

**O'NEILL PUBLIC SCHOOLS  
BOARD OF EDUCATION**

Monday, November 12, 2018  
7:30 PM

Administrative Office  
410 E. Benton  
O'Neill, NE 68763

**Regular Board Meeting  
Agenda**

Posted Date:

<b>1. Call to Order</b>	
A. Roll Call	
B. Excused/Unexcused Board Members	
<b>2. Pledge of Allegiance</b>	
<b>3. Approve Meeting Agenda</b>	
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<b>11. Adjournment</b>	

*The agenda sequence is provided as a courtesy only. The board reserves the right to consider each item in any sequence it deems appropriate. Therefore, we encourage visitors to attend the meeting from the beginning. As a result of a majority vote by the board, certain agenda items may be clearly necessary to discuss in executive session in order to protect the public interest or to prevent needless injury to the reputation of an individual, and if the individual has not requested a public meeting.*

**O'Neill Public Schools**  
**Board of Education Regular School Board**  
**Meeting Monday, October 15, 2018**

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**Board Members**

Jim Gotschall - President  
Ellen Boshart - Vice President  
Jim Wakefield - Vice President-Elect  
Amy Jo Rowse - Member  
Jim Sibbel - Member  
Tom Stepp - Member

**Board Secretary**

Kathleen Marvin

**Administrators**

Amy Shane - Superintendent  
Corey Fisher - High School Principal  
Jim York - Elementary School Principal  
Jill Brodersen - Elementary School Assistant Principal  
Nick Hostert - Activities Director  
Shannon Stelling - Special Education Director

**Board Treasurer**

Carol Hammerlun

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Attendance Taken at 7:29 PM.

Jim Wakefield: Absent  
Ellen Boshart: Present  
Jim Gotschall: Present  
Amy Jo Rowse: Present  
Jim Sibbel: Present  
Tom Stepp: Present

1. Call to Order

The **regular board meeting** of the O'Neill Public School Board of Education was called to order by President Jim Gotschall at 7:30 pm, on Monday, October 15, 2018 at the Administrative Offices at 410 East Benton, O'Neill, Nebraska. This meeting was advertised in the Holt County Independent on October 4, 2018, over KBRX radio and posted at the school buildings, the school district website, and the O'Neill Post Office.

1.A. Roll Call

Administrators Corey Fisher, Amy Shane, Shannon Stelling, and Jim York were present.

1.B. Excused/Unexcused Board Members

2. Pledge of Allegiance

The Pledge of Allegiance was recited.

3. Approve Meeting Agenda

A motion to approve the meeting agenda, passed with a motion made by Amy Jo Rowse and seconded by Jim Sibbel.

Ellen Boshart: Yea, Jim Gotschall: Yea, Amy Jo Rowse: Yea, Jim Sibbel: Yea, Tom Stepp: Yea  
Yea: 5, Nay: 0

4. Approve Minutes of Previous Meeting(s)

A motion to approve the minutes of the September 17th regular school board meeting, passed with a motion made by Ellen Boshart and seconded by Amy Jo Rowse.

Ellen Boshart: Yea, Jim Gotschall: Yea, Amy Jo Rowse: Yea, Jim Sibbel: Yea, Tom Stepp: Yea  
Yea: 5, Nay: 0

5. Reception of Visitors

Visitors were welcomed and informed that this meeting was in compliance with the Nebraska Open Meetings Act which is posted on the south wall of the board room.

6. Oral and Written Communications

7. Old Business

7.A. Building Project Update

Mrs. Shane updated the board on the progress of the building project, along with the board report submitted by Mr. Brown. No action necessary.

7.B. Superintendent Evaluation

Board evaluations will be compiled and shared at the November board meeting. No action taken.

8. New Business

8.A. Staff Resignation

No action taken.

8.B. Snow Removal Bids

A motion to accept Emme Construction's bid for snow removal services for the 2018-19 school year, passed with a motion made by Amy Jo Rowse and seconded by Jim Sibbel.

Ellen Boshart: Yea, Jim Gotschall: Yea, Amy Jo Rowse: Yea, Jim Sibbel: Yea, Tom Stepp: Yea  
Yea: 5, Nay: 0

8.C. Copier Bids

A motion to accept the bid of One Office Solutions for copy and printing needs, passed with a motion made by Ellen Boshart and seconded by Amy Jo Rowse.

Ellen Boshart: Yea, Jim Gotschall: Yea, Amy Jo Rowse: Yea, Jim Sibbel: Yea, Tom Stepp: Yea  
Yea: 5, Nay: 0

8.D. Recognition of the O'Neill Education Association

A motion to recognize the O'Neill Education Association as exclusive bargaining agent for the district's non-supervisory certificated staff for the 2020-21 contract year, passed with a motion made by Amy Jo Rowse and seconded by Ellen Boshart.

Ellen Boshart: Yea, Jim Gotschall: Yea, Amy Jo Rowse: Yea, Jim Sibbel: Yea, Tom Stepp: Yea  
Yea: 5, Nay: 0

8.E. Negotiations

A meeting will be scheduled with the teacher negotiations team for the 2019-2020 contract year. No action necessary.

8.F. Beef in Schools Program

A motion to approve adding the beef in schools program to the district's lunch program, passed with a motion made by Tom Stepp and seconded by Jim Sibbel.

Ellen Boshart: Yea, Jim Gotschall: Yea, Amy Jo Rowse: Yea, Jim Sibbel: Yea, Tom Stepp: Yea  
Yea: 5, Nay: 0

8.G. Authorize Advertising Sale of Modular Buildings

A motion to dispose of the three remaining modular classrooms by sealed bid as specified in the advertisement, passed with a motion made by Amy Jo Rowse and seconded by Ellen Boshart.

Ellen Boshart: Yea, Jim Gotschall: Yea, Amy Jo Rowse: Yea, Jim Sibbel: Yea, Tom Stepp: Yea  
Yea: 5, Nay: 0

8.H. 2018-2019 Calendar Update

A motion to amend the school calendar to include a staff development day on Friday, January 4th, 2019, passed with a motion made by Jim Sibbel and seconded by Amy Jo Rowse.

Ellen Boshart: Yea, Jim Gotschall: Yea, Amy Jo Rowse: Yea, Jim Sibbel: Yea, Tom Stepp: Yea  
Yea: 5, Nay: 0

8.I. Policy Updates

A motion to advance the policies that have been submitted for review to second reading, passed with a motion made by Tom Stepp and seconded by Ellen Boshart.

Ellen Boshart: Yea, Jim Gotschall: Yea, Amy Jo Rowse: Yea, Jim Sibbel: Yea, Tom Stepp: Yea  
Yea: 5, Nay: 0

8.I.i. Policy #303.05 - Administrative Duties

- 8.I.ii. Policy #402.09 - Recognition of Service of Employees and Others
- 8.I.iii. Policy #403.02 - Child Abuse Reporting
- 8.I.iv. Policy #404.06 - Harassment by Employees
- 8.I.v. Policy #503.08 - Married Students or Students with Children
- 8.I.vi. Policy #504.12 - Regulated Electronic Devices
- 8.I.vii. Policy #504.18 - Harassment by Students
- 8.I.viii. Policy #505.03 - Suspension and Expulsion of Students
- 8.I.ix. Policy #603.01 - Curriculum Development
- 8.I.x. Policy #604.14 - Reading Instruction and Improvement
- 8.I.xi. Policy #716.00 - ESSA Non-Regulatory Business Requirements
- 8.I.xii. Policy #802.07 - School Food Procurement
- 8.I.xiii. Policy #1005.02 - Title I Parent and Family Member Engagement

8.J. Option Enrollment Report

9. Administrative Reports

The administrative reports were presented.

10. Bills and Claims and Payroll Report

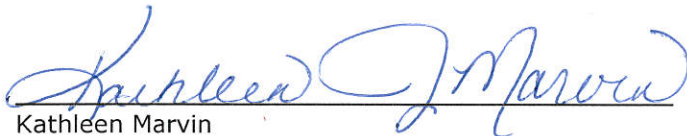
A motion to approve the bills and claims, and accept the payroll report, passed with a motion made by Amy Jo Rowse and seconded by Jim Sibbel.

Ellen Boshart: Yea, Jim Gotschall: Yea, Amy Jo Rowse: Yea, Jim Sibbel: Yea, Tom Stepp: Yea  
Yea: 5, Nay: 0

11. Adjournment

A motion to adjourn at 8:28 pm, passed with a motion made by Amy Jo Rowse and seconded by Ellen Boshart.

Ellen Boshart: Yea, Jim Gotschall: Yea, Amy Jo Rowse: Yea, Jim Sibbel: Yea, Tom Stepp: Yea  
Yea: 5, Nay: 0



Kathleen Marvin

School Board Secretary Holt Co. Dist. #7



**O'Neill Public Schools**  
**Board of Education Work Session**  
**Monday, October 15, 2018**

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**Board Members**

Jim Gotschall - President  
Ellen Boshart - Vice President  
Jim Wakefield - Vice President-Elect  
Amy Jo Rowse - Member  
Jim Sibbel - Member  
Tom Stepp - Member

**Board Secretary**

Kathleen Marvin

**Administrators**

Amy Shane - Superintendent  
Corey Fisher - High School Principal  
Jim York - Elementary School Principal  
Jill Brodersen - Elementary School Assistant Principal  
Nick Hostert - Activities Director  
Shannon Stelling - Special Education Director

**Board Treasurer**

Carol Hammerlun

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Attendance Taken at 4:02 PM.

Ellen Boshart: Present  
Jim Gotschall: Present  
Amy Jo Rowse: Present  
Jim Sibbel: Present  
Tom Stepp: Present  
Jim Wakefield: Present

Attendance Update Taken at 6:00 PM.

