CAT RECEIPTS</b>	<b>Total</b>	<b>0.00</b>	<b>8,645.21</b>	<b>9,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>6200</b>	<b>TITLE I, PART A NCLB IMPROV THE ACADEM</b>						
01 6200 111 0 000	TITLE I Salaries - Teachers	0.00	0.00	0.00	0.00	0.00	
01 6200 111 1 003	TITLE I Salaries - Teachers - Elem	58,000.00	33,471.69	60,000.00	34,580.00	42.37	
01 6200 112 0 000	TITLE I Salaries Paras	0.00	0.00	0.00	0.00	0.00	
01 6200 112 1 003	TITLE I Salaries Paras - Elem	60,000.00	16,013.07	0.00	0.00	0.00	
01 6200 132 0 000	TITLE I - Para OT	0.00	0.00	0.00	0.00	0.00	
01 6200 132 1 003	TITLE I - Para OT - Elem	0.00	0.00	0.00	0.00	0.00	
01 6200 151 0 000	Title I Add'l Comp - Teachers	0.00	0.00	0.00	0.00	0.00	
01 6200 151 1 003	Title I Add'l Comp - Elem Teachers	0.00	0.00	0.00	0.00	0.00	
01 6200 211 0 000	Title I - Group Insurance - Teachers	0.00	0.00	0.00	0.00	0.00	
01 6200 211 1 003	Title I - Group Insurance - Teachers	18,500.00	13,039.60	22,493.28	13,121.08	41.67	
01 6200 221 0 000	TITLE I FICA - Teachers	0.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 25
01 6200 221 1 003	TITLE I FICA - Teachers - Elem	4,400.00	2,213.89	4,590.00	2,292.11	50.06	
01 6200 222 0 000	TITLE I FICA - Paras	0.00	0.00	0.00	0.00	0.00	
01 6200 222 1 003	TITLE I FICA - Paras - Elem	4,600.00	1,217.28	0.00	0.00	0.00	
01 6200 231 0 000	TITLE I Retirement - Teachers	0.00	0.00	0.00	0.00	0.00	
01 6200 231 1 003	TITLE I Retirement Teachers - Elem	5,700.00	3,306.26	4,848.00	2,794.09	42.37	
01 6200 232 0 000	TITLE I Retirement - Paras	0.00	0.00	0.00	0.00	0.00	
01 6200 232 1 003	TITLE I Retirement - Paras - Elem	5,900.00	1,582.75	0.00	0.00	0.00	
01 6200 580 0 000	TITLE I Travel Exp	0.00	0.00	0.00	0.00	0.00	
01 6200 610 0 000	TITLE I Supplies	0.00	657.61	0.00	(32.31)	0.00	
01 6200 734 0 000	TITLE I Tech Related Hardware >5000	0.00	0.00	0.00	0.00	0.00	
01 6200 735 0 000	TITLE I Tech Software >5000	0.00	0.00	0.00	0.00	0.00	
01 6200 890 0 000	TITLE I Misc. Exp	0.00	0.00	0.00	0.00	0.00	
<b>6200</b>	<b>TITLE I, PART A NCLB IMPROV THE ACADEM</b>	<b>Total</b>	<b>157,100.00</b>	<b>71,502.15</b>	<b>91,931.28</b>	<b>52,754.97</b>	<b>42.61</b>
<b>6210</b>	<b>TITLE I ACCOUNTABILITY</b>						
01 6210 100 0 000	Title1 Accountability SALARIES	0.00	0.00	0.00	0.00	0.00	
01 6210 112 0 000	TITLE I FY12 -- SUB SALARIES	0.00	0.00	0.00	0.00	0.00	
01 6210 220 0 000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	
01 6210 230 0 000	RETIREMENT	0.00	0.00	0.00	0.00	0.00	
<b>6210</b>	<b>TITLE I ACCOUNTABILITY</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6310</b>	<b>TITLE II, PART A NCLB TCHR QUAL GRANTS</b>						
01 6310 111 0 000	TITLE II-A Salaries - Teachers	0.00	0.00	0.00	0.00	0.00	
01 6310 320 0 000	TITLE II-A Professional Educational Svcs	0.00	0.00	10,000.00	0.00	100.00	
01 6310 330 0 000	TITLE II-A Employee Training/Dev Svcs	18,000.00	12,811.40	10,000.00	0.00	100.00	
01 6310 580 0 000	TITLE II-A Travel Exp	0.00	0.00	0.00	0.00	0.00	
01 6310 610 0 000	TITLE II-A Supplies	0.00	0.00	0.00	0.00	0.00	
01 6310 890 0 000	TITLE II-A Misc. Exp	0.00	0.00	0.00	0.00	0.00	
<b>6310</b>	<b>TITLE II, PART A NCLB TCHR QUAL GRANTS</b>	<b>Total</b>	<b>18,000.00</b>	<b>12,811.40</b>	<b>20,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>6404</b>	<b>IDEA PART B(611) BASE ALLOC BIRTH TO 4</b>						
01 6404 580 0 000	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	0.00	0.00	0.00	
01 6404 591 0 000	IDEA B BASE -- PROFESSIONAL SERVICE	0.00	0.00	0.00	0.00	0.00	
01 6404 610 0 000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	
01 6404 890 0 000	IDEA BIRTH-4 INDIRECT COST	0.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 26
<b>6404</b>	<b>IDEA PART B(611) BASE ALLOC BIRTH TO 4</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>6406</b>	<b>IDEA PRESCHOOL(619) BASE ALLOC</b>						
01 6406 111 3 005	IDEA B PREK SPED SALARY	0.00	0.00	0.00	0.00	0.00	
01 6406 220 3 005	IDEA B PREKSPED FICA/MEDICARE	0.00	0.00	0.00	0.00	0.00	
01 6406 230 3 005	IDEA B PREK SPED RETIREMENT	0.00	0.00	0.00	0.00	0.00	
01 6406 340 3 005	IDEA Other Professional Services PK	0.00	3,582.00	3,500.00	0.00	100.00	
01 6406 580 3 005	IDEA PREK--STAFF DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	
01 6406 591 3 005	IDEA B PREK--PROFESSIONAL SVCS	3,500.00	0.00	0.00	0.00	0.00	
01 6406 890 0 000	IDEA PREK INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	
<b>6406</b>	<b>IDEA PRESCHOOL(619) BASE ALLOC</b>	<b>Total</b>	<b>3,500.00</b>	<b>3,582.00</b>	<b>3,500.00</b>	<b>0.00</b>	<b>100.00</b>
<b>6408</b>	<b>IDEA ENROLLMENT/POVERTY</b>						
01 6408 111 0 000	IDEA-EP-- Salaries Teachers	0.00	0.00	0.00	0.00	0.00	
01 6408 111 3 005	IDEA EP Teacher Salary - PreK	52,000.00	33,042.97	0.00	0.00	0.00	
01 6408 151 0 000	IDEA-EP - Add'l Comp Teachers	0.00	0.00	0.00	0.00	0.00	
01 6408 151 3 005	IDEA-EP - Add'l Comp Teachers PreK	12,000.00	743.65	0.00	0.00	0.00	
01 6408 211 0 000	IDEA-EP - Group Insurance Teachers	0.00	0.00	0.00	0.00	0.00	
01 6408 221 0 000	IDEA-EP FICA - Teachers	0.00	0.00	0.00	0.00	0.00	
01 6408 221 3 005	IDEA-EP FICA Teachers - EC	4,750.00	2,508.49	0.00	0.00	0.00	
01 6408 231 0 000	IDEA-EP Retirement - Teachers	0.00	0.00	0.00	0.00	0.00	
01 6408 231 3 005	IDEAP-EP Retirement Teachers - EC	5,500.00	2,818.83	0.00	0.00	0.00	
01 6408 281 0 000	IDEA-EP STIPEND- Health Benefits - Teachers	0.00	0.00	0.00	0.00	0.00	
01 6408 281 3 005	IDEA-EP STIPEND-Health Benefits Teachers EC	7,350.00	568.75	0.00	0.00	0.00	
01 6408 291 0 000	IDEA EP- FRINGE BENEFITS - TEACHERS/PROF STAFF	0.00	0.00	0.00	0.00	0.00	
01 6408 291 3 005	IDEA EP FRINGE BENEFITS - PreK	0.00	0.00	0.00	0.00	0.00	
01 6408 580 0 000	IDEA-EP-- Travel Exp	0.00	0.00	0.00	0.00	0.00	
01 6408 591 0 000	IDEA-EP--Purchased Services	0.00	0.00	41,000.00	0.00	100.00	
01 6408 591 3 005	IDEA-Services Purchased from ESU or district-PreK	0.00	0.00	40,000.00	0.00	100.00	
01 6408 610 0 000	IDEA-EP--Supplies	0.00	0.00	0.00	0.00	0.00	
01 6408 734 0 000	IDEA--EP Tech Related Hardware >5000	0.00	0.00	0.00	0.00	0.00	
01 6408 890 0 000	IDEA-EP- Misc. Exp	0.00	0.00	0.00	0.00	0.00	
<b>6408</b>	<b>IDEA ENROLLMENT/POVERTY</b>	<b>Total</b>	<b>81,600.00</b>	<b>39,682.69</b>	<b>81,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>6421</b>	<b>IDEA PART-B (611) ARP - EP</b>						