Jim Wakefield: Absent

1. Call to Order

The **board work session** of the O'Neill Public School Board of Education was called to order by President Jim Gotschall at 4:00 pm, on Monday, October 15, 2018 at the Administrative Offices at 410 East Benton, O'Neill, Nebraska. This meeting was advertised in the Holt County Independent on October 4, 2018, over KBRX radio and posted at the school buildings, the school district website, and the O'Neill Post Office.

1.A. Roll Call

Administrators Corey Fisher, Amy Shane, Shannon Stelling, and Jim York were present.

1.B. Excused/Unexcused Board Members

2. Pledge of Allegiance

The Pledge of Allegiance was recited.

3. Approve Meeting Agenda

A motion to approve the meeting agenda passed with a motion by Amy Jo Rowse and a second by Jim Sibbel.

Ellen Boshart: Yea, Jim Gotschall: Yea, Amy Jo Rowse: Yea, Jim Sibbel: Yea, Tom Stepp: Yea,  
Jim Wakefield: Yea  
Yea: 6, Nay: 0

4. Reception of Visitors

Visitors were welcomed and informed that this meeting was in compliance with the Nebraska Open Meetings Act which is posted on the south wall of the board room.

5. Oral and Written Communications

6. Old Business

7. New Business

7.A. Review of Board Goals – the 3 goals set by the board in 2014 were reviewed and updated. Those goals include student achievement, facilities, and stakeholder communication.

7.B. Building Project

7.B.i. Final Numbers for the 4th Lease Purchase – We hope to have these by our November board meeting.

7.B.ii. Completing Dirt Compaction for the Proposed Performing Arts Center – This will not take place at this time.

7.B.iii. Disposal of Remaining Modular Classrooms – These will be disposed of by sealed bid by our December board meeting.

7.B.iv. Track Upkeep – This will be deferred and revisited for the summer of 2020

7.B.v. Progress and/or questions about the project

7.C. Class Size/Staffing Discussion – Discussion was held concerning staffing needs for the 2019-20 school year.

7.D. Cell Phone Policy Changes – Mr. Fisher and Mrs. Shane are monitoring the need for a possible change.

7.E. Random Drug Testing Policy – Mr. Fisher and Mr. Hostert will gather information for discussion at a spring work session.

7.F. Review our Response to the ICE Raids & Relative Policies – We will review policies from SLRMA and discuss at a later date.

8. Adjournment

Motion to adjourn at 7:28 pm passed with a motion by Amy Jo Rowse and a second by Ellen Boshart.

Ellen Boshart: Yea, Jim Gotschall: Yea, Amy Jo Rowse: Yea, Jim Sibbel: Yea, Tom Stepp: Yea  
Yea: 5, Nay: 0



Kathleen Marvin  
School Board Secretary Holt Co. Dist. #7

## NASB Monthly Update for Board Meetings

Agenda Item: NOVEMBER 2018

### **“NASB Update”**

November is here, and that means it is time for the annual State Education Conference. This will be the last year in La Vista before heading downtown in 2019. This year’s theme is Recognizing our Roots and Reaching Beyond, to not only honor the past 100 years, but look towards the future as our role continually evolves. Meetings and activities start as early as Tuesday, November 13<sup>th</sup>, with the full conference kicking off that Thursday morning. With over 1,200 attendees, this is an incredible week of networking, learning and recognition for all school board members do to make Nebraska a great place to live.

Items of note for this year’s State Education Conference include

- the 100<sup>th</sup> Birthday Party on Wednesday, November 14<sup>th</sup> from 6 to 7 PM
- and the annual Delegate Assembly on Friday morning, November 16<sup>th</sup> at 8 AM.

Being an election year, NASB will be conducting New Board Member Workshops for newly elected board members, as well as those who have served two years or less. Veteran board members and administration who wish to accompany those newer to the board are also welcome. Those workshops will be in:

- Gering on November 27
- North Platte on November 28
- Grand Island on November 29
- Norfolk on December 4, and
- La Vista on December 5

To learn more, view the agenda and register for the location nearest you, visit [www.NASBonline.org](http://www.NASBonline.org)

Before we know it, 2019 will be here. NASB has been engaged in a number of interim hearings at the Capitol this Fall, in preparation for the next Legislative Session, which begins January 9<sup>th</sup>.

Mark your calendars for the 2019 Legislative Issues Conference, January 27 & 28, at the Cornhusker Hotel in Lincoln. Hear from committee chairs, the Speaker, and key senators who will have a say in all of the bills, good and bad, that will have an impact on education in Nebraska. The conference always ends with the opportunity to have lunch with a number of the senators and have your questions answered.

We encourage you to keep an eye on the Capitol and utilize NASB with any and all questions or concerns. Look for ‘Legislative Notes’ updates as key information arises, and for those of you would like to be more involved in the overall process, be it from a seat inside the Capitol itself, or from your own couch, we have a role for you! Every little bit helps as we work with you, to share the stories of how these bills impact districts across Nebraska.

Stay engaged online at [www.NASBonline.org](http://www.NASBonline.org) and follow NASB on twitter at [www.twitter.com/NASBonline](https://www.twitter.com/NASBonline) using the hashtag #liveNASB - Thanks for all you do for your board, your community and the entire state by serving public education in Nebraska.

**Section 300 – Administration**  
**Administrative Employees**  
**Administrator Duties**

**File: 303.05**

Administrators shall be hired by the board to assist the superintendent in the day-to-day operations of the school district.

Each building principal, as chief administrator of the assigned attendance center, shall be responsible for the building and grounds, for the students and employees assigned to the attendance center, for school activities at the attendance center, for the education program offered in the attendance center, and the budget for the attendance center. The principal shall be considered the professional advisor to the superintendent in matters pertaining to the attendance center supervised by the principal. Although the principals serve under the direction of the superintendent, duties of the principal may include, but not be limited to the following:

1. Keeps the superintendent of schools informed of the school's activities and problems.
2. Works with various members of the central administrative staff on school problems of more than of an in-school nature, such as transportation, special services, and the like.
3. Establishes and maintains an effective learning climate in the school.
4. Programs classes within established board policies, administrative regulations and guides, and available district resources to meet student needs.
5. Supervises the guidance program to enhance individual student education and development.
6. Is responsible for developing and maintaining the cumulative records for each student. Is responsible for overseeing and maintaining the security of these records.
7. Is responsible for sending out and collecting student transcripts as students move into or out of his or her building.
8. Is in charge of updating courses of study, student handbooks, and course descriptions.
9. Establishes guides for proper student conduct and for maintaining student discipline.
10. Supervises the school's teaching process.

**Section 300 – Administration**  
**Administrative Employees**  
**Administrator Duties**

**File: 303.05**

11. Initiates, designs, and implements programs to meet specific needs of the school.
12. Establishes and maintains favorable relationships with local community groups and individuals to foster understanding, and solicits support for overall school objectives and programs, to interpret school board policies and administrative directives, and to discuss and resolve individual student problems. Serves as the public relations director within his or her building.
13. Is in charge of setting up parent-teacher conferences and in issuing reports of student progress.
14. Maintains a record of all discipline cases.
15. Orients newly assigned staff members and assists in their development, as appropriate.
16. Coordinates and supervises such support services as maintenance, security, food services, recreational programs, financial and accounting functions, library activities, etc., as applicable to the building site.
17. Builds a master schedule for the building and is responsible for the scheduling of the students assigned to his or her building.
18. Evaluate certified and classified personnel.
19. Must be able to deal with stressful situations.
20. Minimum educational preparation requirements.
  - A. Hold a Nebraska Administrative Certificate and an endorsement in the area of assignment, or equivalent.
21. Maintaining confidentiality of sensitive information related to staff, students, and parents;
22. Maintaining a cordial and cooperative working relationship with all personnel, students, patrons, and vendors.
23. Facilitating Medicaid eligibility determination.
24. Assisting with transportation related activities in support of Medicaid covered services.
25. Translation related to Medicaid services.

Section 300 – Administration  
Administrative Employees  
Administrator Duties

File: 303.05

26. Program planning, policy development, and interagency coordination related to Medicaid services.

27. Medicaid related training.

28. Referral, coordination and monitoring of Medicaid services

47-29. Shall perform such other tasks and duties as may be assigned.

This list of duties shall not act to limit the board's authority and responsibility over the position of the administrators. In executing these duties and others the board may delegate, the administrators shall consider the school district's financial condition as well as the needs of the students in the school district.

Cross Reference: 301 Administrative Structure

Section 400 – Personnel

Employees and Internal Relations

Recognition for Service of Employees and Others

File: 402.09

The board recognizes and appreciates service given to the district. Employees, board members, volunteers or others associated with the operations of the district may be honored by the board, administration and staff in an appropriate manner by the awarding of plaques, certificates of achievement, or items of value.

If the form of recognition thought appropriate by the administration and employees involves unusual expense to the school district, the superintendent shall seek prior approval from the board. Any expenditure for recognition of service shall be limited to \$100 per individual per occasion.

The district may authorize, upon a majority vote of the entire board, one recognition dinner each year for elected and appointed officials, employees, or volunteers of the district. In the event that a recognition dinner is authorized by board action, whether for elected and appointed officials, employees, or volunteers jointly or separately, the maximum cost which may be authorized by the board for such dinners shall not exceed ~~\$25~~\$50 per elected or appointed official, employee, or volunteer in attendance.

Legal Reference: Neb. Statute 13-2203

Cross Reference: 408 Certificated Employee Termination of Employment  
414 Support Staff Termination of Employment

Section 400 – Personnel  
Employees and Outside Relations  
Child Abuse Reporting

File: 403.02

The board of education directs the superintendent of schools or his or her designee to develop administrative procedures to advise all school employees, including coaches and volunteers participating in interstate amateur athletic competitions, staff members of their responsibilities and procedures to be followed as described by statutes relating to child abuse.