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 27
01 6421 591 0 000	IDEA B-EP (ARP) Services Purchased from ESU or district	0.00	0.00	0.00	0.00	0.00	
<b>6421</b>	<b>IDEA PART-B (611) ARP - EP</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>6422</b>	<b>IDEA PreK 619 ARP</b>						
01 6422 610 3 005	IDEA PreK 619 ARP-OTHER SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00	0.00	
<b>6422</b>	<b>IDEA PreK 619 ARP</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>6690</b>	<b>Other Fed Non-Categorical Expenditures</b>						
01 6690 610 3 005	ARP Childcare Stabilization - OTHER SUPPLIES AND MATERIALS	0.00	238.02	0.00	0.00	0.00	
01 6690 610 3 005 055	Childcare Stabilization Grant Supplies - PreK	0.00	0.00	0.00	0.00	0.00	
01 6690 610 3 005 056	Childcare Stabilization Grant Supplies - PreK	0.00	0.00	0.00	0.00	0.00	
<b>6690</b>	<b>Other Fed Non-Categorical Expenditures</b>	<b>Total</b>	<b>0.00</b>	<b>238.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6700</b>	<b>FED VOC &amp; APP TECH ED (CARL PERKINS)</b>						
01 6700 610 0 000	FED VOC & APP (CARL PERKINGS) SUPPLIES	0.00	0.00	0.00	0.00	0.00	
01 6700 610 2 001	Carl Perkins Fed Grant Supplies & Mat - Sec	0.00	0.00	0.00	0.00	0.00	
<b>6700</b>	<b>FED VOC &amp; APP TECH ED (CARL PERKINS)</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6969</b>	<b>TITLE IV GRANTS</b>						
01 6969 111 2 001	TITLE IV Salaries - Teachers Sec	0.00	69.00	0.00	(69.00)	0.00	
01 6969 320 0 000	TITLE IV Professional Svcs	0.00	0.00	0.00	0.00	0.00	
01 6969 561 2 001	Title IV - TUIT PD OTHER DIST	0.00	0.00	0.00	0.00	0.00	
01 6969 565 0 000	TITLE IV - Tuition to Post-Sec Schools	5,000.00	1,380.00	5,000.00	828.00	83.44	
01 6969 569 2 001	Title IV - TUITION PD OTH AGENCIES	0.00	0.00	5,000.00	0.00	100.00	
01 6969 580 0 000	TITLE IV Travel Exp	0.00	0.00	0.00	0.00	0.00	
01 6969 591 0 000	TITLE IV Svcs Purchased from ESU or district	3,000.00	0.00	0.00	0.00	0.00	
01 6969 610 0 000	TITLE IV Supplies	2,000.00	5,449.34	0.00	1,598.06	0.00	
01 6969 641 0 000	Title IV - digital learning materials	4,000.00	0.00	0.00	7,882.14	0.00	
01 6969 810 0 000	TITLE IV - Dues and Fees	0.00	483.00	0.00	(138.00)	0.00	
<b>6969</b>	<b>TITLE IV GRANTS</b>	<b>Total</b>	<b>14,000.00</b>	<b>7,381.34</b>	<b>10,000.00</b>	<b>10,101.20</b>	<b>(1.01)</b>
<b>6990</b>	<b>OTHER FED CATEGORICAL RECEIPTS</b>						
01 6990 111 3 005	Salary - PreK Teachers (Fed Cat Pgm)	0.00	0.00	0.00	0.00	0.00	
01 6990 111 3 005 051	Salary - PreK Teachers (PBIS Grant)	0.00	0.00	0.00	0.00	0.00	
01 6990 113 1 003 051	Substitute Teachers - staff coverage - PBIS grant	0.00	0.00	0.00	0.00	0.00	
01 6990 123 1 003 051	Elem Substitute Teachers - PBIS Grant	0.00	0.00	0.00	0.00	0.00	
01 6990 151 1 003	Add'l Comp - Teachers Elem (Fed Cat Pgm)	0.00	0.00	0.00	0.00	0.00	
01 6990 151 1 003 051	Add'l Comp - Teachers Elem (PBIS Grant)	2,000.00	0.00	2,000.00	0.00	100.00	
01 6990 221 1 003	Social Security Elem Teachers (Fed Cat Pgm)	0.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 28
01 6990 221 1 003 051	Social Security - Elem Teachers (PBIS Grant)	200.00	0.00	0.00	0.00	0.00	
01 6990 221 3 005	Social Security PreK Teachers (Fed Cat Pgm)	0.00	0.00	0.00	0.00	0.00	
01 6990 221 3 005 051	Social Security PreK Teachers (PBIS Grant)	0.00	0.00	0.00	0.00	0.00	
01 6990 223 1 003	Social Security Contributions - staff coverage	0.00	0.00	0.00	0.00	0.00	
01 6990 223 1 003 051	FICA Elem Substitute Teachers - PBIS Grant	0.00	0.00	0.00	0.00	0.00	
01 6990 231 1 003	Retirement Contributions Elem Teachers (Fed Cat Pgm)	0.00	0.00	0.00	0.00	0.00	
01 6990 231 1 003 051	Retirement Contributions Elem Teachers (PBIS Grant)	200.00	0.00	161.70	0.00	100.00	
01 6990 233 1 003	Retirement Contributions - staff coverage	0.00	0.00	0.00	0.00	0.00	
01 6990 233 1 003 051	Retirement Elem Teachers - PBIS Grant	0.00	0.00	0.00	0.00	0.00	
01 6990 330 0 000	Professional Dev - (Fed Cat Pgm)	4,000.00	0.00	0.00	0.00	0.00	
01 6990 580 0 000	Travel Exp - (Fed Cat Pgm)	0.00	0.00	0.00	0.00	0.00	
01 6990 580 1 003 051	Travel Exp - Elem (PBIS Grant)	4,000.00	934.81	0.00	436.68	0.00	
01 6990 580 2 001 051	Travel Exp - Sec (PBIS Grant)	4,000.00	0.00	0.00	0.00	0.00	
01 6990 610 0 000	Other Fed grant Supplies	1,000.00	0.00	0.00	0.00	0.00	
01 6990 610 1 003	Other Fed grant Supplies - Elem	0.00	0.00	0.00	0.00	0.00	
01 6990 610 1 003 051	PBIS Supplies - Elem	2,000.00	675.00	0.00	1,975.00	0.00	
01 6990 610 1 003 052	Harvest of the Month Supplies - Elem	0.00	0.00	0.00	0.00	0.00	
01 6990 610 2 001	Other Fed grant Supplies - Sec	0.00	0.00	0.00	0.00	0.00	
01 6990 610 2 001 051	PBIS Supplies - Sec	2,000.00	675.00	0.00	675.00	0.00	
01 6990 610 3 005 051	PBIS Supplies - PreK	0.00	0.00	0.00	0.00	0.00	
01 6990 610 3 005 052	Harvest of the Month Supplies - PreK	0.00	0.00	0.00	0.00	0.00	
01 6990 643 0 000	Web/Cloud based software - PBIS	0.00	0.00	0.00	0.00	0.00	
01 6990 643 1 003 051	Web/Cloud based software ELEM (PBIS Grant)	2,200.00	0.00	0.00	0.00	0.00	
01 6990 643 2 001 051	Web/Cloud based software SEC (PBIS Grant)	0.00	0.00	0.00	0.00	0.00	
01 6990 650 0 000 054	Supplies-Technology Related - E-Rate	0.00	3,001.21	0.00	0.00	0.00	
01 6990 810 1 003 051	DUES AND FEES - PBIS Grant Elem	2,000.00	0.00	0.00	500.00	0.00	
<b>6990 OTHER FED CATEGORICAL RECEIPTS</b>	<b>Total</b>	<b>23,600.00</b>	<b>5,286.02</b>	<b>2,161.70</b>	<b>3,586.68</b>	<b>(65.92)</b>	
<b>6992 REAP</b>							
01 6992 650 0 000	REAP-Supplies-Technology Related	25,000.00	0.00	25,000.00	0.00	100.00	
01 6992 650 2 001	REAP-Supplies-Technology Related - Sec.	0.00	0.00	0.00	0.00	0.00	
01 6992 650 3 005	REAP-Supplies-Technology Related - PK	500.00	492.98	0.00	0.00	0.00	
01 6992 735 0	REAP - Tech Software >5000	0.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page: 29
000							
<b>6992 REAP</b>		<b>25,500.00</b>	<b>492.98</b>	<b>25,000.00</b>	<b>0.00</b>	<b>100.00</b>	
<b>8000 TRANSFERS (OUTGOING)</b>							
01 8000 912 0 000	Hot Lunch Trans	131,780.00	80,796.13	200,000.00	100,200.00	49.90	
01 8000 912 1 003	Building Fund Tranfer	0.00	0.00	0.00	0.00	0.00	
01 8000 912 2 001	Hazardous Material Fund Transfer	0.00	0.00	0.00	0.00	0.00	
01 8000 912 3 005	Coop Fund Transfer	0.00	0.00	0.00	0.00	0.00	
01 8000 912 4 000	Reimb. Fund Xfer	0.00	0.00	0.00	0.00	0.00	
01 8000 913 2 001	Activities Transfer	300,000.00	58,391.73	0.00	24,212.67	0.00	
<b>8000 TRANSFERS (OUTGOING)</b>	<b>Total</b>	<b>431,780.00</b>	<b>139,187.86</b>	<b>200,000.00</b>	<b>124,412.67</b>	<b>37.79</b>	
<b>9000 NON-PROGRAM EXPENDITURES</b>							
01 9000 318 0 000	Non Program-stipends	0.00	0.00	0.00	0.00	0.00	
01 9000 890 0 000	Unencumbered Balance	0.00	0.00	0.00	0.00	0.00	
<b>9000 NON-PROGRAM EXPENDITURES</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>9003 Interfund Loan Special Bldg Fund</b>							
01 9003 001 0 000	Interfund Loans	0.00	0.00	0.00	0.00	0.00	
<b>9003 Interfund Loan Special Bldg Fund</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>9004 Interfund Loan from QCPUF</b>							
01 9004 001 0 000	Interfund Loan - QCPUF	0.00	0.00	0.00	0.00	0.00	
<b>9004 Interfund Loan from QCPUF</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>9005 Interfund Loan to General from School Nutrition</b>							
01 9005 001 0 000	Interfund Loans - GF/Cafe	200,000.00	0.00	0.00	0.00	0.00	
<b>9005 Interfund Loan to General from School Nutrition</b>	<b>Total</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>9999 CONTINGENCY</b>							
01 9999 999 9 000	CONTINGENCY	0.00	0.00	0.00	0.00	0.00	
<b>9999 CONTINGENCY</b>	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
01	GENERAL FUND	8,725,000.00	3,843,242.41	7,000,514.81	3,623,612.86	47.54	

Account Number	Account Description	2024-2025 Budget	2024-2025 Actual YTD	2025-2026 Budget	2025-2026 Actual YTD	% Remaining	Page:
Grand Total:		<b>8,725,000.00</b>	<b>3,843,242.41</b>	<b>7,000,514.81</b>	<b>3,623,612.86</b>	<b>47.54</b>	30

Fund: 01 GENERAL FUND

Account Number	Description	2024-2025 Budget	During Month	To Date	% of Budget	Budget Balance
01 1100	Local District Taxes	3,267,295.00	219,002.30	1,541,360.63	47.18	1,725,934.37
01 1115	Carline Tax	25,000.00	0.00	3,403.58	13.61	21,596.42
01 1125	Motor Vehicle	172,000.00	25,578.22	103,240.53	60.02	68,759.47
01 1140	Penalties & Interest on Taxes	8,000.00	2,295.04	6,615.01	82.69	1,384.99
01 1312	Other Tuition	0.00	0.00	228.00	0.00	(228.00)
01 1360	ADULT EDUCATION TUITION & FEES	0.00	0.00	1,300.00	0.00	(1,300.00)
01 1370	PRE-K TUITION & FEES	30,000.00	970.12	9,575.76	31.92	20,424.24
01 1510	Interest On Local Revenue	32,113.00	3,007.76	18,410.35	57.33	13,702.65
01 1800	Community Service Activities	25,000.00	0.00	(578.00)	(2.31)	25,578.00
01 1911	Local License Fees	0.00	0.00	600.00	0.00	(600.00)
01 1990	Other Revenue from Local sources	0.00	0.00	1,250.40	0.00	(1,250.40)
Subtotal: LOCAL RECIEPTS		3,559,408.00	250,853.44	1,685,406.26	47.35	1,874,001.74
01 2110	County Fines & License	18,000.00	2,392.16	12,107.42	67.26	5,892.58
01 2210	Esu Receipts	0.00	2,886.00	15,252.00	0.00	(15,252.00)
Subtotal: COUNTY AND ESU RECEIPTS		18,000.00	5,278.16	27,359.42	152.00	(9,359.42)
01 3110	State Aid	830,994.00	83,099.00	498,594.00	60.00	332,400.00
01 3120	State Sped (5-21 Years)	400,000.00	71,236.00	198,523.00	49.63	201,477.00
01 3130	Homestead Exemption	70,000.00	0.00	0.00	0.00	70,000.00
01 3131	Relief to Prop Tax Payers	1,400,269.00	769,886.79	769,886.79	54.98	630,382.21
01 3180	Pro Rata Motor Vehicle	10,000.00	0.00	4,434.24	44.34	5,565.76
01 3400	State Apportionment	55,000.00	0.00	85,333.16	155.15	(30,333.16)
01 3512	DISTANCE ED INCENTIVE PMTS	7,000.00	0.00	7,000.00	100.00	0.00
01 3551	Career Education	0.00	0.00	2,492.00	0.00	(2,492.00)
Subtotal: STATE RECEIPTS		2,773,263.00	924,221.79	1,566,263.19	56.48	1,206,999.81
01 4309	HEADSTART	20,000.00	0.00	0.00	0.00	20,000.00
01 4505	Fed Chapt I Title 1	90,000.00	0.00	23,205.00	25.78	66,795.00
01 4509	TITLE II Part A	0.00	0.00	16,594.00	0.00	(16,594.00)
01 4516	IDEA B PREK -- REVENUES	3,500.00	0.00	0.00	0.00	3,500.00
01 4518	IDEA Part B Base & Enrollment Poverty	61,500.00	0.00	44,613.00	72.54	16,887.00
01 4530 5051	PBIS Grant Receipts	0.00	3,836.68	3,836.68	0.00	(3,836.68)
01 4708	Medicaid in Public Schools	20,000.00	10,120.24	35,420.84	177.10	(15,420.84)
01 4709	Medicaid Admin	6,000.00	0.00	1,581.89	26.36	4,418.11
01 4969	Title IV, Part A	0.00	0.00	10,798.00	0.00	(10,798.00)
Subtotal: FEDERAL RECEIPTS		201,000.00	13,956.92	136,049.41	67.69	64,950.59
01 5200	Fund Transfer	0.00	200.00	200.00	0.00	(200.00)
01 5301	Insurance Adjustments	60,000.00	0.00	60,946.28	101.58	(946.28)
01 5690	Other Non Revenue Recpts	0.00	235.20	235.20	0.00	(235.20)
Subtotal: NON-REVENUE RECEIPTS		60,000.00	435.20	61,381.48	102.30	(1,381.48)
Fund Total:		6,611,671.00	1,194,745.51	3,476,459.76	52.58	3,135,211.24

**Revenue Summary Report**  
Processing Month: 02/2026

	<u>2023-2024 Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	6,611,671.00	1,194,745.51	3,476,459.76	52.58	3,135,211.24