Abuse or neglect shall mean knowingly, intentionally, or negligently causing or permitting a minor child or an incompetent or disabled person to be:

1. Placed in a situation that endangers his or her life or physical or mental health;
2. Cruelly confined or cruelly punished;
3. Deprived of necessary food, clothing, shelter or care;
4. Left unattended in a motor vehicle, if such minor child is six or younger;
5. Sexually abused;
6. Sexually exploited by allowing, encouraging, or forcing such person to solicit for or engage in prostitution, public indecency, or obscene or pornographic photography films or depictions.

All school employees shall report within forty eight (48) hours, a 24-hour period to the building principal or superintendent of schools and to the county attorney, any instance where they have reasonable cause to believe or suspect that a child has been subjected to abuse, or instance where they observe a child being subjected to conditions or circumstances which reasonably would result in abuse. These incidents will be documented and kept on file.

In cases of investigating of child abuse reports, the decisions as to informing parents or guardians lies in the hands of the investigating authorities.

Legal Reference: Neb. Statute 28-711  
34 U.S.C. § 20341

Cross Reference: 403.03 Abuse of Students by School District Employees  
504.17 Questioning of Students by Outside Agencies  
508 Student Health and Well Being

Section 400 – Personnel  
Employee Health and Well-Being  
Harassment by Employees

File: 404.06

Harassment of employees, students, volunteers or visitors will not be tolerated in the school district. School district includes school district facilities, school district property, or property within the jurisdiction of the school district; while on school-owned or school-operated transportation; while attending or engaged in school activities; and while away from school grounds if the misconduct directly affects the good order, efficient management and welfare of the district.

Harassment includes, but is not limited to, ~~racial, religious, race, religion,~~ national or ethnic origin, color, marital status, disability, sex, veteran status, age, pregnancy, childbirth or related medical condition, or prohibited status, ~~and sexual harassment.~~ Harassment by board members, administrators, employees, parents, vendors, and others doing business with the school district is prohibited. Employees whose behavior is alleged to be in violation of this policy will be subject to the investigation procedure which may result in discipline, up to and including, discharge or other appropriate action. Other individuals whose behavior is alleged to be in violation of this policy will be subject to appropriate sanctions as determined and imposed by the superintendent or board.

Sexual harassment shall include, but not be limited to, unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

- submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment, education, or participation in school programs or activities;
- submission to or rejection of such conduct by an individual is used as the basis for decisions affecting such individual's employment or education; or
- such conduct has the purpose or effect of unreasonably interfering with an individual's work or educational performance or creating an intimidating, hostile, or offensive working or learning environment

Sexual harassment as set out above, may include, but is not limited to the following:

- verbal or written harassment or abuse, or unwelcome communication implying sexual motives or intentions;
- pressure for sexual activity; repeated remarks to a person with sexual or demeaning implications;
- unwelcome touching;
- unwelcome and offensive public sexual display of affection;
- suggesting or demanding sexual involvement, accompanied by implied or explicit threats concerning one's job, promotions, recommendations, etc.

Section 400 – Personnel  
Employee Health and Well-Being  
Harassment by Employees

File: 404.06

Harassment on the basis of race, ~~creed, color,~~ religion, national or ethnic origin, color, marital status, or disability, sex, veteran status, age, pregnancy, childbirth or related medical condition, or other prohibited status ~~disability~~ means conduct of a verbal or physical nature that is designed to embarrass, distress, agitate, disturb or trouble individuals when:

- submission to such conduct is made either explicitly or implicitly a term or condition of a student's education or of an individual's participation in school programs, activities or employment;
- submission to or rejection of such conduct by an individual is used as the basis for decisions affecting the individual; or
- such conduct has the purpose or effect of unreasonably interfering with an individual's performance or
- creating an intimidating, offensive or hostile learning or work environment

Harassment as set forth above may include, but is not limited to the following:

- verbal, physical or written harassment or abuse;
- repeated remarks of a demeaning nature;
- implied or explicit threats concerning one's grades, achievements, etc.;
- demeaning jokes, stories, or activities directed at an individual

Employees, students, volunteers or visitors who believe they have suffered harassment shall report such matters to the investigator for harassment complaints. However, claims regarding harassment may also be reported to the alternate investigator for harassment complaints.

Upon receiving a complaint, the investigator shall confer with the complainant to obtain an understanding and a statement of the facts. It shall be the responsibility of the investigator to promptly and reasonably investigate claims of harassment and to pass the findings on to the superintendent who shall complete such further investigation as deemed necessary and take such final action as appropriate. It is the intention of the district to complete its investigation within ten (10) working days after receiving a complaint unless extenuating circumstances such as unavailability of a witness or needing additional time because of the complexity of the investigation or the need to involve outside experts. The extended timeframe for investigation due to extenuating circumstances shall not exceed ten (10) days without the consent of the complainant, unless the alleged victim agrees to a longer time limit. Information regarding an investigation of harassment shall be confidential to the extent possible, and those individuals who are involved in the investigation shall not discuss information regarding the complaint outside the investigation process.

**Section 400 – Personnel**  
**Employee Health and Well-Being**  
**Harassment by Employees**

**File: 404.06**

No one shall retaliate against an employee or student because they have filed a harassment complaint, assisted or participated in a harassment investigation, proceeding, or hearing regarding a harassment charge or because they have opposed language or conduct that violates this policy. This policy should be used when an employee is the alleged harasser or the alleged victim. It is strongly recommended the investigator and alternate investigator be of opposite sexes.

It shall also be the responsibility of the superintendent, in conjunction with the investigator and principals, to develop administrative rules regarding this policy. The superintendent or superintendent's designee shall also be responsible for organizing training programs to educate employees, students and others involved with the school district about harassment and the school district's policy prohibiting harassment. The training shall include how to recognize harassment and what to do in case an individual is harassed. The employee training will be documented in personnel files to ensure a record of training for each employee.

Legal Reference: 42 U.S.C. §§ 2000e et seq. (1994).  
29 C.F.R. Pt. 1604.11 (1996).

Cross Reference: 103 Equal Educational Opportunity  
402.01 Equal Opportunity Employment  
402.05 Employee Grievances  
403.03 Abuse of Students by School District Employees  
405 Employee Conduct and Appearance  
504.18 Harassment By Students  
505 Student Discipline

Section 500 – Students  
Student Attendance

Married Students or Students with Children

File: 503.08

Married students residing in the district are considered to be of legal age and shall have the same educational opportunities as unmarried students.

The district encourages married students and students with children to complete requirements for graduation and to participate in school activities. The district prohibits any discrimination on the basis of sex, marital status or the condition of being a parent and provides relief for those who are aggrieved under its non-discrimination policies.

Legal Reference:               Neb. Statute 43-2101  
  79-2,149 to 79-2,152  
  79-2,114 to 79-2,124  
  20 U.S.C. §1681 et seq.  
  34 C.F.R. §106.40

Cross Reference:               102     Educational Philosophy of the District  
  404.06 Harassment by Employees  
  501.00 Objectives for Equal Educational Opportunities for  
  Students  
  504.18 Harassment by Students

Section 500 – Students  
Student Rights and Responsibilities  
Regulated Electronic Devices

File: 504.12

Any prohibited items or devices brought to school or school events may be confiscated by district staff. Prohibited items will be turned over to the student's parents or guardian on request unless the object seized is dangerous, contrary to law, or has been turned over to legal authorities. ~~Students violating this policy shall be subject to the district's disciplinary rules.~~

Prohibited devices shall include any item which is sufficiently annoying, offensive, unpleasant, or obnoxious that it substantially interferes with or materially disrupts the educational process. Students shall be advised annually through the Student Handbook of items that are prohibited on school grounds or at school activities.

In addition to any prohibitions on electronic devices defined in the student handbook, students shall not use electronic devices for recording or transmitting photographs, images or sounds of other persons without direct administrative approval and consent of all person(s) being recorded, other than the recording of persons participating in school activities that are open to the public. Students shall not use electronic devices at any time where there is an expectation of privacy. Violations of this policy may result in disciplinary action, including, but not limited to, suspension and expulsion from school

Cross Reference:                    505     Student Discipline

Section 500 – Students  
Student Rights and Responsibilities  
Harassment by Students

File: 504.18

Harassment of students, staff or visitors by other students will not be tolerated in the school district. This policy is in effect while students are on school grounds, school district property, or on property within the jurisdiction of the school district; while on school-owned and/or school-operated transportation; while attending or engaged in school activities; and while away from school grounds if the misconduct directly affects the good order, efficient management and welfare of the school district.

Harassment ~~prohibited by the school district~~ includes, but is not limited to, ~~harassment on the basis of race, sex, creed, color, national origin,~~ religion, national or ethnic origin, color, marital status, ~~or~~ disability, sex, veteran status, age, pregnancy, childbirth or related medical condition, or other prohibited status. Harassment by board members, administrators, employees, parents, vendors, and others doing business with the school district is prohibited. Students whose behavior is found to be in violation of this policy will be subject to the investigation procedure which may result in discipline, up to and including, suspension and expulsion.

Sexual harassment means unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when:

- submission to such conduct is made either explicitly or implicitly a term or condition of a student's education or of an individual's participation in school programs or activities;
- submission to or rejection of such conduct by a student is used as the basis for decisions affecting the student; or
- such conduct has the purpose or effect of unreasonably interfering with an individual's performance or creating an intimidating, offensive or hostile learning or work environment.

Sexual harassment as set out above, may include, but is not limited to the following:

- verbal or written harassment or abuse, or unwelcome communication implying sexual motives or intentions;
- pressure for sexual activity; repeated remarks to a person with sexual or demeaning implications;
- unwelcome touching;
- unwelcome and offensive public sexual display of affection;
- suggesting or demanding sexual involvement, accompanied by implied or explicit threats concerning one's grades, achievements, etc.

Harassment on the basis of race, ~~creed, color,~~ religion, national or ethnic origin, color, marital status, ~~or~~ disability, sex, veteran status, age, pregnancy, childbirth or related medical condition, or other prohibited status means conduct of a verbal or physical nature that is designed to embarrass, distress, agitate, disturb or trouble individuals when:

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**Student Rights and Responsibilities**  
**Harassment by Students**

**File: 504.18**

- submission to such conduct is made either explicitly or implicitly a term or condition of a student's education or of an individual's participation in school programs or activities;
- submission to or rejection of such conduct by a student is used as the basis for decisions affecting the student; or
- such conduct has the purpose or effect of unreasonably interfering with an individual's performance or
- creating an intimidating, offensive or hostile learning or work environment.

Harassment as set forth above may include, but is not limited to the following:

- verbal, physical or written harassment or abuse;
- repeated remarks of a demeaning nature;
- implied or explicit threats concerning one's grades, achievements, etc.;
- demeaning jokes, stories, or activities directed at an individual.

The district will promptly and reasonably investigate allegations of harassment. The building principal will be responsible for handling all complaints by students alleging harassment.

Upon receiving a complaint, the investigator shall confer with the complainant to obtain an understanding and a statement of the facts. It shall be the responsibility of the investigator to promptly and reasonably investigate claims of harassment and to pass the findings on to the superintendent who shall complete such further investigation as deemed necessary and take such final action as appropriate. It is the intention of the district to complete its investigation within ten (10) working days after receiving a complaint unless extenuating circumstances such as unavailability of a witness or needing additional time because of the complexity of the investigation or the need to involve outside experts. The extended timeframe for investigation due to extenuating circumstances shall not exceed ten (10) days without the consent of the complainant, unless the alleged victim agrees to a longer time limit. Information regarding an investigation of harassment shall be confidential to the extent possible, and those individuals who are involved in the investigation shall not discuss information regarding the complaint outside the investigation process.

Retaliation against an individual because the individual has filed a harassment complaint or assisted or participated in a harassment investigation or proceeding is also prohibited. A student who is found to have retaliated against an individual in violation of this policy will be subject to discipline, up to and including, suspension and expulsion.

It shall also be the responsibility of the superintendent, in conjunction with the investigator and principals, to develop administrative rules regarding this policy. These rules will be printed and distributed to students and parents in the student handbook. The

**Section 500 – Students**  
**Student Rights and Responsibilities**  
**Harassment by Students**

**File: 504.18**

superintendent shall also be responsible for organizing training programs for students and employees. The training shall include how to recognize harassment and what to do in case an individual is harassed. The employee training will be documented in personnel files to ensure a record of training for each employee.

Legal References:                   20 U.S.C. §§ 1221-1234i (1994)  
  20 U.S.C. § 1681 et seq.  
  29 U.S.C. § 794 (1994)  
  42 U.S.C. § 1983  
  42 U.S.C. §§ 2000d-2000d-7 (1994).  
  42 U.S.C. §§ 12101 et. seq. (1994).

Cross References:                 404.06 Harassment by Employees  
  505     Student Discipline  
  507     Student Records

## Section 500 – Students

### Student Discipline

#### Suspension & Expulsion of Students

File: 505.03

The authority to suspend for a "short term" and to propose an "extended term" suspension and/or expulsion is delegated to the principal or his or her designee. A short-term suspension shall mean the exclusion of a student from school attendance for a period not to exceed five school days. A long-term suspension means the exclusion of a student from school attendance for a period exceeding five school days but less than twenty school days.

The provisions of this section apply to all pupils enrolled in the school district. When considering possible courses of action for special education students in regard to alleged violations of school rules, policies, and regulations, procedural due process rights guaranteed under applicable Federal and State statutes are applicable. The school district is obligated to see that every special education student is provided an appropriate educational program without cost to the parent. Conversely, schools are not required to maintain pupils who are a danger to themselves or others in regular attendance centers.

Suspension from classes or school will not be carried out unless the student while subject to school authority:

1. uses violence, force, threat or intimidation in a manner causing substantial interference with school purposes; or
2. causes or attempts to cause substantial damage to school or private property or steals or attempts to steal school or private property of substantial value; or
3. causes or attempts to cause physical injury to another person except in self-defense; or threatens or intimidates any student for the purpose or intent of obtaining something of value from the student; or
4. possesses or transmits any firearm, knife, explosive or other dangerous object that is ordinarily considered a weapon; or
5. engages in the unlawful possession, selling, dispensing, or use of a controlled substance or an imitation controlled substance, as defined in section 28-401, a substance represented to be a controlled substance, or alcoholic liquor as defined in section 53-103 or being under the influence of a controlled substance or alcoholic liquor; or
6. commits public indecency as defined in Nebraska statute 28-806 if that student is at least twelve years of age but less than nineteen years of age; or
7. commits or attempts to commit sexual assault against any person if a complaint has been filed by a prosecutor alleging the incident as required in Nebraska statute 79-267.8; or
8. engages in bullying as defined in section 79-2,137; or
9. engages in any other illegal activity which constitutes a danger to other students or interferes with school purposes; or
10. repeatedly violates the policies, rules and standards of student conduct established by the district.

## Section 500 – Students

### Student Discipline

#### Suspension & Expulsion of Students

File: 505.03

A given suspension will be for a period of time not to exceed 5 school days. A student will be informed of the charges against him or her and, if the student denies them, an explanation of the evidence will be given and the student will be given an opportunity to refute the charges. No time delay is necessary between the time a pupil is notified of the charges and the time of the hearing before the principal.

Guidelines to insure that students are afforded due process during a suspension or proposed suspension from school will be developed. The procedural rules, regulations and guidelines will be approved by the Board of Education and made known to students, parents and school staff.

Administrative procedures complying with the Student Discipline Act shall also be in place to ensure due process to the student should the principal decide to administer a long-term suspension, expulsion, or mandatory reassignment.

Emergency Exclusion: Any student may be excluded from school in the following circumstances:

- 1) If the student has a dangerous communicable disease transmissible through normal school contacts and poses an imminent threat to the health or safety of the school community; or
- 2) If the student's conduct presents a clear threat to the physical safety of himself, herself, or others, or is so extremely disruptive as to make temporary removal necessary to preserve the rights of other students to pursue an education.

Such an emergency exclusion shall be based upon a clear factual situation warranting it and shall last not longer than is necessary to avoid the dangers described above.

If the emergency exclusion will be for five days or less, the procedures for a short-term suspension shall be followed. If the superintendent or his or her designee determines that such emergency exclusion shall extend beyond five days, a hearing will be held and a final determination made within ten school days after the initial date of exclusion. Such procedure shall substantially comply with the procedures set forth in state statutes 79-266 to 287 for a long-term suspension or expulsion and be modified only to the extent necessary to accomplish the hearing and determination within this shorter time period.

~~If a student's presence poses a continuing danger to persons or property or an ongoing threat of disruption to the academic process, an emergency exclusion may be invoked and the student may be immediately removed from school. However, notice and hearing should follow as soon as practical and not more than ten days following the initial exclusion.~~

The principal should make a reasonable effort to contact the parent(s) or guardian(s) of a suspended student by telephone or to communicate to them directly regarding the specific act(s) for which the suspension is ordered and the length of the suspension. If personal contact cannot be made then a notice will be mailed to parents within 24 hours

## Section 500 – Students

### Student Discipline

#### Suspension & Expulsion of Students

File: 505.03

stating the specific act(s) for which the suspension is ordered and the length of the suspension.

All records and documentation regarding suspension will be destroyed within three years of the student's continuous absence from school. No information regarding a suspension will be communicated to any person not directly involved in the disciplinary proceedings.

The right of appeal to the Board of Education in cases involving student suspension described in this policy does not extend to a suspension from a student extracurricular activities program or other disciplinary action affecting participation in an extracurricular activities program.

For the purposes of this policy and as defined in the Student Discipline Act, expulsion shall mean exclusion from attendance in all schools within the district for a period of time as defined in Nebraska statute 79-283.

Students may be expelled for violations of board policy, school rules or the law. It shall be within the discretion of the administrator to discipline a student by using an expulsion for a single offense or for a series of offenses depending on the nature of the offense and the circumstances surrounding the offense.

The superintendent will develop procedural rules, regulations and guidelines governing expulsions. These shall be approved by the Board of Education and made known to students, parents and school staff. The principal shall keep records of all expulsions.

All cases of expulsion shall be preceded by short-term suspension and its related procedures or by the condition of emergency exclusion which applies only when a student (a) has a dangerous communicable disease transmissible through normal school contacts and poses an immediate threat to the health and safety of the school community; or (b) exhibits conduct which presents a clear threat to the physical safety of himself/herself or others, or is so extremely disruptive as to make temporary removal necessary to preserve the rights of other students to pursue an education.

When a student is expelled, the student shall be provided with:

1. Notice of the standard of conduct allegedly violated, acts the student is alleged to have committed and a summary of the evidence to be presented against the student;
2. The penalty, if any, which the principal has recommended in the charge and any other penalty to which the student may be subject;
3. A statement that the student has a right to a hearing, upon request, on the specified charges;

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### Student Discipline

#### Suspension & Expulsion of Students

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4. A description of the hearing procedures, along with procedures for appealing any decision rendered at the hearing;
5. A statement the principal, legal counsel for the school, the student, the student's parent or representative or guardian has the right:
  - A. to examine the student's academic and disciplinary records and any affidavits to be used at the hearing concerning the alleged misconduct and;
  - B. to know the identity of the witnesses to appear at the hearing and the substance of their testimony;
6. A form on which the student or the student's parent/guardian may request a hearing.