Fund: 05 Activity Fund

Chart of Account Number	Chart of Account Description		Expenses	Revenues	Balance Change	Balance
<b>05 704</b>	<b>FUND BALANCE</b>	<b>*Previous Balance</b>				<b>111,436.64</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>111,436.64</b>
<b>05 704 0001</b>	<b>Spirit Wear - Balance</b>	<b>*Previous Balance</b>				<b>246.45</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>246.45</b>
<b>05 704 0100</b>	<b>MHS VOLLEYBALL - Balance</b>	<b>*Previous Balance</b>				<b>5,117.27</b>
05 704 0100	MHS VOLLEYBALL - Balance		0.00	0.00	0.00	
05 2900 610 0 000 100	MHS VOLLEYBALL - Supplies		120.00	0.00	0.00	
<b>05 704 0100</b>	<b>MHS VOLLEYBALL - Balance</b>	<b>*Current Activity</b>				<b>(120.00)</b>
		<b>*Ending Balance:</b>	<b>120.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,997.27</b>
<b>05 704 0101</b>	<b>MHS FOOTBALL - Balance</b>	<b>*Previous Balance</b>				<b>1,064.18</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,064.18</b>
<b>05 704 0102</b>	<b>MHS BOYS BASKETBALL - Balance</b>	<b>*Previous Balance</b>				<b>3,569.59</b>
05 704 0102	MHS BOYS BASKETBALL - Balance		0.00	0.00	0.00	
05 2900 610 0 000 102	MHS BOYS BASKETBALL - Supplies		260.76	0.00	0.00	
<b>05 704 0102</b>	<b>MHS BOYS BASKETBALL - Balance</b>	<b>*Current Activity</b>				<b>(260.76)</b>
		<b>*Ending Balance:</b>	<b>260.76</b>	<b>0.00</b>	<b>0.00</b>	<b>3,308.83</b>
<b>05 704 0103</b>	<b>MHS GIRLS BASKETBALL - Balance</b>	<b>*Previous Balance</b>				<b>1,003.73</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,003.73</b>
<b>05 704 0105</b>	<b>MORRILL ONE ACTS - Balance</b>	<b>*Previous Balance</b>				<b>466.06</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>466.06</b>
<b>05 704 0106</b>	<b>MHS CROSS COUNTRY - Balance</b>	<b>*Previous Balance</b>				<b>419.84</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>419.84</b>
<b>05 704 0107</b>	<b>MHS GOLF - Balance</b>	<b>*Previous Balance</b>				<b>(296.72)</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(296.72)</b>
<b>05 704 0109</b>	<b>SPEECH - Balance</b>	<b>*Previous Balance</b>				<b>1,088.65</b>
05 704 0109	SPEECH - Balance		0.00	0.00	0.00	
05 2900 610 0 000 109	SPEECH - Supplies		566.21	0.00	0.00	
<b>05 704 0109</b>	<b>SPEECH - Balance</b>	<b>*Current Activity</b>				<b>(566.21)</b>
		<b>*Ending Balance:</b>	<b>566.21</b>	<b>0.00</b>	<b>0.00</b>	<b>522.44</b>
<b>05 704 0110</b>	<b>MHS WRESTLING - Balance</b>	<b>*Previous Balance</b>				<b>1,236.16</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,236.16</b>
<b>05 704 0111</b>	<b>CHEERLEADING/SPIRIT SQUAD - Balance</b>	<b>*Previous Balance</b>				<b>3,112.00</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,112.00</b>
<b>05 704 0112</b>	<b>JH CHEERLEADING - Balance</b>	<b>*Previous Balance</b>				<b>23.20</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23.20</b>

Fund: 05 Activity Fund

Chart of Account Number	Chart of Account Description		Expenses	Revenues	Balance Change	Balance
<b>05 704 0116</b>	<b>MHS TRACK - Balance</b>	<b>*Previous Balance</b>				<b>750.11</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>750.11</b>
<b>05 704 0120</b>	<b>GATE - Balance</b>	<b>*Previous Balance</b>				<b>(15,325.28)</b>
05 704 0120	GATE - Balance		0.00	0.00	0.00	
05 2900 352 0 000 120	GATE - Refs/Officials		0.00	0.00	0.00	
05 2900 610 0 000 120	GATE - Supplies		115.93	0.00	0.00	
05 2900 810 0 000 120	GATE - Dues and Fees		690.25	0.00	0.00	
<b>05 704 0120</b>	<b>GATE - Balance</b>	<b>*Current Activity</b>				<b>(806.18)</b>
		<b>*Ending Balance:</b>	<b>806.18</b>	<b>0.00</b>	<b>0.00</b>	<b>(16,131.46)</b>
<b>05 704 0121</b>	<b>SPED ACTIVITY FUND - Balance</b>	<b>*Previous Balance</b>				<b>1,024.00</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,024.00</b>
<b>05 704 0130</b>	<b>WTC SCHOLARSHIPS - Balance</b>	<b>*Previous Balance</b>				<b>1,000.00</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>
<b>05 704 0222</b>	<b>GRAD CLASS 2022 - Balance</b>	<b>*Previous Balance</b>				<b>290.16</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>290.16</b>
<b>05 704 0223</b>	<b>GRAD CLASS 2020 - Balance</b>	<b>*Previous Balance</b>				<b>388.32</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>388.32</b>
<b>05 704 0301</b>	<b>ELEMENTARY GENERAL ACTIVITIES - Balance</b>	<b>*Previous Balance</b>				<b>11,715.34</b>
05 704 0301	ELEMENTARY GENERAL ACTIVITIES - Balance		0.00	0.00	0.00	
05 2900 610 0 000 301	ELEMENTARY GENERAL ACTIVITIES - Supplies		820.85	0.00	0.00	
<b>05 704 0301</b>	<b>ELEMENTARY GENERAL ACTIVITIES - Balance</b>	<b>*Current Activity</b>				<b>(820.85)</b>
		<b>*Ending Balance:</b>	<b>820.85</b>	<b>0.00</b>	<b>0.00</b>	<b>10,894.49</b>
<b>05 704 0302</b>	<b>FUND BALANCE</b>	<b>*Previous Balance</b>				<b>(210.32)</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(210.32)</b>
<b>05 704 0416</b>	<b>JH GATE - Balance</b>	<b>*Previous Balance</b>				<b>(240.00)</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(240.00)</b>
<b>05 704 0417</b>	<b>JH VOLLEYBALL - Balance</b>	<b>*Previous Balance</b>				<b>1.00</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>
<b>05 704 0418</b>	<b>JH GIRLS BASKETBALL - Balance</b>	<b>*Previous Balance</b>				<b>523.00</b>
		<b>*Ending Balance:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>523.00</b>
<b>05 704 0502</b>	<b>Activities Balance</b>	<b>*Previous Balance</b>				<b>(83,137.30)</b>
05 704 0502	Activities Balance		0.00	0.00	0.00	
05 2900 580 0 000 502	ACTIVITIES - TRAVEL EXPENSE AND MILEAGE		954.00	0.00	0.00	
05 2900 610 0 000 502	ACTIVITIES - Supplies and Materials		9,297.59	0.00	0.00	
05 2900 810 0 000 502	ACTIVITIES - DUES AND FEES		150.00	0.00	0.00	

Fund: 05 Activity Fund

Chart of Account Number	Chart of Account Description		Expenses	Revenues	Balance Change	Balance
05 704 0502	Activities Balance	*Current Activity				(10,401.59)
		*Ending Balance:	10,401.59	0.00	0.00	(93,538.89)
05 704 0503	LION CUB FOOTBALL - Balance	*Previous Balance				291.62
		*Ending Balance:	0.00	0.00	0.00	291.62
05 704 0504	LION CUB BASKETBALL - Balance	*Previous Balance				1,995.88
05 704 0504	LION CUB BASKETBALL - Balance		0.00	0.00	0.00	
05 2900 610 0 000 504	LION CUB BASKETBALL -Supplies		200.00	0.00	0.00	
05 704 0504	LION CUB BASKETBALL - Balance	*Current Activity				(200.00)
		*Ending Balance:	200.00	0.00	0.00	1,795.88
05 704 0505	LION CUB VOLLEYBALL - Balance	*Previous Balance				1,239.51
		*Ending Balance:	0.00	0.00	0.00	1,239.51
05 704 0506	LIBRARY/BOOK FAIRS - Balance	*Previous Balance				2,091.65
		*Ending Balance:	0.00	0.00	0.00	2,091.65
05 704 0508	MHS MUSIC - Balance	*Previous Balance				1,617.00
05 704 0508	MHS MUSIC - Balance		0.00	0.00	0.00	
05 2900 580 0 000 508	MHS MUSIC - Travel Expense and Mileage		670.00	0.00	0.00	
05 2900 610 0 000 508	MHS MUSIC - Supplies		162.43	0.00	0.00	
05 704 0508	MHS MUSIC - Balance	*Current Activity				(832.43)
		*Ending Balance:	832.43	0.00	0.00	784.57
05 704 0510	NATIONAL HONOR SOCIETY - Balance	*Previous Balance				(162.44)
05 704 0510	NATIONAL HONOR SOCIETY - Balance		0.00	0.00	0.00	
05 2900 810 0 000 510	NATIONAL HONOR SOCIETY - Dues and Fees		385.00	0.00	0.00	
05 704 0510	NATIONAL HONOR SOCIETY - Balance	*Current Activity				(385.00)
		*Ending Balance:	385.00	0.00	0.00	(547.44)
05 704 0511	SPANISH CLUB - Balance	*Previous Balance				3,984.26
		*Ending Balance:	0.00	0.00	0.00	3,984.26
05 704 0512	Elementary Leadership Team - Balance	*Previous Balance				1,737.17
		*Ending Balance:	0.00	0.00	0.00	1,737.17
05 704 0513	MHS STUDENT COUNCIL - Balance	*Previous Balance				5,089.13
05 704 0513	MHS STUDENT COUNCIL - Balance		0.00	0.00	0.00	
05 2900 610 0 000 513	MHS STUDENT COUNCIL - Supplies		290.35	0.00	0.00	
05 704 0513	MHS STUDENT COUNCIL - Balance	*Current Activity				(290.35)
		*Ending Balance:	290.35	0.00	0.00	4,798.78
05 704 0520	FBLA - Balance	*Previous Balance				1,030.89
		*Ending Balance:	0.00	0.00	0.00	1,030.89
05 704 0521	FBLA - SCHOLARSHIP FUND - Balance	*Previous Balance				814.30

Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>		<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
		*Ending Balance:	0.00	0.00	0.00	814.30
05 704 0523	GAMER'S CLUB - Balance	*Previous Balance				172.84
		*Ending Balance:	0.00	0.00	0.00	172.84
05 704 0524	AG DEPARTMENT - Balance	*Previous Balance				852.85
		*Ending Balance:	0.00	0.00	0.00	852.85
05 704 0525	FFA - Balance	*Previous Balance				6,759.67
		*Ending Balance:	0.00	0.00	0.00	6,759.67
05 704 0526	ELEMENTARY CLOSET DONATIONS - Balance	*Previous Balance				1,155.36
		*Ending Balance:	0.00	0.00	0.00	1,155.36
05 704 0527	Platte Valley Bank Donations - Balance	*Previous Balance				13,355.33
		*Ending Balance:	0.00	0.00	0.00	13,355.33
05 704 0528	EARLY CHILDHOOD FUNDRAISER/DONATIONS - Balance	*Previous Balance				3,731.91
		*Ending Balance:	0.00	0.00	0.00	3,731.91
05 704 0614	YEARBOOK -- ALL YEARS - Balance	*Previous Balance				(467.81)
		*Ending Balance:	0.00	0.00	0.00	(467.81)
05 704 0903	CONCESSION STAND - Balance	*Previous Balance				1,389.87
05 704 0903	CONCESSION STAND - Balance		0.00	0.00	0.00	
05 2900 610 0 000 903	CONCESSION STAND - Supplies		2,418.65	0.00	0.00	
05 704 0903	CONCESSION STAND - Balance	*Current Activity				(2,418.65)
		*Ending Balance:	2,418.65	0.00	0.00	(1,028.78)
05 704 0904	WEIGHT ROOM - Balance	*Previous Balance				460.78
		*Ending Balance:	0.00	0.00	0.00	460.78
05 704 1050	COOKING CLUB - Balance	*Previous Balance				220.00
		*Ending Balance:	0.00	0.00	0.00	220.00
05 704 1054	INDUSTRIAL ARTS - Balance	*Previous Balance				97.74
		*Ending Balance:	0.00	0.00	0.00	97.74
05 704 1056	CLASS OF 2026 - Balance	*Previous Balance				6,811.90
05 704 1056	CLASS OF 2026 - Balance		0.00	0.00	0.00	
05 2900 610 0 000 615	CLASS OF 2026 - Supplies		2,907.03	0.00	0.00	
05 704 1056	CLASS OF 2026 - Balance	*Current Activity				(2,907.03)
		*Ending Balance:	2,907.03	0.00	0.00	3,904.87
05 704 1057	CLASS OF 2025 - Balance	*Previous Balance				(350.18)
		*Ending Balance:	0.00	0.00	0.00	(350.18)