#### Violations of Law Relating to Suspensions or Expulsions

1. Student violations or suspected violations of Nebraska law will be reported to law enforcement as soon as possible. Conduct to be reported for law enforcement referral includes conduct that may constitute a felony, conduct which may constitute a threat to the safety or well-being of students or others in school programs and activities, and conduct that the legal system is better equipped to address than school officials. Student violations of school policy that are not apparent violations of law will be addressed by school administrators without reporting them to law enforcement. Administrators should consider the student's maturity, and known behavioral, emotional or mental disorders, if applicable. It will be the responsibility of the referring administrator to contact the student's parent that a referral to legal authorities has been or will be made, if applicable.

On or before August 1 the school board will annually review the reporting guidelines above with the County Attorney. These shall be distributed to all parents and guardians and their students at the beginning of each school year, or at the time of enrollment if during the school year. The guidelines shall also be posted conspicuously in each school during the school year.

2. Except in instances of suspected child abuse, when a principal or designee releases a minor student to a law enforcement officer for the purpose of removing the minor from the school premises, immediate steps shall be taken to notify the parent, guardian, or other relative having control of the minor about the minor's release to the officer and about the place to which the minor is reportedly being taken. In cases of suspected child abuse, the principal or designee will provide the law enforcement officer with the address and telephone number of the minor's parents or guardian.

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Student Discipline

Suspension & Expulsion of Students

File: 505.03

Supplemental to these procedures, a special education student must be provided with additional procedures. A determination should be made of whether the student is actually guilty of the misconduct. A staffing team should determine whether the student's behavior is caused by the student's disability and whether the conduct is the result of inappropriate placement. Discussions and conclusions of this meeting should be recorded.

If the special education student's conduct is not caused by the disability, the student may be expelled or suspended for a long-term period following written notice to the parent and pursuant to the school district's expulsion hearing procedures. If the misconduct is caused by the disability and a change in placement is recommended, the change must be made pursuant to the placement procedures used by the school district.

Legal Reference:

Neb. Statute 79-254 et seq. (Student Discipline Act)  
20 U.S.C. §§ 1400 et seq. (Individuals with Disabilities Education Act)  
34 C.F.R. §§ 104.1 et seq.  
34 C.F.R. §§ 300 et seq.  
Goss v. Lopez, 419 U.S. 565 (1975).  
Wood v. Strickland, 420 U.S. 308 (1975)

Cross Reference:

504 Student Rights and Responsibilities.01 Student ~~Due Process Rights~~  
505 Student Discipline

Section 600 – Instruction  
Curriculum Development  
Curriculum Development

File: 603.01

Curriculum development shall be an ongoing process in the school district. Each curriculum area shall be reviewed and revised when necessary according to the timelines set out by the superintendent. These timelines will provide for periodic review of each curriculum area.

The superintendent shall be responsible for curriculum development and for determining the most effective way of conducting research of the school district's curriculum needs and a long-range curriculum development program. In making recommendations to the board, the superintendent shall propose a curriculum that will:

- fulfill the philosophy of the school district;
- reflect the educational and operational needs assessment of the school district;
- articulate courses of study from kindergarten through grade twelve;
- identify minimum objectives for each course and, at the elementary level, for each grade;
- provide for the evaluation of the procedures and methods for attaining the objectives;
- provide for objective monitoring of a student's progress;
- provide for the needs of vocational and college bound students;
- include, if feasible, the course offerings requested by the students;
- provide measurable quality academic content standards ~~by the dates specified in Part 004 of Rule 10~~ that are the same as, equal to or more rigorous than the adopted state standards of the Nebraska Department of Education within one year.

The above mentioned standards include the English Language Arts Standards ~~(2014)~~, Mathematics Standards ~~(2015)~~, Science Standards ~~(2010)~~ and Social Studies Standards ~~(2012)~~ as approved by NDE. Unless other action is taken, the Board of Education adopts the standards of the State Board as such standards are subsequently adopted or amended by the State Board.

It shall be the responsibility of the superintendent to keep the board apprised of necessary curriculum changes and revisions and, if needed, to develop administrative regulations for curriculum development and recommendations to the board.

Legal Reference: NDE Rule 10  
20 U.S.C. § 1232h (1994).  
34 C.F.R. Pt. 98 (1996).

Cross Reference: 102 Educational Philosophy of the District  
104 Educational and Operational Planning  
604 Instructional Curriculum  
606 Instructional Materials

**Section 600 – Instruction**  
**Instructional Curriculum**  
**Reading Instruction and Improvement**

**File: 604.14**

The district will facilitate reading instruction and intervention services to address student reading needs, including, but not limited to, dyslexia, and ensure all teachers for kindergarten through grade three will be effective reading teachers as evidenced by (a) evaluations based on classroom observations and student improvement on reading assessments or (b) specialized training in reading improvement. Each student and his or her parents or guardians will be informed of the student's reading progress; and it is the district's intent that each student be able to read at or above grade level by third grade.

For school year 2019-20 and each following school year, the district shall administer an approved reading assessment three times during the school year to all students in kindergarten through grade three, except for any student receiving specialized instruction for limited English proficiency who has been receiving such instruction for less than two years, any student receiving special education services for whom such assessment would conflict with the individualized education plan, and any student receiving services under a plan according to the requirements of section 504 of the federal Rehabilitation Act of 1973 or Title II of the Americans with Disabilities Act for whom such assessment would conflict with that section 504 or Title II plan. The first administration of such assessment for each such school year shall occur within the first thirty days of the school year.

Any student in kindergarten, grade one, grade two, or grade three shall be identified as having a reading deficiency if the student performs below the threshold level determined according to the Reading Improvement Act on an approved reading assessment. A student who is identified as having a reading deficiency shall remain identified as having a reading deficiency until the student performs at or above the threshold level on an approved reading assessment. Nothing in the Nebraska Reading Improvement Act shall prohibit a school district from identifying any other student as having a reading deficiency.

The district shall provide a supplemental reading intervention program for the purpose of ensuring that students can read at or above grade level at the end of third grade. The district may work with a reading specialist at the State Department of Education, with educational service units, with learning communities, or through interlocal agreements to develop and provide such supplemental reading intervention programs. Each supplemental reading intervention program shall:

- a. Be provided to any student identified as having a reading deficiency;
- b. Be implemented during regular school hours in addition to regularly scheduled reading instruction unless otherwise agreed to by a parent or guardian; and
- c. Make available a summer reading program each summer for any student who has been enrolled in grade one or higher and is identified as continuing to have a reading deficiency at the conclusion of the school year preceding such summer reading

**Section 600 – Instruction**  
**Instructional Curriculum**  
**Reading Instruction and Improvement**

**File: 604.14**

program. Such summer reading program may be held in conjunction with existing summer programs in the school district or in a community reading program not affiliated with the school district or may be offered online.

The supplemental reading intervention program may also include:

- a. Reading intervention techniques that are based on scientific research
- b. and best practices;
- c. Diagnostic assessments to frequently monitor student progress throughout the school year and adjust instruction accordingly;
- d. Intensive intervention using strategies selected from the following list to match the weaknesses identified in the diagnostic assessment:
  - i. Development in phonemic awareness, phonics, fluency, vocabulary, and reading comprehension;
  - ii. Explicit and systematic instruction with detailed explanations, extensive opportunities for guided practice, and opportunities for error corrections and feedback; or
  - iii. Daily targeted individual or small-group reading intervention based on student needs as determined by diagnostic assessment data subject to planned extracurricular school activities;
- e. Strategies and resources to assist with reading skills at home, including parent-training workshops and suggestions for parent-guided home reading; or
- f. Access to before-school or after-school supplemental reading intervention with a teacher or tutor who has specialized training in reading intervention.

The school of any student who is identified as having a reading deficiency shall notify such student's parents or guardians either in writing or by electronic communication no later than fifteen working days after the identification of the reading deficiency that the student has been identified as having a reading deficiency and that an individual reading improvement plan will be established and shared with the parents or guardians.

Any student who is identified as having a reading deficiency shall receive an individual reading improvement plan no later than thirty days after the identification of such reading deficiency. The reading improvement plan may be created by the teacher, the principal, other appropriate school personnel, and the parents or guardians of the student and shall describe the reading intervention services the student will receive through the supplemental reading intervention program as described above to remedy such reading deficiency. Each such student shall receive reading intervention services through the supplemental reading intervention program as described above until the student is no longer identified as having a reading deficiency.

## Section 700 – Business Operation

### ESSA Non-Regulatory Business Requirements

File: 716.00

In accordance with the Every Student Succeeds Act (ESSA) and other federal programs, the District will conform to the procedures stated here.

1. Supplement not Supplant  
The District may use Title I funds only to supplement and, to the extent practical, increase the level of funds that would, in the absence of Title I funds, be made available from non-Federal sources for the education of students participating in Title I programs. In no case may Title I funds be used to supplant--i.e., take the place of--funds from non-Federal sources.
2. Maintenance of Effort  
The District shall maintain its fiscal effort related to ESSA programs at 90 percent of prior funding in compliance with the requirements of federal law.
3. Equitable Allocation  
Federal funds shall be used in a manner to ensure equitable allocation of resources. Staff assignments, curriculum materials, and instructional supplies shall be distributed to the schools so as to ensure equivalence of personnel and materials among them in compliance with the requirements of federal law.
4. Resources  
The procurement of resources, including contracts and purchase or service agreements, related to ESSA programs shall be in accordance with the District's written procedures for purchasing and contracting. Purchase orders and invoices shall indicate an appropriate record of expenditures. All equipment purchased with federal funds, including those used in nonpublic and other facilities, shall be appropriately identified, inventoried, and when no longer useful to the program, properly disposed. Resources that have been funded by Title I and IDEA, such as staff, materials and equipment, shall be used only for children participating in the program.
5. Maintenance of Records  
All federal program records shall be kept for at least 5 years after the start date of the project.
6. Standards and Expectations  
Students receiving services under Title I will be held to the same standards and expectations as all other students.
7. Identification of Eligible Children  
The Superintendent and the designees shall implement an appropriate process to identify children eligible for services provided under federal programs.