Fund: 05 Activity Fund

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>		<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 1058	CLASS OF 2024 - Balance	*Previous Balance				155.41
		*Ending Balance:	0.00	0.00	0.00	155.41
05 704 1059	CLASS OF 2023 - Balance	*Previous Balance				772.05
		*Ending Balance:	0.00	0.00	0.00	772.05
05 704 1060	CLASS OF 2027 - Balance	*Previous Balance				3,565.93
05 704 1060	CLASS OF 2027 - Balance		0.00	0.00	0.00	
05 2900 610 0 000 619	CLASS OF 2027 - Supplies		956.20	0.00	0.00	
05 704 1060	CLASS OF 2027 - Balance	*Current Activity				(956.20)
		*Ending Balance:	956.20	0.00	0.00	2,609.73
05 704 1061	CLASS OF 2028 - Balance	*Previous Balance				829.00
		*Ending Balance:	0.00	0.00	0.00	829.00
05 704 1062	PEPSI DONATIONS - Balance	*Previous Balance				2,605.00
		*Ending Balance:	0.00	0.00	0.00	2,605.00
05 704 1063	CLASS OF 2029	*Previous Balance				1,969.95
		*Ending Balance:	0.00	0.00	0.00	1,969.95
05 704 1064	Class of 2030- BALANCE	*Previous Balance				1,121.84
		*Ending Balance:	0.00	0.00	0.00	1,121.84
05 704 1065	Class of 2031-FUND BALANCE	*Previous Balance				168.99
		*Ending Balance:	0.00	0.00	0.00	168.99
		Fund Total: 05	20,965.25	0.00	0.00	89,408.23

**Scotts Bluff**  
**MONTHLY COLLECTION REPORT**  
**Fund # 6111 MORRILL SD 11 GENERAL**  
**January 31, 2026**

Account	January	Year-To-Date
185-00 DISBURSEMENTS	-270,742.45	-1,330,968.98
304-24 MOTOR VEHICLE TAX 2024	0.00	58,620.42
304-25 MOTOR VEHICLE TAX	18,352.47	43,500.89
305-20 LEVIED TAX 2020	0.00	7.43
305-21 LEVIED TAX 2021	0.00	4.96
305-22 LEVIED TAX 2022	0.00	5.03
305-23 LEVIED TAX 2023	0.00	38.20
305-24 LEVIED TAX 2024	30,854.04	962,774.38
305-25 LEVIED TAX 2025	125,170.55	357,276.89
306-20 RE & PP INTEREST 2020	0.00	4.98
306-21 RE & PP INTEREST 2021	0.00	2.43
306-22 RE & PP INTEREST 2022	0.00	1.76
306-23 RE & PP TAXES 2023	0.00	6.92
306-24 RE & PP INTEREST 2024	2,269.46	6,511.58
344-01 HOMESTEAD EXEMPTION ALLOCATION	0.00	19,304.06
344-05 PROPERTY TAX CREDIT	135,922.89	135,922.89
344-06 SCHOOL TAX CREDIT	468,800.97	468,800.97
346-01 PRO-RATE MOTOR VEHICLE TAX	0.00	3,969.59
346-02 CARLINE TAX	0.00	2,583.64
361-01 HOMESTEAD EXEMPT COMMISSION	0.00	-193.04
363-01 RE & PP TAX COMMISSION	-1,582.94	-13,266.34
470-05 COUNTY COURT FINES	2,064.30	12,649.00
Month Total	511,109.29	727,557.66
Previous Fund Balance	270,742.45	54,294.08
<b>Current Fund Balance</b>	<b>781,851.74</b>	<b>781,851.74</b>

**Scotts Bluff**  
**MONTHLY COLLECTION REPORT**  
**Fund # 6311 MORRILL SD 11 SINKING**  
**January 31, 2026**

Account	January	Year-To-Date
185-00 DISBURSEMENTS	-9,243.36	-53,870.47
305-20 LEVIED TAX 2020	0.00	0.45
305-21 LEVIED TAX 2021	0.00	0.30
305-22 LEVIED TAX 2022	0.00	0.27
305-23 LEVIED TAX 2023	0.00	1.93
305-24 LEVIED TAX 2024	1,420.70	44,331.87
305-25 LEVIED TAX 2025	4,455.43	12,717.20
306-20 RE & PP INTEREST 2020	0.00	0.30
306-21 RE & PP INTEREST 2021	0.00	0.15
306-22 RE & PP INTEREST 2022	0.00	0.09
306-23 RE & PP INTEREST 2023	0.00	0.35
306-24 RE & PP INTEREST 2024	104.49	299.86
344-01 HOMESTEAD EXEMPTION ALLOCATION	0.00	888.89
344-05 PROPERTY TAX CREDIT	4,838.12	4,838.12
344-06 SCHOOL TAX CREDIT	16,686.79	16,686.79
346-01 PRO-RATE MOTOR VEHICLE TAX	0.00	182.79
346-02 CARLINE TAX	0.00	118.97
361-01 HOMESTEAD EXEMPT COMMISSION	0.00	-8.89
363-01 RE & PP TAX COMMISSION	-59.81	-573.53
Month Total	18,202.36	25,615.44
Previous Fund Balance	9,243.36	1,830.28
<b>Current Fund Balance</b>	<b>27,445.72</b>	<b>27,445.72</b>

**Scotts Bluff**  
**MONTHLY COLLECTION REPORT**  
**Fund # 6811 MORRILL SD 11 HAZ/HANDI**  
**January 31, 2026**

Account	January	Year-To-Date
185-00 DISBURSEMENTS	-10,820.27	-51,672.25
305-20 LEVIED TAX 2020	0.00	0.39
305-21 LEVIED TAX 2021	0.00	0.26
305-22 LEVIED TAX 2022	0.00	0.25
305-23 LEVIED TAX 2023	0.00	1.71
305-24 LEVIED TAX 2024	1,300.52	40,581.95
305-25 LEVIED TAX 2025	5,363.40	15,308.96
306-20 RE & PP INTEREST 2020	0.00	0.26
306-21 RE & PP INTEREST 2021	0.00	0.13
306-22 RE & PP INTEREST 2022	0.00	0.09
306-23 RE & PP INTEREST 2023	0.00	0.31
306-24 RE & PP INTEREST 2024	95.67	274.38
344-01 HOMESTEAD EXEMPTION ALLOCATION	0.00	813.68
344-05 PROPERTY TAX CREDIT	5,824.20	5,824.20
344-06 SCHOOL TAX CREDIT	20,087.80	20,087.80
346-01 PRO-RATE MOTOR VEHICLE TAX	0.00	167.33
346-02 CARLINE TAX	0.00	108.90
361-01 HOMESTEAD EXEMPT COMMISSION	0.00	-8.14
363-01 RE & PP TAX COMMISSION	-67.60	-561.69
Month Total	21,783.72	30,928.52
Previous Fund Balance	10,820.27	1,675.47
<b>Current Fund Balance</b>	<b>32,603.99</b>	<b>32,603.99</b>

**Sioux**  
**MONTHLY COLLECTION REPORT**  
**Fund # 6111 SCH DIST 11S MORRILL**  
**January 31, 2026**

<b>Account</b>	<b>January</b>	<b>Year-To-Date</b>
185-00 DISBURSEMENTS SD 11S GENERAL	-96,182.36	-211,521.66
304-24 MOTOR VEHICLE TAX	0.00	7,930.84
304-25 MOTOR VEHICLE TAX	7,225.75	12,325.31
305-24 Real Estate & Personal Property Tax	447.61	101,642.05
305-25 Real Estate & Personal Property Tax	64,765.43	157,415.48
306-24 INTEREST	25.58	229.36
344-01 HOMESTEAD	0.00	628.10
344-05 PROPERTY TAX CREDIT	42,965.68	42,965.68
344-06 School District Property Tax Credit	122,197.25	122,197.25
346-01 PRO RATE	0.00	464.65
346-02 CARLINE TAX	0.00	819.94
361-01 HOMESTEAD EXEMP COMMISSION	0.00	-6.28
363-01 TAX COMMISSION	-652.39	-2,592.87
470-05 COUNTY COURT FINES AND LICENSE	327.86	1,599.07
	Month Total	234,096.92
	Previous Fund Balance	3,205.85
	<b>Current Fund Balance</b>	<b>237,302.77</b>

**Sioux**  
**MONTHLY COLLECTION REPORT**  
**Fund # 6311 SCH DIST 11S SINK**  
**January 31, 2026**

Account		January	Year-To-Date
185-00	DISBURSEMENTS SD 11S SINK	-3,276.93	-8,059.67
305-24	Real Estate & Personal Property Tax	20.61	4,680.19
305-25	Real Estate & Personal Property Tax	2,305.28	5,603.14
306-24	INTEREST	1.18	10.56
344-01	HOMESTEAD	0.00	28.92
344-05	PROPERTY TAX CREDIT	1,529.34	1,529.34
344-06	School District Property Tax Credit	4,349.57	4,349.57
346-01	PRO RATE	0.00	17.86
346-02	CARLINE TAX	0.00	37.76
361-01	HOMESTEAD EXEMP COMMISSION	0.00	-0.29
363-01	TAX COMMISSION	-23.27	-102.95
	Month Total	4,905.78	8,094.43
	Previous Fund Balance	3,276.93	88.28
	<b>Current Fund Balance</b>	<b>8,182.71</b>	<b>8,182.71</b>

**Sioux**  
**MONTHLY COLLECTION REPORT**  
**Fund # 6411 MORRILL 11S - hdcp**  
**January 31, 2026**

Account	January	Year-To-Date
185-00 Disbursements 11S HDCP		
305-24 Real Estate & Personal Property Tax	-3,944.77	-8,322.96
305-25 Real Estate & Personal Property Tax	18.87	4,284.32
306-24 INTEREST	2,775.13	6,745.10
344-01 HOMESTEAD	1.08	9.64
344-05 PROPERTY TAX CREDIT	0.00	26.48
344-06 School District Property Tax Credit	1,841.05	1,841.05
346-01 PRO RATE	5,236.07	5,236.07
346-02 CARLINE TAX	0.00	19.82
361-01 HOMESTEAD EXEMO COMMISSION	0.00	34.56
363-01 TAX COMMISSION	0.00	-0.26
	-27.95	-110.40
Month Total	5,899.48	9,763.42
Previous Fund Balance	3,944.77	80.83
<b>Current Fund Balance</b>	<b>9,844.25</b>	<b>9,844.25</b>

## Minutes for Facilities/transportation Committee

March 12, 2026

Attendance: Johnny Wimberly, Joey Muhr, Bill Watson, DeLinda Lackey, Tom Peacock, Bailee Steiner, Brad Derr

Mr. Derr gave a report on the HVAC systems in the district. Reported the system in the cafeteria is up and running and the one at the high school which was losing freon had also been fixed as it had a bad valve. As soon as the units come in for the elementary come in they will be installed.

He also reported on working on the track and getting ready for the first track meet. He has been mowing and has looked at the cracks in the track, which he will repair as he did last year.

The preschool playground was discussed and Mr. Derr said he would get the poles in as soon as he was done getting the track repaired and ready for the first track meet. Mr. Chessmore stated after the poles were up that we may look at hiring someone from the outside to move the playground equipment.

There was a discussion on the buses, and Mr. Derr said he would like to dispose of Bus #8. Mr. Watson felt we should hang on to the bus to use as a trade in. The use of vans was discussed, and it was determined we need to decommission the vans and probably purchase 14 passenger buses. There was also a discussion about purchasing 8 passenger SUVs Mr. Derr was instructed to start looking at prices of buses and SUVs.

The inability of classrooms to communicate with the office, especially at the elementary school, was discussed. It was determined to get quotes to see what the cost would be of upgrading our intercom system, potentially with some type of VOIP system.

## Minutes for Finance Committee

March 12, 2026

Sue Gompert, Rob Martin, Joey Muhr, Bailee Steiner, Todd Chessmore

A presentation was made of the bank statements for revenue and expenditures, the report will be attached to the consent agenda. It was noted by Mr. Chessmore, looking at projections, if the current trend continues at the end of the year the district should have approximately \$651,130 of revenue over expenses, which would leave us a balance at the end of the year of \$2,922,510.

The committee also looked at the State Aid certification document. It shows State Aid for the 2026 – 2027 school year will be \$710,089 down approximately \$120,000 from the current year. If it were to prior year correction it would have dropped by approximately \$283,000. If the current trend with property values continue I would anticipate State Aid will drop approximately \$300,000 for the 2027 – 2028 school year.

## Minutes for Policy Committee

March 12, 2026

Attendance: Sue Gompert, Bill Watson, Rob Martin, Bailee Steiner, Todd Chessmore

The following policies were reviewed.

3003. 1 Bidding for Construction, Remodeling Federal Guidelines

3004 General Purchasing and Procurement

3004.1 Fiscal Management for Purchasing and Procurement Federal

3005 School Activities Fund

3007 Review of Bills

3008 Grants, Gifts and Bequests

There was discussion on 3003.1 which related to 3003 concerning being able to assess a penalty to a contractor if they did not meet completion deadlines. Mr. Chessmore recommended adding that to policy 3003 and having that as part of the agenda for the 16<sup>th</sup>.

It was also pointed out in the school activities fund if there was a deficit in the fund at the end of the year the general fund has to make up that deficit. At the end of the previous year we did not run the activities fund into a deficit.

Policy 3007 Review of Bills was discussed and it was determined that as part of the finance committee going forward that bills would be looked at and discussed.

It was pointed out if gifts were given to the school district that the gifts should go through the foundation. There was also a discussion on raising funds to help refurbish the track.

# Morrill Public Schools

## Elementary Principal's Report

### March 2026

- Our small den day at the end of February included a time of “Den Voices” again this year. Members of the Elementary Student Leadership team lead discussions with each of the dens to hear their thoughts, ideas, and suggestions for our school. Our Leadership students did a great job of leading these discussions. We are using the lists to generate priorities and goals for student-led, school improvement.
- Parent-Teacher Conferences were held on February 25 and 26, from 3:00-7:00 pm. We had 85% of our families attend. Thank you to the Morrill Elementary PTO for providing snacks for teachers on both of those longer days. It is always appreciated by our staff.
- Aquilo Lara, Nova Branham, Odessa McGowan, Layla Mendoza, Natalie Cushman, Marshall Howell, and Riley Braddock were selected and recognized as February Lions of the Month.
- We had a variety of activities during Read Across America Week including dress up days, some cross-grade/building partnerships, and ended the week with a pajamas and books reading event in the hallways. Thank you to our librarian, Mrs. Graham, for organizing the activities.
- The Elementary teaching staff has started IPG training through ESU13, meeting with Stephanie Smith two times over the past month. Instructional Practices Guide (IPG) training is part of Nebraska's efforts to support the requirements of the Nebraska Reading Improvement Act. The IPG provides educators with research-based guidance for strengthening literacy instruction, ensuring alignment with state expectations for evidence-based reading practices and improved outcomes for students.
- Our Title 1 Team completed the annual self-review scoring 31/32 on the State rubric. Over the past four years, we have made an incredible amount of progress to improve this program. We have consistently worked to rewrite our schoolwide plan, rewrite our family engagement policy, report annually to the parent group, use parent feedback to drive change and update our school compact. We have re-established having a Title 1 teacher and room for pull-out support, purchased high quality intervention materials for instruction, and established an annual Family Game in the second semester. Finally, we have created a Title 1 page on our website that is current and easy to understand. Thank you to the Title 1 team and the staff and parents who have helped to support these changes.
- Our first Elementary Reading Rally teams competed at a Reading Rally held in Scottsbluff by ESU13. Our teams have been preparing for the past month and did a great job representing our school. Both our 3/4 grade team and our 5/6 grade team finished in 2nd place for their division, qualifying them for the State competition. A big thank you to Mrs. Milstead and Mrs. Graham for their willingness to coach our teams.
- Our Registration Round-Up for Preschool and Kindergarten was held on March 5. We are continuing to reach out to families in hopes of having more solid numbers for next year.

- Lion Cub Preschool and Elementary students participated in a Butter Braids Fundraiser during the month, helping to earn funds for our Activities funds. This is used to provide for Next Level Events, Family Engagement Activities, Reading prizes, and other special events throughout the school year. Thank you to the community for supporting this fundraiser.
- We held a big den day to celebrate the end of the 3rd quarter. Fierste earned the Den of the Quarter by earning the most tickets/points for following school expectations of being respectful, responsible, safe, and kind. The event included fun games, cheering, and friendly competition.
- Our 4th graders completed reading and math assessments for the Nation's Report Card or NAEP (National Assessment of Educational Progress). We do not receive individual or school scores for this testing as it is used for government reporting purposes.
- Completed several staff observations.
- Met with Chuck Elley after he conducted an external safety review for the district. A completed and finalized report will be provided in the coming weeks.
- Attended 4 MDT meetings, 4 IEP meetings, and 1 504 meeting as well as weekly administrative and committee meetings.
- We currently have 124 elementary students enrolled, with one student attending Meriden..

# Morrill Board of Education Report

March. 2026

Tom Peacock

## Principal Report

1. HS building update:
  - a. The “Band Room” door have arrived and we will be installing within the next 2 weeks.
2. The HS juniors plan to take the ACT April 7<sup>th</sup> @ the Harms Building.
  - a. The 9<sup>th</sup> – 10<sup>th</sup> grade students will be taking grade level specific versions of the Pre-ACT which will be scheduled this week.
  - b. 7<sup>th</sup> – 8<sup>th</sup> grade will be taking the state NSCAS which will also be scheduled this week.
3. The JH/HS springs sports seasons kicked off this week. (Track and Golf).
  - a. We host the first HS meet, Early Bird, March 28<sup>th</sup>.
  - b. JH’s first meet is in Leyton, April 9<sup>th</sup>.
  - c. Golf’s first invite, in Mitchell, will be April 14<sup>th</sup>.
4. The County-Wide Tornado drill will be on March 25<sup>th</sup>.

**3003.1**  
**Bidding for Construction, Remodeling, Repair, or Related Projects**  
**Financed with Federal Funds**

**I. Applicability of the Policy**

This policy applies only to construction and contracts undertaken with federal funds which are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department and General Administration Regulations (EDGAR) and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy conflicts or is otherwise inconsistent with mandatory provisions of the UGG, EDGAR or other applicable federal law, the mandatory provisions of the laws shall control.

The District will also comply with the requirements of the public lettings laws (NEB. REV. STAT. §§ 73-101 through 73-106) when the contemplated expenditure for the complete project exceeds \$109,000, the Political Subdivisions Construction Alternatives Act (NEB. REV. STAT. §§ 13-2901 through 13-2914), energy financing contracts (NEB. REV. STAT. §§ 66-1062 through 66-1066), other applicable state laws, and the board's general policy on Bidding for Construction and Related Projects. In addition, all procurement and construction shall comply with the rules and requirements of 2 CFR part 200.317 through 200.326 and 34 CFR sections 75.601 through 75.615. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

**II. All projects undertaken pursuant to this policy will be subject to the following bond requirements**

- A. A bid guarantee from each bidder equivalent to five percent of the bid price. The "bid guarantee" must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.
- B. A performance bond on the part of the contractor for 100 percent of the contract price. A "performance bond" is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.
- C. A payment bond on the part of the contractor for 100 percent of the contract price. A "payment bond" is one executed in connection with

a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

### **III. Construction Projects with an Anticipated Cost of Under \$250,000**

#### **A. Methods of Bidding/Soliciting Quotations or Estimates**

The type of procedures required depends on the anticipated cost of the project.

##### **1. Construction with an Anticipated Cost of up to \$10,000 (Micro Purchases)**

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed \$10,000. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy "reasonable" means the purchase is comparable to market prices for the geographic area.

To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers. The District will follow its standard policy on purchasing.

##### **2. Construction with an Anticipated Cost of between \$10,000 and \$250,000 (Small Purchase Procedures)**

For construction projects subject to this policy, small purchases are purchases that, in the aggregate amount, is more than \$10,000 and less than \$250,000 annually. For small purchases, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts.

**B. Construction Projects with an estimated cost of between \$109,000 and \$249,999 will be made pursuant to the District's Policy on Bid Letting and Contracts.**

Pursuant to Nebraska law, construction projects which have an anticipated aggregate cost of \$109,000 or more are subject to state public lettings laws (NEB. REV. STAT. §§ 73-101 through 73-106). The board will follow its standard policy on bid letting and contracts for construction projects financed with federal funds which have an anticipated aggregate cost of between \$109,000 and \$250,000.

#### **IV. Construction Projects with an Anticipated Cost Over \$250,000**

A. Sealed Bids: All constructions projects subject to this policy with an anticipated cost of \$250,000 or more will be publicly solicited using the sealed bid method

1. Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for state, local, and tribal governments, the invitation for bids must be publicly advertised;

2. The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;

3. Sealed bids will be publicly opened in a place and at the specific time stated in the bid solicitation. Bidders shall be notified of the opening and invited to be present.

4. The contract will be awarded to the lowest responsive and responsible bidder.

a) Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest.

b) Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of.

c) Any or all bids may be rejected if there is a sound documented reason.

5. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications. This means that the board will select the

bid that offers the best value and award a contract based upon the amount of the bid and the bidder's ability and capacity to carry on

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the work, its equipment and facilities, honesty, integrity, skills, business judgment, experience, equipment, facilities, financial stability, past performance, and other relevant factors.

6. The board will generally complete its review of bids and select a vendor within 30 days of bid submission.

#### B. Advertising for Bids.

1. The superintendent or designee will arrange to advertise for bids by publishing notice in any newspaper of general circulation within the school district at least 7 calendar days prior to the date on which bids are due.

2. Nothing shall prevent the superintendent or designee from advertising in additional media outlets or for a longer period of time.

#### C. Bid Documents

1. The bid documents shall identify the day upon which the bids shall be returned, received, or opened and shall identify the hour at which the bids will close or be received or opened.

2. The bid documents shall also provide that such bids shall be opened simultaneously in the presence of the bidders or their representatives.

3. Bids received after the date and time specified in the bid documents shall be returned to the bidder unopened.

4. If bids are being opened on more than one contract, the board, in its discretion, may award each contract as the bids are opened.

5. Sealed bids will be opened in a place and at the specific time stated in the bid solicitation. Bidders shall be notified of the opening and invited to be present.

6. Bids will be reviewed by the Superintendent and/or designee and submitted to the board for approval.

7. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the

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bid specifications. This means that the board will select the bid that offers the best value and award a contract based upon the amount of the bid and the bidder's ability and capacity to carry on the work, its equipment and facilities, honesty, integrity, skills, business judgment, experience, equipment, facilities, financial stability, past performance, and other relevant factors.

8. The board will generally complete its review of bids and select a vendor within 30 days of bid submission.

D. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract which has been reviewed by the district's legal counsel and approved by the board.

## **V. Other Contract Matters.**

### **A. Required Terms**

The non-Federal entity's contracts must contain the applicable provisions required by section 200.326 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards. This includes a "Buy American" provision that provides that as appropriate and to the extent consistent with law, the District and contractor should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of the Buy American provision must be included in all subawards including all contracts and purchase orders for work or products under this award.

### **B. Contracting with Certain Vendors**

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible and consistent with state law.

To the maximum extent practicable, the school food program shall purchase

domestic commodities or products produced in the U.S. or processed in the U.S. substantially using agricultural commodities produced in the U.S.

### C. Full and Open Competition

The district's procurement transactions will be conducted in a manner

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providing full and open competition consistent with 2 C.F.R

### §200.319. D. Debarment and Suspension

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

The District will verify debarment or suspension by revising the excluded parties list on SAM.gov, collecting a certification through the bidding process, and/or by including a debarment and suspension provision in the bid and contract documents. The Superintendent or his/her designee shall be responsible for such verification.

### E. Settlements of Issues Arising Out of Contract

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

### F. Record Keeping

#### 1. Record Retention

a) The District maintains all records that fully show (1) the

amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of

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significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding construction projects for a minimum of five (5) years after the sale or demolition of the building. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.
  - c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.
2. Maintenance of Construction Records for Projects Financed with Federal Funds
- a) The District must maintain records sufficient to detail the history of all construction projects financed with federal funds. These records will include, but are not necessarily limited to the following: rationale for the method of construction, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

- b) Retention of construction records shall be in accordance with applicable law and Board policy.

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## **VI. Conflict of Interest and Code of Conduct**

- A. Board and staff member conflicts of interest are governed by the district's conflict of interest policies.
- B. Contracts covered by this policy are subject to the following additional provisions.
  - 1. Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.
  - 2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
  - 3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

### **C. Favors and Gifts**

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, with the limited exception of unsolicited items of nominal value.

### **D. Enforcement**

Disciplinary Actions will be applied for violations of such standards by officers, employees, or agents of the District at the board's discretion.

## **VII. Financial Management**

### **A. Identification.**

The District will identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification include, as applicable, the CFDA title and

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number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

### **B. Financial Reporting**

The District will make an accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

### **C. Accounting Records**

The District maintains records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

### **D. Internal Controls**

The Superintendent or his/her designee must maintain effective control and accountability for all funds, real and personal property, and other assets through board review and approval of claims, an annual audit of the district's finances pursuant to the applicable Nebraska Department of Education and federal rules and regulations, and comparison of expenditures and outlays to budgeted amounts. The District adequately safeguards all such property and assures that it is used solely for authorized purposes.