## Section 700 – Business Operation

### ESSA Non-Regulatory Business Requirements

File: 716.00

#### 8. Coordination of Services

Title I and IDEA services shall be coordinated and integrated with the regular classroom, with other agencies providing services and with other federal, state and local programs.

#### 9. Assessments

Students receiving services in Title I are assessed with the regular population without accommodations.

#### 10. Parents Right to Know

At the beginning of each school year, if the District receives Title I funding, the District shall notify the parents of each student attending any school receiving Title I funds that the parents may request the District to provide, in a timely manner, information regarding the professional qualifications of the student's classroom teachers, including at a minimum, the following:

- A. Whether the student's teacher-
  - i. has met State qualification and licensing criteria for the grade levels and subject areas in which the teacher provides instruction;
  - ii. is teaching under emergency or other provisional status through which State qualification or licensing criteria have been waived; and
  - iii. is teaching in the field of discipline of the certification of the teacher.
- B. Whether the child is provided services by paraprofessionals and, if so, their qualifications.

#### 11. Testing Transparency

At the beginning of each school year, if the District receives Title I funding, the District shall notify the parents of each student attending any school receiving Title I funds that the parents may request the District to provide, in a timely manner, information regarding any State or District policy regarding student participation in any State or District assessments, including the District's policy or procedure on the parental right to opt the child out of such assessment(s) where applicable. The District shall make widely available through public means (including by posting in a clear and easily accessible manner on the District's website) information on each State or District assessment, including:

- A. the subject matter assessed;
- B. the purpose for which the assessment is designed and used;
- C. the source of the requirement for the assessment;
- D. the amount of time students will spend taking the assessment, and the schedule for the assessment; and
- E. the time and format for disseminating results.

## Section 700 – Business Operation

### ESSA Non-Regulatory Business Requirements

File: 716.00

#### 12. Parental Participation in Language Instruction Programs

At the beginning of each school year, if the District receives Title I funding, the District will implement an effective means of outreach to parents of English learners to inform the parents regarding how the parents can-

- A. be involved in the education of their children; and
- B. be active participants in assisting their children to-
  - i. attain English proficiency;
  - ii. achieve at high levels within a well-rounded education; and
  - iii. meet the challenging State academic standards expected of all students.

The District will also inform parents of any English learner identified student of opportunities to participate in various school programs such as hearing and responding to parents' recommendations, to comply with ESSA.

#### 13. Suspension and Debarment

The District will follow the provisions of Policy 706.07 Suspension and Debarment in all applicable programs using federal funds.

#### 14. Authority to Sign Applications

The Superintendent or Superintendent's Designee is authorized to sign applications for ESSA formula grants on behalf of the District. The Superintendent shall follow Board policies in determining whether acceptance of such grant funds is appropriate to the District.

#### 15. Compliance with Federal Programs

The Superintendent shall be responsible for District staff to take appropriate action as required by law for the District to maintain compliance with ESSA and specific grant programs under ESSA in which the District participates.

**Section 800 – Support Services**  
**School Food Services**  
**School Food Procurement**

**File: 802.07**

The following procurement policy statement shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. This statement is meant to provide guidance to our personnel and vendors on acceptable and / or required procurement practices. Our goal is to fully implement all required and recommended procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and by the State Agency.

**Procurement Policy**

The purchasing procedure to be followed shall be determined by the anticipated total annual expenditure on items related to the food service program:

- When the annual total for food service program related items is less than ~~\$250,000~~ ~~\$150,000~~ per year (per procurement event or in aggregate purchases) this District will follow the informal Small Purchase Procedure.
- When the annual total for food service program related items is greater than ~~\$250,000~~ ~~\$150,000~~ per year (per procurement event or in aggregate purchases) this District will follow the Formal Competitive Solicitation Procedures.

**Micro-Purchase Procedures**

Micro-Purchases may be used for a single purchase under ~~\$3,500~~ ~~\$10,000~~ made with a vendor [2 CFR 200.320(a)].

Prices will be reviewed for reasonableness [2 CFR 200.320(a)].

Purchases will be spread equitably among all qualified sources [2 CFR 200.320(a)].

**Small Purchase Procedures**

For purchases made below the small purchase threshold, a Small Purchase Procedures will be utilized to purchase necessary goods and services. When Small Purchase Procedures are used, this District will take the following steps:

- 1) Contact a minimum of three potential vendors
- 2) Document each vendor's quoted price
- 3) Select the company that provides the lowest, most responsive, and responsible bid
- 4) Inform all bidding companies in writing of the final decision made by the sponsor
- 5) Write contract for meal service between the sponsor and the winning bidder.

**Formal Competitive Solicitation Procedures**

For purchases made in excess of the small purchase threshold, a Formal Competitive Solicitation will be conducted. When Formal Competitive Solicitation Procedures are used, this District will take the following steps:

- 1) Prepare an IFB or RFP document specifically addressing the items to be procured
  - a. Include detailed specifications
  - b. Ensure price will be most heavily weighted
- 2) Publicly announce and advertise the bid/proposal at least 30 calendar days prior to bid opening
  - a. Announcements will include the date, time and location in which bids will be opened

**Section 800 – Support Services**  
**School Food Services**  
**School Food Procurement**

**File: 802.07**

- 3) Determine the most responsive and responsible bid/proposal by using the selection criteria set forth in the bid/proposal document
  - a. Responsive bidders will be those whose bid/proposal conform to all of the terms, conditions and requirements of the IFB/RFP
- 4) Award the contract
  - a. To the most responsive and responsible bidder based on the criteria set forth in the IFB/RFP
  - b. At least two weeks before program operations begin
  - c. If a protest is received, it must be handled in accordance with 7 CFR 210.21
- 5) Retain all records pertaining to the formal competitive bid process for a period of five years plus the current year

This District incorporates the following elements into the Procurement Policy Statement, as required by 2 CFR 200 and 7 CFR parts 210.

- A. **Competition:** We shall demonstrate our goods and services are procured in an openly competitive manner. Competition will not be unreasonably restricted. [7 CFR 210.21(c)(1)] [2 CFR Part 200.319(a)(1-7)]
- B. **Comparability:** We recognize for true competition to take place, we must maintain reasonable product specifications to adequately describe the products to be purchased and the volume of planned purchases based upon pre-planned menu cycles. 2 CFR 200.319(a)(6)
- C. **Documentation:** We shall maintain for the current year and the preceding three years all menus, production records, invitations to bid, bid results, bid tabulations or any other significant materials that will serve to document our policies and procedures. [2 CFR 200.318(i)]
- D. **Code of Conduct:** This program shall be governed by the attached Code of Conduct and it shall apply to all personnel, employees, directors, agents, officers, volunteers or any person(s) acting in any capacity concerning the food service procurement program. [2 CFR 200.318(c)(1)]
- E. **Procurement Review Process:** This procurement plan shall receive an internal program review on an annual basis by a staff person who is not associated with food service procurement process. This review shall be summarized in written form and kept with the other required program documentation.
- F. **Contract Administration:** Purchases shall be checked or verified by designated staff to assure that all goods and services are received and prices verified. All invoices and receipts shall be signed, dated, and maintained in the documentation file. [2 CFR Part 200.318(b)]

**Section 800 – Support Services**  
**School Food Services**  
**School Food Procurement**

**File: 802.07**

G. General Requirements:

- Small, minority and women's businesses enterprises and labor surplus firms are used when possible. [2 CFR 200.321]
- Ensure compliance with Buy American Provision. [7 CFR 210.21(d)]
- A cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. [2 CFR 200.323(a)]
- Documented Procurement Procedures and activities will be maintained. [2 CFR 200.318(a)]

H. Duties of Food Service Supervisor:

1. To work with staff and clients in developing acceptable menus for breakfast and lunch.
2. To compile market orders or requisitions for purchases which accurately reflect the total quantities of required foods to be ordered per (day, week or month).
3. To place and confirm orders with vendors, or make plans to purchase the required items.
4. To keep program menus up to date by testing and using new products and seeking feedback from staff and clients.
5. To send out bid quotation forms to vendors who have expressed an interest in doing business with the sponsor.
6. To make procurement awards based on the lowest and best vendor's response as determined by quality, availability, service and price.
7. To work with vendors on a fair and equal basis.
8. To develop a list of acceptable brands. (multiple Brands per bid item when possible)
9. To conduct an in-house procurement review once per year

**School Food Authority Code of Conduct**

The District seeks to conduct all procurement procedures in compliance with state and federal regulations and to prohibit conflicts of interest with employees engaged in the selection, award and administration of contracts.

No employee, officer, or agent of the District may participate in the selection, award, or administration of a contract supported by Federal, State, or local funds if he or she has a real or apparent conflict of interest. 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.

No officer, employee, or agent of the District may solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

Section 800 – Support Services  
School Food Services  
School Food Procurement

File: 802.07

Officers, employees, or agents of the District who violate this policy shall be subject to appropriate disciplinary actions.