### **E. Budget Control**

Actual expenditures or outlays will be compared with budgeted amounts for each federal award at least annually and more often as required by law or deemed prudent by the board or administrative staff.

## F. Payment Methods

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Nebraska Department of Education on a reimbursement basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up

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to \$500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the Nebraska Department of Education to review upon request.

## G. Allowability of Costs

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval.

When determining how the District will spend its grant funds, the Superintendent or his/her designee will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part. The Superintendent or his/her designee must consider these factors when making an allowability determination.

The Superintendent or his/her designee will consider Part 200's cost guidelines when federal grant funds are expended. The Superintendent or his/her designee will also consider whether all state - and District-level requirements and policies regarding expenditures have been followed.

## H. Use of Program Income – Deduction, Addition, or Cost Sharing or Matching

The default method for the use of program income for the District is the

deduction method. 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass through entity. 2 C.F.R. § 200.307(e)(1). The District may also request prior approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e)(2). The District may also request prior approval from the federal awarding agency to use the cost sharing or matching method.

While the deduction method is the default method, the District always refers to the grant award notice prior to determining the appropriate use of program

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income.

#### I. Cost Sharing or Matching

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

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

#### J. Documentation of Personnel Expenses

Records that reflect charges to federal awards for salaries and wages will

comply with the rules and requirements of 2 CFR 200.430.

## **VIII. Other Contract Matters.**

### A. Required Terms

The non-Federal entity's contracts must contain the applicable provisions required by section 200.326 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

### B. Contracting with Certain Vendors

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible consistent with state law.

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To the maximum extent practicable, the school food program shall purchase domestic commodities or products produced in US or processed in US substantially using agricultural commodities produced in US.

### C. Record Keeping

#### 1. Record Retention

a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-

.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska

Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.

c) Records will be destroyed in compliance with Schedule

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10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

## 2. Maintenance of Procurement Records

a) The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

b) Retention of procurement records shall be in accordance with applicable law and Board policy.

## D. Privacy

The District has protections in place to ensure that the personal information of both students and employees is protected. These include the use of passwords that are changed on a regular basis; staff training on the requirements of the Family Educational Rights and Privacy Act (FERPA) and State confidentiality requirements; and training on identifying whether an individual requesting access to records has the right to the documentation.

Adopted on: March 20, 2023  
Revised on: June 7, 2023  
Reviewed on: March 16, 2026

## **3004.1**

### **Fiscal Management for Purchasing and Procurement Using Federal Funds**

#### **I. Applicability of Policy**

This policy applies only to non-construction related purchases undertaken with federal funds which are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department and General Administration Regulations (EDGAR) and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy conflicts or is otherwise inconsistent with mandatory provisions of the UGG, EDGAR or other applicable federal law, the mandatory provisions of the laws shall control.

All other non-construction purchases will be governed by the Board's general purchasing policy, which can be found earlier in this subsection. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

This procurement policy shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. The district's goal is to fully implement all required procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the Nebraska Department of Education.

#### **II. Procurement System**

The District maintains the following purchasing procedures. **A. Responsibility for Purchasing**

The authority to make purchases shall be governed by the District's purchasing policy, which can be found elsewhere in this section. Except as otherwise provided in the District's purchasing policy, the acquisition of services, equipment, and supplies shall be centralized in the administration office under the supervision of the superintendent of schools, who shall be responsible for developing and administering the purchasing program of the school district. Purchases or commitments of district funds that are not authorized by this policy will be the responsibility of the person making the commitment.

## **B. Methods of Purchasing**

The type of purchase procedures required depends on the cost of the item(s) being purchased.

### **1. Purchases up to \$10,000 (Micro-Purchases)**

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed \$10,000. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy "reasonable" means the purchase is comparable to market prices for the geographic area.

To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers. The District will follow its standard policy on purchasing, which can be found earlier in this subsection.

### **2. Purchases between \$10,000 and \$250,000 (Small Purchase Procedures)**

Small purchases are purchases that, in the aggregate amount, is more than \$10,000 and less than \$250,000 annually. For small purchases, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts, which can be found earlier in this subsection.

### **3. Purchases Over \$250,000**

#### **a) Sealed Bids (Formal Advertising)**

For purchases over \$250,000, the district will generally follow the bidding process outlined in the board's policy on Bidding for Construction, Remodeling, Repair or Site Improvement.

#### **b) Contract/Price Analysis**

The District performs a cost or price analysis in connection with every procurement action in excess of \$250,000, including contract modifications. The district will make an independent estimate of costs prior to receiving bids

or proposals.

#### **4. Noncompetitive Proposals (Sole Sourcing)**

- a) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
  - 1) The item is available only from a single source;
  - 2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
  - 3) The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; or
  - 4) After solicitation of a number of sources, competition is determined inadequate.
- b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.
- c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$250,000.

#### **5. Competitive Proposals.**

- a) The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- 1) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
  - 2) Proposals must be solicited from an adequate number of qualified sources; and
  - 3) Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.
- b) The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.
- c) The District may select a proposal that offers the best value and that is based upon the proposer's responsiveness to the proposal, experience, reputation, staff qualifications, ability and capacity to carry on the work, price, honesty, integrity, skills, business judgment, financial stability, past performance, and other relevant factors. The evaluation may be conducted by the school board, a designated committee, or another designee of the school board.

### **C. Use of Purchase (Debit & Credit) Cards**

District use of purchase cards is subject to the policy on purchase cards which can be found elsewhere in this subsection.

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#### **D. Federal Procurement System Standards**

The district's procurement transactions will be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319.

The District will maintain and follow general procurement standards consistent with 2 C.F.R. §200.318.

#### **E. Debarment and Suspension**

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

The District will verify debarment or suspension by revising the excluded parties list on SAM.gov, collecting a certification through the bidding process, and/or by including a debarment and suspension provision in the bid and contract documents. The Superintendent or his/her designee shall be responsible for such verification.

#### **F. Settlements of Issues Arising Out of Procurements**

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or

federal authority having proper jurisdiction.

### **III. Conflict of Interest and Code of Conduct**

#### **A. Board and staff member conflicts of interest are governed by the district's conflict of interest policies.**

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#### **B. Purchases covered by this policy are subject to the following additional provisions.**

1. Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.
2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

#### **C. Favors and Gifts**

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, except that this provision does not prohibit the receipt of unsolicited items of nominal value. For purposes of this policy, "nominal value" means a fair market value of \$25 or less.

#### **D. Enforcement**

Disciplinary Actions including, but not limited to, counseling, oral reprimand, written reprimand, suspensions without pay, or termination of employment, will be applied for violations of such standards by officers, employees, or agents of the District.

### **IV. Property Management Systems**

## **A. Property Classifications**

1. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$5,000.

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2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 C.F.R. §200.94.
3. Computing Devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.
4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
  - a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
  - b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

## **B. Inventory Procedure**

Newly purchased property shall be received and inspected by the staff member who ordered it to ensure that that it matches the purchase order, invoice, or contract and that it is in acceptable condition.

Equipment, Computing Devices, and Capital Assets must be tagged with an identification number, manufacturer, model, name of individual who tagged the item, and date tagged).

### **C. Inventory Records**

For equipment, computing devices, and capital assets purchased with federal funds, the following information is maintained in the property management system:

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1. Serial number;
2. District identification number;
3. Manufacturer;
4. Model;
5. Date tagged and individual who tagged it;
6. Source of funding for the property;
7. Who holds title;
8. Acquisition date and cost of the property;
9. Percentage of federal participation in the project costs for the federal award under which the property was acquired;
10. Location, use and condition of the property; and
11. Any ultimate disposition data including the date of disposal and sale price of the property.

The inventory list shall be adjusted by the superintendent of schools or his/her designee for property that is sold, lost, stolen, cannot be repaired, or that cannot be located.

### **D. Physical Inventory**

1. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
2. The Superintendent or his/her designee will ensure that the physical inventory is performed. The physical inventory will generally occur during the months of June or July, but may be conducted during other time periods with the approval of the superintendent.

### **E. Maintenance**

In accordance with 2 C.F.R. 313(d)(4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition.

#### **F. Lost or Stolen Items**

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property.

#### **G. Use of Equipment**

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be

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supported by the federal award, and the District will not encumber the property for any non-federal program use without prior approval of the federal awarding agency and the pass-through entity.

#### **H. Disposal of Equipment**

When it is determined that original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Superintendent or his/her designee will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

If the item has a current FMV of \$5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency.

#### **I. Equipment and Capital Expenditures**

All equipment and capital expenditures shall comply with the rules and requirements of 2 CFR 200.439.

#### **J. Depreciation**

All depreciation shall comply with the rules and requirements of 2 CFR 200.436.

#### **V. Financial Management**

##### **A. Identification**

The District will identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

## **B. Financial Reporting**

The District will make an accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

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## **C. Accounting Records**

The District maintains records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

## **D. Internal Controls**

The Superintendent or his/her designee must maintain effective control and accountability for all funds, real and personal property, and other assets through board review and approval of claims, an annual audit of the district's finances pursuant to the applicable Nebraska Department of Education and federal rules and regulations, and comparison of expenditures and outlays to budgeted amounts. The District adequately safeguards all such property and assures that it is used solely for authorized purposes.

## **E. Budget Control**

Actual expenditures or outlays will be compared with budgeted amounts for each federal award at least annually and more often as required by law or deemed prudent by the board or administrative staff.

## **F. Payment Methods**

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives

payment from the Nebraska Department of Education on a reimbursement basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the Nebraska Department of Education to review upon request.

### **G. Allowability of Costs**

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval.

When determining how the District will spend its grant funds, the Superintendent or his/her designee will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part. The Superintendent or his/her designee must consider these factors when making an allowability determination.

The Superintendent or his/her designee will consider Part 200's cost guidelines when federal grant funds are expended. The Superintendent or his/her designee will also consider whether all state - and District-level requirements and policies regarding expenditures have been followed.

### **H. Use of Program Income – Deduction, Addition, or Cost Sharing or Matching**

The default method for the use of program income for the District is the deduction method. 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass through entity. 2 C.F.R. § 200.307(e)(1). The District may also request prior

approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e)(2). The District may also request prior approval from the federal awarding agency to use the cost sharing or matching method.

While the deduction method is the default method, the District always refers to the grant award notice prior to determining the appropriate use of program income.

### **I. Cost Sharing or Matching**

For all Federal awards, any shared costs or matching funds and all contributions, including cash and third-party in-kind contributions, must be

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accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria:

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

### **J. Documentation of Personnel Expenses**

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

## **VI. Written Compensation Policies**

### **A. Time and Effort Standards**

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required "match" in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants. Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (1) Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (2) Be incorporated into official records;
- (3) Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- (4) Encompass both federally assisted and all other activities compensated by the District on an integrated basis;

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- (5) Comply with the established accounting policies and practices of the District and
- (6) Support the distribution of the employee's salary or wages among specific activities or costs objectives.

## **B. Time and Effort Procedures**

Time and effort procedures will follow and comply with 2 CFR

### 200.430(i). **C. Fringe Benefits**

Except as provided otherwise by federal law, the costs of fringe benefits will be allowable provided that the benefits are reasonable and required by law, a district-employee agreement, or another policy of the District.

## **D. Leave**

The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if they are provided under established written District leave policies.

## **E. Unexpected or Extraordinary Circumstances**

In the event of a pandemic or other unexpected or extraordinary circumstance, the District may close school or individual buildings. In such case, the District may compensate federally funded or other employees during such closure to ensure the return of staff to employment after the closure as allowed by state or federal law.

## **F. Documentation for Personnel Expenses**

Records that reflect charges to federal awards for salaries and wages will comply with the rules and requirements of 2 CFR 200.430.

## **VII. Other Contract Matters.**

### **A. Required Terms**

The non-Federal entity's contracts must contain the applicable provisions required by section 200.326 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

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### **B. Contracting with Certain Vendors**

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible consistent with state law.

**Buy American.** The District participates in the National School Lunch Program and School Breakfast Program and is required to use the nonprofit food service funds, to the maximum extent practicable, to buy domestic commodities or products for Program meals. A "domestic commodity or product" is defined as one that is either produced in the U.S. or is processed in the U.S. substantially using agricultural commodities that are produced in the U.S. as provided in 7 CFR 210.21(d).

The District may deviate from this general requirement only if: • The product is not produced or manufactured in the U.S. in sufficient and reasonably available quantities of a satisfactory quality; or • Competitive bids reveal the costs of a U.S. product are significantly higher than the non-domestic product.