Legal Reference:       2 CFR 200 Uniform Admin. Reqrmts, Cost Principles,  
                                  and Audit Reqrmts for Federal Awards  
                                  7 CFR 210 National School Lunch Program  
                                  2 CFR 200.317-326 Super Circular  
                                  7 CFR 210.21 NSLP Procurement  
                                  7 CFR 220.16 Breakfast Program  
                                  7 CFR 225 Summer Food Service Program  
                                  7 CFR 3016—Uniform Admin. Reqrmts For Grants And  
                                  Coop. Agreements To State And Local Govmnts

## Section 1000 – Community/Educational Agency Relations

### Public Participation in the School District

#### Title I Parent and Family Member Engagement

File: 1005.02

The district commits to meeting all requirements of the No Child Left Behind Act of 2001 including Every Student Succeeds Act (ESSA) amendments as they apply to all Title 1 programs conducted within the District. For the purpose of this policy “parents and family members” means “parents and persons in a parental relation to the student.” This Policy will be distributed to all parents annually, in a language that parents can understand.

The written District parent and family engagement policy has been developed jointly with, updated periodically and distributed to parents and family members of participating children and the local community in an understandable and uniform format. This policy agreed on by such parents describes the means for carrying out the requirements as listed below.

1. Parents and family members of all students are welcomed and encouraged to become involved with their child’s school and education; this includes parents and family members that have limited English proficiency, limited literacy, are economically disadvantaged, have disabilities, racial or ethnic minority background or are migratory children. Information related to school and parent programs, meetings, school reports and other activities are sent to the parents of participating children in a format, and to the extent practicable, in a language the parents can understand.
2. Parents are involved in the planning, review, evaluation and improvement of the Title I program, Parent and Family Engagement Policy and the School-Parent Compact at an annual parent meeting scheduled at a convenient time. This would include the planning and implementation of effective parent and family involvement activities.
3. Conduct, with meaningful parent and family involvement, an annual evaluation of the content and effectiveness of the Parent and Family Engagement Policy. Use the evaluation findings to design evidence-based strategies for more effective parental involvement, and to revise the Parent and Family Engagement Policy.
4. Opportunities are provided for parents and family members to participate in decisions related to the education of their child/children. The school and local educational agency shall provide other reasonable support for parental involvement activities.
5. Parents of participating children will be provided timely information about programs under this part, a description and explanation of the curriculum in use, the forms of academic assessment used to measure student progress and the achievement levels of the challenging State academic standards. The school will provide assistance, opportunities, and/or materials and training to help parents work with their children to improve their children’s academic achievement in a format, and when feasible, in a language the parents and family members can understand.

Section 1000 – Community/Educational Agency Relations

Public Participation in the School District

Title I Parent and Family Member Engagement

File: 1005.02

6. Educate teachers, specialized instructional support personnel, principals, and other school leaders, with the assistance of parents in the value and utility of contributions of parents, how to reach out to, communicate with and work with parents as equal partners.

7. Coordinate and integrate parental involvement programs and activities with other Federal, State and local programs, including preschool programs that encourage and support parents in more fully participating in the education of their children.

~~The district commits to meeting all requirements of the No Child Left Behind Act of 2001 including Every Student Succeeds Act (ESSA) amendments as they apply to all Title 1 programs conducted within the District. For the purpose of this policy "parents and family members" means "parents and persons in a parental relation to the student." This Policy will be distributed to all parents annually, in a language that parents can understand.~~

~~The District recognizes the unique needs of students who are being served through the Title 1 Program and stresses the importance of parent and family member involvement in the academic success of their children. Opportunities will be provided for parent and family member involvement in their child's education in the following manner:~~

- ~~1. Parents and family members will be involved in the planning, review, development and approval of the Parent and Family Member Engagement Policy through at least one annual meeting held at a convenient time during the first semester.~~
- ~~2. The District will strive to build the capacity for strong engagement of the school, parents and family members by developing School/Parent Compacts to strengthen communication between the home and school:
  - ~~• By providing annual meetings in Title 1 buildings to explain Title 1 to parents and family members;~~
  - ~~• By training parents and family members in how to help their children at home;~~
  - ~~• By sharing district standards, benchmarks, and assessments to parents and family members and explaining to them how to help monitor the progress of their children; and~~
  - ~~• By providing parent and family member resource centers at each site.~~~~
- ~~3. Parents and family members will be provided timely information regarding the District's curriculum, academic assessments used, and proficiency levels expected of all students through the student handbook, parent/teacher conferences, report cards and progress reports along with other communications opportunities.~~
- ~~4. Parents and family members will be provided opportunities to participate, as appropriate, in decisions relating to the education of their children regarding such~~

## Section 1000 – Community/Educational Agency Relations

### Public Participation in the School District

#### Title I Parent and Family Member Engagement

File: 1005.02

~~matters as curriculum, assessments and student performance standards through the School Improvement Plan, Title 1 reviews and plans, and other means as available.~~

- ~~5. The District will coordinate and integrate parent and family member engagement programs and activities with other community programs such as Head Start, Reading First, Title III and Migrant programs, public libraries, public preschools, instructional support services and other federal, state and local programs.~~
- ~~6. Parents and family members will be provided assistance, opportunities, and/or materials to build their capacity for strong parent and family member engagement and help them understand the topics relating to their child's academic achievement. This will be done in a language they can understand including participation of parents and family members with limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children.~~
- ~~7. The District will conduct an annual evaluation by written survey, telephone survey, or in person, of the content and effectiveness of the Title 1 Parent and Family Member Engagement Policy and its procedural elements. The survey will be used by the District to guide implementation of the Title 1 program, to determine if needs are being met, and reduce barriers to participation.~~

Legal Reference:      Neb. Statute 79-530 to 533  
                                 Title 92, Chapter 51, Nebraska Administrative Code  
                                 No Child Left Behind, Title 1, Sec. 1118, P.L. 107-110  
                                 Every Student Succeeds Act (ESSA)

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7

O'NEILL, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2018



DANA F. COLE  
& COMPANY<sup>LLP</sup>  
CERTIFIED PUBLIC ACCOUNTANTS



**DANA F. COLE  
& COMPANY<sub>LLP</sub>**  
CERTIFIED PUBLIC ACCOUNTANTS

112 NORTH SIXTH STREET  
PO BOX 359  
O'NEILL, NEBRASKA 68763  
T: 402.336.2030 F: 402.336.3276

DANACOLE.COM

November 5, 2018

To the Board of Education  
O'Neill Public Schools District No. 7  
P.O. Box 230  
O'Neill, NE 68763

RE: AU-C 260

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of O'Neill Public Schools District No. 7 for the year ended August 31, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards and the Uniform Guidance*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 25, 2018. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by O'Neill Public Schools District No. 7 are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended August 31, 2018. We noted no transactions entered into by the O'Neill Public Schools District No. 7 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of the Basis of Accounting in Note 1 to the financial statements because the cash basis of accounting is not in conformity with generally accepted accounting principles used in the United States, but is in conformity with the accounting practices prescribed and permitted by the State of Nebraska Department of Education.

The financial statement disclosures are neutral, consistent, and clear.

##### *Preparation of Financial Statements*

We prepared a draft of the financial statements and related notes. Management was responsible to oversee our services and review and approve such financial statements prior to issuance.

O'Neill Public Schools District No. 7  
November 5, 2018  
Page two

RE: AU-C 260

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Audit adjustments recorded by the District are attached. There were no unposted adjustments.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 5, 2018.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the O'Neill Public Schools District No. 7's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the O'Neill Public Schools District No. 7's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### Other Matters

We were engaged to report on the General Fund Combining Schedule, individual fund statements, and the Schedule of Expenditures of Federal Awards which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that

O'Neill Public Schools District No. 7  
November 5, 2018  
Page three

RE: AU-C 260

the information complies with the cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on Management's Discussion and Analysis, General Fund - Schedule of Cash Disbursements, and the Activities Fund - Schedule of Changes in Cash Balances, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of O'Neill Public Schools District No. 7 and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,



DONITA D. POKORNY  
For the Firm

e-mail: pokorny@danacole.com

DDP:tjc

Client: 123800 - O'Neill Public Schools District No. 7  
 Engagement: 123800-002 - O'Neill Public Schools District No. 7  
 Period Ending: 8/31/2018  
 Trial Balance: TB-01 - General Fund Trial Balance  
 Workpaper: 401-04A - Gen Fd-Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>		C-01a		
To record County Treasurer balance				
0-0-01 105	County Treasurer Cash		177,779.00	
01 00 1115	Carline Tax		480.00	
01 00 1911	Local License Fees		433.00	
01 00 2110	County Fines and License Fees		484.00	
01 00 3133	Nameplate Capacity Tax		41,872.00	
01 00 1100	Taxes Levied			216,485.00
01 00 1125	Motor Vehicle Taxes			4,060.00
01 00 1921	Police Court Fees			503.00
01 00 3180	Pro-Rate Motor Vehicle			
<b>Total</b>			<u>221,048.00</u>	<u>221,048.00</u>
<b>Adjusting Journal Entries JE # 2</b>				
Lease Payment Reclass				
1-2-01 2620 520	CAPITAL OUTLAY - SEC		533,909.00	
01 2620 831 000	Redemption of Principal			520,000.00
01 2620 835 000	Interest on Short Term Debt			13,909.00
<b>Total</b>			<u>533,909.00</u>	<u>533,909.00</u>
<b>Adjusting Journal Entries JE # 8</b>				
Reclassify Refund from Birch and Reimbursement from ESU 7				
1150 580 000 0000 C	Travel Trans, Meals, Hotel ELL		279.00	
1150 580 000 0000 C	Travel Trans, Meals, Hotel ELL		329.00	
1200 382 000 1235 C	Dist Ed & Telecommunications -		38.00	
1200 382 000 1235 C	Dist Ed & Telecommunications -		38.00	
01 00 5690	Other Non-Revenue Receipts			684.00
<b>Total</b>			<u>684.00</u>	<u>684.00</u>

Client: 123800 - O'Neill Public Schools District No. 7  
 Engagement: 123800-002 - O'Neill Public Schools District No. 7  
 Period Ending: 8/31/2018  
 Trial Balance: TB-05 - TB - Activity Fund  
 Workpaper: 401-04B - Activity Fund-Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>				
Reclass transfer from General Fund				
05 00 1790 0100	RECEIPTS ATHLETICS		30,000.00	
05 00 1790 0150	RECEIPTS-ACTIVITIES		21,000.00	
05 1790	TRANSFER FROM GENERAL			51,000.00
<b>Total</b>			<b>51,000.00</b>	<b>51,000.00</b>

Client: 123800 - O'Neill Public Schools District No. 7  
 Engagement: 123800-002 - O'Neill Public Schools District No. 7  
 Period Ending: 8/31/2018  
 Trial Balance: TB-08 - TB - Building Fund  
 Workpaper: 401-04E - Building Fd-Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 2</b>		<b>C-01b</b>		
To adjust County Treasurer balance				
08 0 105	Cash at County Treasurer		146,757.00	
08 00 1115	Carline Tax		8.00	
08 00 3133	Nameplate Capacity Tax		3,164.00	
08 00 1100	Taxes Levied			149,929.00
08 00 3130	Homestead Exemption			
<b>Total</b>			<u><u>149,929.00</u></u>	<u><u>149,929.00</u></u>



**DANA F. COLE  
& COMPANY LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

112 NORTH SIXTH STREET  
PO BOX 359  
O'NEILL, NEBRASKA 68763  
T: 402.336.2030 F: 402.336.3276

**DANACOLE.COM**

November 5, 2018

To the Board of Education  
O'Neill Public Schools District No. 7  
P.O. Box 23  
O'Neill, NE 68763

Dear Members of the Board:

Our audit for O'Neill Public Schools District No. 7 for the year ended August 31, 2018, included tests of compliance necessary to conform to current Auditing Standards Generally Accepted in the United States of America and *Government Auditing Standards*. The audit also included tests for compliance with the calculation of Average Daily Membership reported on the Annual Statistical Summary Report as specified in 92 NAC 2, requirements of the Nebraska Budget Act (commencing with Section 13-501 R.R.S.), and the Tax Equity and Educational Opportunities Support Act (commencing with Section 79-1001 R.R.S.).

Our audit included testing of membership and attendance documentation that we determined necessary to conduct our audit in accordance with GAS, GAAS, and NDE Rule 1 requirements. In addition, we considered the District's controls over such reporting to determine appropriate audit procedures. Providing an opinion on compliance with the requirements related to the above reporting or on internal controls over such reporting were not objectives of our audit and, accordingly, we do not express any such opinions.

As a result of the above tests of compliance over O'Neill Public Schools District No. 7's student membership and attendance reporting we state the following:

1. We documented the District's policies and procedures for collecting student membership and attendance data.
2. We determined that the District was following its policies and procedures for collecting student census data.
3. We determined that attendance at the District is collected at least daily and calculated to the nearest tenth of a day.
4. We determined that the District maintains a cumulative attendance and membership record for each student.
5. We determined that the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.

O'Neill Public Schools District No. 7  
November 5, 2018  
Page two

6. We selected a sample of students from the District's attendance records for the year ended August 31, 2018, and traced the students to students' enrollment files to verify that the sample of students were enrolled as students of the District for the dates claimed in the attendance records.
7. We traced the totals reported by the District on its quarterly Student Summary Attendance report to the District's census recordkeeping system for all four quarters included in the fiscal year ended August 31, 2018.

This letter is intended solely for the information and use of the Board of Education, management, others within the District, and the Nebraska Department of Education and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,

*Dana F. Cole & Company, LLP*  
DANA F. COLE & COMPANY, LLP

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7

O'NEILL, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2018

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
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**DANA F. COLE  
& COMPANY LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
O'Neill Public Schools District No. 7  
O'Neill, Nebraska

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of O'Neill Public Schools District No. 7, O'Neill, Nebraska, as of and for the year ended August 31, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

#### *Auditors' Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of O'Neill Public Schools District No. 7, O'Neill, Nebraska, as of and for the year ended August 31, 2018, and the respective changes in financial position - cash basis, thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

## ***Basis of Accounting***

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

## ***Other Matters***

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise O'Neill Public Schools District No. 7, O'Neill, Nebraska's basic financial statements. The Management's Discussion and Analysis on pages 4 - 8 and the supplementary information on pages 31 - 52 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards on pages 28 - 30 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information on pages 31 - 45 and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 31 - 45 and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, O'Neill Public Schools District No. 7, O'Neill, Nebraska's basic financial statements for the year ended August 31, 2017, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise O'Neill Public Schools District No. 7, O'Neill, Nebraska's basic financial statements as a whole. The supplementary information on pages 33 - 44 related to the August 31, 2017, financial statements is presented for purposes of additional analysis and is not a required part of the basic

financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 supplementary information on pages 33 - 44 is fairly stated in all material respects in relation to the basic financial statements from which it has been derived.

The Management's Discussion and Analysis on pages 4 - 8 and the supplementary information included on pages 46 - 52, which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2018, on our consideration of O'Neill Public Schools District No. 7, O'Neill, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering O'Neill Public Schools District No. 7, O'Neill, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

O'Neill, Nebraska  
November 5, 2018

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis (MD & A) of the O'Neill Public Schools District No. 7 provides an overview and analysis of the District's fiscal activities for the year. The intent of the MD & A is to look at the District's financial performance as a whole. Please read it in conjunction with the District's financial statements and notes thereon, which follow this section.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The District has adopted the provisions of Statement No. 34 of the Governmental Accounting Standards Board, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement No. 34 established standards for external financial reporting for all state and local government entities.

This annual report consists of three parts: (1) Management's Discussion and Analysis; (2) the Basic Financial Statements; and (3) Supplementary Information.

The accompanying basic financial statements have been prepared on the cash basis of accounting; in that all expenses are recorded at the time of payment and income is reported at the time of receipt.

Separate financial statements are provided for governmental funds and fiduciary funds. Examples of governmental funds include: General Fund, School Nutrition Fund, Special Building Fund, Student Fee Fund, and Capital Projects Fund. Proprietary funds are used to account for the District's business-type activities. The District has no business-type activities. Fiduciary funds report assets held in a trustee or agency capacity for others and, therefore, cannot be used to support the District's own programs. The Activities Fund, an agency fund, is the District's fiduciary fund type.

For financial reporting purposes, the O'Neill Building Corporation is blended into the basic financial statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data about the financial statements of the District's commitments, risk management, and long-term debt obligations that are not reported in the financial statements.

**FINANCIAL HIGHLIGHTS - GOVERNMENT-WIDE**

The District's total net position was \$14,240,292 and \$4,492,313 at August 31, 2018 and 2017, respectively.

	2018	2017	Dollar Change	Percent Change
Cash	2,593,840	2,533,592	60,248	2.4
Restricted cash	9,363,195		9,363,195	
Cash at County Treasurer	2,283,257	1,958,721	324,536	16.6
Total	<u>14,240,292</u>	<u>4,492,313</u>	<u>9,747,979</u>	217.0

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL HIGHLIGHTS - GOVERNMENT-WIDE (Continued)

	2018	2017	Dollar Change	Percent Change
Restricted for capital outlay	977,122	570,366	406,756	71.3
Restricted for student fees	37,365	29,456	7,909	26.9
Restricted for construction	9,363,195		9,363,195	
Unrestricted	<u>3,862,610</u>	<u>3,892,491</u>	<u>(29,881)</u>	(0.8)
Total	<u><u>14,240,292</u></u>	<u><u>4,492,313</u></u>	<u><u>9,747,979</u></u>	217.0

The results of this year's operation as a whole are reported in the Statement of Activities and Net Position - Cash Basis on pages 9 - 11. All disbursements are reported in the first column. Specific charges, grants, receipts, and subsidies that directly relate to specific disbursement categories are represented to determine the final amount of the District's activities that are supported by general receipts. The largest general receipt is the local taxes assessed to community taxpayers; we received only \$172,213 in the form of state aid. The funding formula used \$1.0000 per \$100 of valuation to calculate District resources, which further reduced our state aid, since actual General Fund local resources were only collected at the \$0.689478 level. We also requested tax dollars for the Building Fund in the amount of \$0.099398, which was an increase over the previous year. The legislature continues to study the state funding formula due to inequities in distributions to all state schools and the impact that has had on property taxes, particularly in rural areas of the state. It would be hoped that any changes would increase the amount of aid provided to our district, which could then lower our property tax requirement. The District's 2018 valuation was down by 0.20%. The District continues to strive to keep our General Fund levy as low as possible. The 2018 - 2019 General Fund levy is \$0.708847. The Building Fund levy for 2018 - 2019 was set at \$0.139821. The increase in the general and building funds will help fund the Jr. Sr. High building project that began in July of 2018. The project should be complete by May of 2020. Lease purchase funding is being used to finance this project. Nameplate capacity taxes of around \$1,000,000 per year will also assist in financing this project. The energy project completed during the summer 2016 was also financed via lease purchase and will be paid for in June of 2020.

Below is information from the Statement of Activities and Net Position, rearranged slightly, so you can see our total receipts and disbursements for the year.

	2018	2017	Dollar Change	Percent Change
<b>RECEIPTS</b>				
Charges for services	197,841	181,