### **C. Record Keeping**

#### **1. Record Retention**

- a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.
  
- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records

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Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years.

Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.

- c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

## 2. Maintenance of Procurement Records

- a) The District must maintain records sufficient to detail the

history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

- b) Retention of procurement records shall be in accordance with applicable law and Board policy.

#### **D. Privacy**

The District has protections in place to ensure that the personal information of both students and employees is protected. These include the use of passwords that are changed on a regular basis; staff training on the requirements of the Family Educational Rights and Privacy Act (FERPA) and State confidentiality requirements; and training on identifying whether an individual requesting access to records has the right to the documentation.

Adopted on: March 20, 2023

Revised on: June 7, 2023

Reviewed on: March 16, 2026

**3004**  
**General Purchasing and Procurement**

**I. Applicability of this policy.**

Purchases made with federal funds are subject to the policy on Purchasing and Procurement with Federal Funds, which is elsewhere in this section. The source of the federal funding may be from federal or state entities; either derived directly from the federal government (e.g. award of a federal grant) or may be derived by pass-through awards from the Nebraska Department of Education (e.g. special education funds, school lunch funds, Title I funds)

This policy applies to all other purchases made by the school district other than construction, remodeling, repair and site improvements.

**II. General Purchasing Policy**

- A. The school district's budget shall be the guide for all purchases. No employee of the district may make a purchase that is not provided for in the budget without board or administrative approval.
- B. The board intends to purchase competitively, whenever possible, without prejudice and to seek maximum educational value for every dollar expended.
- C. The acquisition of services, equipment and supplies shall be centralized in the administration office under the supervision of the superintendent of schools, who shall be responsible for developing and administering the purchasing program of the school district.
- D. Purchases or commitments of district funds that are not authorized by this policy will be the responsibility of the person making the commitment.

### **III. Building-Specific Purchasing**

- A. School buildings are operationally under the control of building principals. Principals have control and responsibility for the building and grounds, for all supplies and equipment housed at the building, for all school-related activities in the building, and for all pupils, teachers, and other employees assigned to the building.
- B. Principals, in consultation with their staff, are responsible for requisitioning, managing, distributing, and utilizing supplies within the building.
- C. The superintendent of schools or his designee is responsible for the requisitioning, managing, distributing, and utilizing of supplies for maintenance and transportation.
- D. The administration is responsible for purchasing of goods, services and supplies and for providing the necessary forms for establishing efficient procedures to facilitate the process.

### **IV. Purchasing Procedures**

- A. School personnel must secure the approval of an authorized administrator before making any purchases.
- B. Employees will not be reimbursed for a purchase made with their personal funds. Purchases for the school district must be made with district funds.
- C. Employees making purchases with a school district credit card or purchasing program must comply with the steps set forth in the district's Purchasing (Credit) Card Program.
- D. All purchases of goods and services made with district funds must be made on a properly executed requisition form with proper administrative approval and if required by a vendor will include a purchase order.

- E. All purchases shall be initiated with a properly approved requisition form. Signed by the person making the requisition and the building administrator or supervisor and finally by the Superintendent.
- F. For purchases of more than \$10,000, authorized staff members must secure written quotes and/or estimates from a reasonable number of vendors. Staff will purchase from a responsible vendor with the lowest price unless the board approves the purchase from the more expensive vendor.

## **V. Relations with Vendors**

- A. The board wishes to maintain good working relations with vendors who supply materials, supplies and services to the school system. The school shall not extend favoritism to any vendors. Each order shall be placed on the basis of quality, price and delivery, with past services being a factor if all other considerations are equal. The administrative team may, in its discretion, use a Nebraska a state-wide cooperative purchasing program in lieu of obtaining quotes or bids under this policy to the extent such a bid or quote is not otherwise independently required by law.
- B. No purchase shall be made that violates any conflict of interest policy or law.
- C. No employee shall endorse any product of any type or kind in such a manner as will identify him/her in any way as an employee of the school district.
- D. The board believes in patronizing local businesses. Consequently, when proposals are judged to be equal in terms of quality, price, and/or service, the contract or purchase will be awarded to the firm that is located within the district. However, the board will not sacrifice either quality or economy to patronize local businesses.

Adopted on: February 20, 2023

Revised on: \_\_\_\_\_

Reviewed on: March 16, 2026



**3005**  
**School Activities Fund**

The superintendent of schools shall establish an activities fund account to be used to finance the operations of student organizations, inter-school athletics, and other school activities that are not a part of any other fund. The school activities fund is a school district account. All transactions related to the activities fund shall be conducted through an account at a board-approved depository.

The superintendent shall manage the activities fund and serve as its treasurer. The superintendent may divide the activities fund into more than one account to allocate portions of the fund for different purposes.

Funds in an activity's account after the activity ceases to exist shall be transferred to the general fund or such other fund as the board may choose. Funds left in a graduating class's account may be transferred into any other school account at any time after graduation upon board approval.

As school activities are a responsibility of the school district, any deficit in the activity fund shall be paid from the general fund.

Adopted on: February 20, 2023

Revised on: \_\_\_\_\_

Reviewed on: March 16, 2026

**3007**  
**Review of Bills**

Bills and requisitions for payment will be presented to the Superintendent for review or approval for payment. The president of the board of education shall appoint the treasurer or other board member or a committee of the board to meet with the superintendent of schools each month on the Thursday before the regular meeting to review all bills that are to be presented to the board for payment.

Should the committee or members have questions or concerns to discuss, bill will be pulled from the consent agenda and discussed as an agenda item for clarification before payment will be issued.

Adopted on: March 20, 2023

Revised on: \_\_\_\_\_

Reviewed on: March 16, 2026

**3008**  
**Gifts, Grants and Bequests**

The school district encourages those who wish to make gifts, grants, bequests or devises of property, real or personal, to the school district to make such donations through the district's foundation. The superintendent or his or her designee is authorized to accept on behalf of the school district gifts of personal property that are consistent with the district's mission and objectives and which the superintendent reasonably believes has a fair market value of \$10,000 or less. In its sole discretion, the board of education may accept all other donations when they are consistent with the district's mission and objectives. Upon acceptance, donations shall become the sole property of the district. The donation will be under the complete control of the board or school district which will not have any obligation to replace it if it is destroyed or becomes obsolete.

Adopted on: March 20, 2023

Revised on: \_\_\_\_\_

Reviewed on: March 16, 2026

14815

## **SUPERINTENDENT'S CONTRACT OF EMPLOYMENT MORRILL PUBLIC SCHOOLS**

THIS CONTRACT is made by and between the **Board of Education of Morrill Public Schools**, legally known as **Scotts Bluff County School District No. 79-0011**, and referred to as "the Board" and "the School District" respectively, and **Tom Peacock**, referred to herein as "the Superintendent". In accordance with its action taken and recorded in the minutes of a duly advertised Board meeting, the Board agrees to employ the Superintendent, and the Superintendent agrees to accept such employment, subject to the terms and conditions set forth herein.

**Section 1. Term of Contract.** The Superintendent shall be employed for a period of 2 years beginning on July 1, 2026, and expiring on June 30, 2028. References to "contract year" shall mean the period from July 1st through June 30th, and working days shall consist of all days the district office is open Monday through Friday, but generally not Saturdays and Sundays and any legal holidays. However, the Superintendent will work all days necessary to complete the Superintendent's duties, even if those are non-school days, weekend days, or holidays.

**Section 2. Renewal of Contract.** If a Board representative does not inform the Superintendent in writing on or before **the seventh day after the regular December board meeting during the final contract year of this contract** of the Board's intention to consider the nonrenewal or amendment of this contract, the contract will automatically renew for a period of **one year** from and after the expiration date provided in Section 1 of this contract. The Superintendent shall remind the Board in writing of this provision no later than **its regular November meeting** of each applicable year of this contract and shall make the renewal of the Superintendent's employment contract an agenda item for the regular **December** board meeting during each applicable year of this contract whenever it is set to renew. At the time of each contract renewal and/or amendment, the Superintendent shall be responsible for taking all necessary steps to ensure that the District has complied with the Superintendent Pay Transparency Act. Failure to comply with the Superintendent Pay Transparency Act shall be considered a material breach of the contract.

**Section 3. Salary.** The Superintendent's salary shall be \$140,000.00, which shall be paid in 12 equal monthly installments consistent with the District's regular payroll. The Board shall not reduce the Superintendent's salary during the term of the contract, but may increase it and/or the benefits during the term of this contract, as an amendment to the contract, without the amendment constituting a new contract requiring a hearing or extending the term of this contract.

**Section 4. Deductions.** This contract shall conform to the statutes and regulations governing deductions from compensation. The Superintendent authorizes the District to deduct or withhold from each and every period of pay any amounts necessary to offset any damages caused by the Superintendent or the value of property or money entrusted to the Superintendent or owed by the Superintendent to the District during the course of or as a result of the Superintendent's employment, if such property or money have not properly been returned to the District. The District shall withhold other deductions as the Superintendent and Board may agree.

**Section 5. Professional Status.** The Superintendent affirms that he/she is not under contract with any other board of education covering any part or all of the term provided in this contract. Throughout the contract term, the Superintendent will hold a valid and appropriate certificate to act as a superintendent of schools in the State of Nebraska which the Superintendent will register and maintain on file in the District's central administrative office. This contract shall not be valid and the Board will not compensate the Superintendent for any service performed prior to the date that the Superintendent registers the certificate. The parties agree and understand that for the 2026-27 contract year, the Superintendent may not have a provisional certification and endorsement in place until August or after, but the Superintendent will receive the compensation contained in this contract so long as the provisional certification and endorsement are obtained on or before October 1, 2026. The Superintendent represents that: (1) all information provided in connection with the application for employment with the District was true and accurate at the time of application, and if there is or has been a material change in such information, the Superintendent will advise the Board immediately; (2) the Superintendent has never been convicted of or plead no contest to, a felony as defined in Title 92, Chapter 21, Sections 003.11 and 003.13 of the Nebraska Administrative Code ("Rule 21"), or any offense involving moral turpitude, abuse, neglect, or sexual misconduct, as defined in Title 92, Chapter 21, Sections 003.12 and 003.13 of the Nebraska Administrative Code; and (3) the Superintendent has not had any professional licenses or certificates suspended or revoked.

**Section 6. Superintendent's Duties.** The Superintendent's duties shall 0.5 FTE principal and 0.5 FTE superintendent. Those duties shall be as prescribed by statute and by Board policies, rules, regulations and directives for each position. The Superintendent agrees to devote the Superintendent's time, skill, labor and attention to these duties throughout the contract term. The Superintendent shall be subject to the direction and control of the Board at all times and shall perform such administrative duties as the Board assigns. By agreement with the Board, the Superintendent may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties and obligations as long as they do not interfere with carrying out the duties and obligations to the District.

**Section 7. Board-Superintendent Relationship.** The Board shall be primarily responsible for formulating and adopting policy. The Superintendent shall be the chief administrative officer for the district and shall be responsible for implementing Board policy. The Superintendent shall organize the administrative and supervisory staff, and select, place, and transfer personnel with the concurrence of the Board where required by law. The Superintendent is responsible for administering the instruction of students and the business affairs of the District. The Board members agree, individually and collectively, to promptly refer all criticisms, complaints, and suggestions called to their attention to the Superintendent for action, study and/or recommendation, as appropriate.

**Section 8. Cancellation or Mid-Term Amendment.** The Board may cancel or amend this contract during its term for any of the following reasons: (a) the cancellation, termination, revocation, or suspension of the Superintendent's certificate (Nebraska Administrative and Supervisory Certificate, or the Nebraska Professional Administrative and Supervisory Certificate) by the State Board of Education; (b) any of the reasons set forth in this contract; (c) the breach of any of the material provisions of this contract; (d) incompetence; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) conduct involving moral turpitude; (i) physical or mental incapacity; (j) immorality; (k) conviction of a felony; (l) any conduct that substantially interferes with the Superintendent's continued performance of duties; (m) any arrest, criminal charge, or criminal conviction of Superintendent or the failure to report the same; (n) any filing against the Superintendent under NEB. REV. STAT. Section 43-247 or any other provision of the Nebraska Juvenile Code for child abuse and/or neglect or the failure to report the same; (o) knowingly falsifying District records or documents; (p) misrepresentation of fact to the District and its personnel in the conduct of the District's official business; (q) the use or possession of illegal drugs or controlled substances except as prescribed by a physician; or (r) being under the influence of illegal drugs, controlled substances, or alcohol while on school grounds, at school events, or in a vehicle owned, leased or contracted by the District except as prescribed by a physician. The procedures for cancellation or amendment shall be in accordance with state statutes. The parties agree that the Superintendent's failure to comply with the requirements under the Renewal of Contract and/or Evaluation sections shall constitute a material breach of this contract, though these are not the only material provisions.

**Section 9. Disability.** If the Superintendent is unable to perform the duties by reason of illness, accident or other disability beyond the Superintendent's control, and the disability continues for a period of more than sixty (60) days or if the disability is permanent, irreparable, or of such a nature as to make performance of duties impossible, the Board may initiate action to cancel this contract, whereupon the respective rights, duties and obligations of the parties hereunder shall terminate, with the exception of any benefits to be paid to the Superintendent under any insurance coverage furnished by the District.

**Section 10. Transportation.** The Board shall provide the Superintendent with a vehicle to use or reimburse the Superintendent for mileage when travel is required for the performance of the Superintendent's official duties at the rate approved by the Board.

**Section 11. Fringe Benefits.** The Board shall provide the Superintendent with the following fringe benefits:

- a. Health Insurance.** Family health insurance through the District's health insurance carrier.
- b. Dental Insurance.** Family dental insurance through the District's health insurance carrier.
- c. Disability Insurance.** The Superintendent shall purchase long-term disability insurance from the District's carrier at the Superintendent's own expense.
- d. PTO Days.** The Superintendent shall receive up to 20 PTO for each contract year which the Superintendent may use for any type of leave, including sick and vacation leave, at times the Superintendent chooses so long as the absence does not interfere with the proper performance of the Superintendent's duties. Any extended vacation period while school is in session will require advance approval by the Board, and the parties will cooperate in arranging vacation time so as to cause the least inconvenience to the normal operation of the District. After the initial contract year, the Board shall give the Superintendent the number of days necessary to restore the total to 20 days. For example, if the Superintendent uses 12 PTO days one year, the Board will provide the Superintendent with 12 days the following year to bring the total PTO days back to 20. The Superintendent shall develop a system for recording use of vacation days and shall keep such records current and on file in the District's central office. The Superintendent shall keep complete and accurate records of all PTO days and shall provide the Board of Education with a report of accumulated PTO days at least quarterly and upon request. The Board may require the Superintendent to use PTO days and shall compensate the Superintendent for unused PTO days upon the conclusion of employment at a rate of \$100.00 per day.
- e. Sick Days.** The Superintendent shall be entitled to up to 10 days of sick leave per year, cumulative to a maximum of 45

total days. If the Superintendent is at or near the maximum accrual, the Superintendent will only be given as many days as needed the following contract year to bring the total accrued days to 45. Sick leave may only be used for personal illness or as otherwise provided in District policy. If the Superintendent qualifies for disability pay under any disability policy, the Superintendent shall be required to take the disability pay instead of sick leave pay. The Superintendent shall keep complete and accurate records of sick days and shall provide the Board with a report of accumulated sick days at least quarterly and upon request. The Superintendent shall not be compensated for unused days of sick leave upon the ending of employment with the District.

- f. Professional Development.** The Superintendent is expected to continue professional development and to participate in relevant learning experiences. With the approval of the Board, the Superintendent may attend appropriate professional meetings at the local, state, regional and national level; and the Board will pay for valid expenses of attendance. If the Superintendent attends a national convention and does not return following the initial year of employment as Superintendent, the Superintendent agrees to repay the District in full for national convention expenses paid by the District.
- g. Professional Dues.** The District will pay the annual dues for the Superintendent's membership in the following organizations: NCSA, WNA, AASA, and any others approved by the Board.
- h. Cell Phone.** The Superintendent shall be required to purchase and maintain a cellular phone so that the Superintendent can be reached at all times for work-related emergencies or while away from school grounds during the work day.
- i. Expense Reimbursement.** The Board shall pay or reimburse the Superintendent for expenses that are actually, necessarily, and reasonably incurred in attending educational seminars, conventions, and workshops; conferences; training programs; official school functions, hearings or meetings, provided that (1) such payment or expense is authorized by the Local Government Miscellaneous Expenditures Act (NEB. REV. STAT. § 13-2201 *et seq.*) or some other provision of law, and (2) the Superintendent shall secure the prior approval of

the Board before incurring any such expense when the anticipated aggregate expense of any single event is \$5,000.00 or more.

**Section 12. Residence/Domicile in District.** The Superintendent shall establish domicile and principal residence within the boundaries of the District as they exist on the first duty day under the terms of this contract; and, the Superintendent shall maintain domicile and residence within the boundaries of the District during the term of this contract, or any renewal, amendment, or continuation thereof, except as otherwise provided herein. If the Superintendent does not establish domicile and principal place of residence within the District at the commencement of employment, the Superintendent shall move the Superintendent's domicile and principal place of residence into the corporate limits of the District before the conclusion of the first 6 months from the Superintendent's first duty day under this contract. It is the purpose of this paragraph to require the Superintendent to, at all times during such employment, live and maintain domicile and principal place of residence in the District to encourage the Superintendent: (1) to be highly motivated and deeply committed to the District's educational system; (2) to speak to and vote on ballot issues affecting the District as a legal voter of the District; (3) to be involved in school and community activities bringing the Superintendent in contact with parents and community leaders and be committed to the future of the District and its schools; (4) to be accessible to parents and students, and allow parents and students to become personally acquainted with the Superintendent; and, (5) to gain sympathy and understanding for the cultural basis of the community, and the social, economic, and environmental problems of the children of the school community and are thus less likely to be considered isolated from the community in which the Superintendent is the educational leader.

**Section 13. No Penalty for Release or Resignation.** There shall not be a penalty for the release or resignation of the Superintendent from this contract; provided no resignation shall become effective until the expiration of the contract unless it is accepted by the Board, and the Board shall fix the date at which the resignation shall take effect.

**Section 14. Compensation Upon Termination.** Upon lawful termination of this contract for any reason, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such termination bears to the 12 months in the annual salary period in which termination occurs. The Superintendent shall refund any portion of the salary paid but not earned prior to the date of termination of this contract.

**Section 15. Evaluation.** The Board shall evaluate the Superintendent twice during the first year of employment and at least once each year thereafter. The first evaluation during the first year of employment and the yearly evaluations

after the first year of employment shall occur no later than the **regular December meeting**. The Superintendent shall: remind the Board members in writing of this provision no later than its **regular November meeting**, if the evaluation will occur at a Board meeting; make the evaluation an agenda item for the regular **December** Board meeting during each year of this contract, if the evaluation will occur at a Board meeting; and provide the Board with the written evaluation instrument that is on file with the Nebraska Department of Education for each evaluation.

**Section 16. Legal Actions.** The Board will support the Superintendent if there is a legal dispute caused by carrying out the Superintendent's duties properly. If a legal action, including a professional practice complaint, is threatened or filed against the Superintendent as a result of performance of duties or position as Superintendent of the District, the Board will provide the Superintendent with a legal defense to the maximum extent permitted by law so long as the Superintendent acted in good faith and in a manner which the Superintendent reasonably believes to be in or not opposed to the best interests of the District and, with respect to any criminal action or proceeding, had no reasonable cause to believe that the conduct was or may have been unlawful. This provision will not apply to any action initiated by the Board or any action in which the Superintendent and the Board are adverse parties.

**Section 17. Physical or Mental Examination.** The Superintendent agrees that, at the request of the Board, the Superintendent will have a comprehensive physical and/or mental examination performed by one or more licensed physicians or psychologists of the Board's choosing during the term of this contract. In deference to the confidentiality requirements of state and federal law, the physician's report to the Board must address whether the Superintendent is able to perform the "essential functions" of the superintendent position at the District.

**Section 18. Disciplinary Action.** The parties agree that the Board president may place the Superintendent on paid leave by delivering written notice of the same when the Board president determines it is in the best interests of the District to do so. The paid leave shall continue unless and until the Board president removes the administrative leave or the Board determines otherwise at a duly convened meeting. The Board may suspend the Superintendent without pay for a period not to exceed thirty (30) working days. Prior to suspending the Superintendent without pay, the Board president or secretary shall deliver a written notice to the Superintendent advising the Superintendent of the alleged reasons for the proposed action and provided the opportunity to present the Superintendent's version of the facts. Within seven calendar days after receipt of such notice, the Superintendent may make a written request to the secretary of the Board for a formal due process hearing under section 79-832. If such a request is not delivered within such time, the action of the Board shall become final.

**Section 19. Governing Laws.** The parties shall be governed by all applicable state and federal laws, rules, and regulations in performance of their respective duties and obligations under this contact.

**Section 20. Amendments to be in Writing.** This contract may be modified or amended only by a writing duly authorized and executed by the Superintendent and the Board.

**Section 21. Severability.** If any portion of this contract is declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforcement of the remaining provisions of this contract.

**Section 22. Superintendent Credential.** The Superintendent will only have a provisional certification and endorsement to serve as a superintendent in Nebraska. The Superintendent will provide the Board with an update every 3 months on efforts to obtain the Superintendent’s permanent certification and endorsement to serve as a superintendent. The Superintendent will obtain the permanent certification and endorsement on or before August 31, 2028. Failure to do so is a material breach of this contract and subject to cancellation.

IN WITNESS WHEREOF, the parties have executed this contract on the dates indicated below.

**Executed by the Board this 16<sup>th</sup> day of March, 2026.**

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

\_\_\_\_\_  
Secretary, Board of Education

**Executed by the Superintendent this 16<sup>th</sup> day of March, 2026.**

\_\_\_\_\_  
Superintendent

## **3003**

### **Bidding for Construction, Remodeling, Repair, or Site**

#### **Improvement I. Applicability of this policy.**

Construction and contracts undertaken with federal funds are subject to the policy on Construction with Federal Funds, which is elsewhere in this section. Federal funds may be derived directly from the federal government (e.g. award of a federal grant) or are by pass-through awards from the Nebraska Department of Education (e.g. special education funds, school lunch funds, Title I funds)

This policy applies to all other purchases and contracts made by the school district for construction, remodeling, repair and other site improvements.

#### **II. Projects with an Estimated Cost of Less than \$109,000**

- A. The school district will solicit quotes and/or estimates for all projects with an estimated cost of less than \$109,000.
- B. Prior to solicitation of the quotes and/or estimates, the superintendent will determine whether the district will accept oral submissions.
- C. The superintendent or his /her designee without board action may solicit quotes and/or estimates.
- D. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract, which has been reviewed by the district's legal counsel and approved by the board.
- E. The district may use a Nebraska statewide cooperative purchasing program in lieu of obtaining quotes or bids under this policy to the extent such a bid or quote is not otherwise independently required by law.
- F. Nothing in this subsection prohibits or requires the use of the formal bidding procedures. If the district is going to solicit formal bids for projects of less than \$109,000, they must follow the formal procedures outlined in this policy.

#### **III. Formal Bidding for Major Purchases and Construction**

- A. Pursuant to section 73-106 of the Nebraska statutes, the board will advertise for bids when the contemplated expenditure of the project exceeds \$109,000 for the construction, remodeling or repair of a school-owned building or for site improvement.

B. In projects that involve professional engineering or architecture, the board will have a registered professional engineer or architect prepare the plans, specifications, and estimates when the anticipated cost of the project exceeds \$118,000.

C. Advertising for Bids

1. The superintendent or designee will arrange to advertise for bids under this section by publishing notice in any newspaper of general circulation within the school district at least 7 calendar days prior to the date on which bids are due.
2. Nothing in this policy shall prevent the superintendent or designee from advertising in additional media outlets or for a longer period.

D. Bid Documents

1. The bid documents shall identify the day upon which the bids shall be returned, received or opened and shall identify the hour at which the bids will close or be received or opened.
2. The invitation for bids will be sufficiently certain and specific, will include any specifications and pertinent attachments, and will define the items or services in order to allow the bidder to properly respond.
3. The bid documents shall also provide that such bids shall be opened simultaneously in the presence of the bidders or their representatives.
4. Bids received after the date and time specified in the bid documents shall be returned to the bidder unopened.
5. If bids are being opened on more than one contract, the board, in its discretion, may award each contract as the bids are opened.
6. Sealed bids will be opened in a place and at the specific time stated in the bid form. Bidders shall be notified of the opening and invited to be present.
7. The board shall have discretion in determining which bidders

are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications.

E. Any or all bids may be rejected if there is a sound documented reason

F. The board reserve the right to assess a monetary penalty for any project that does not meet the deadline for completion, if that deadline and penalty are outlined in the bid documents.

G. The terms of any construction project undertaken pursuant to this policy will be memorialized in a written contract, which has been reviewed by the district's legal counsel and approved by the board.

Adopted on: February20, 2023

Revised on: March 16, 2026

Reviewed on:

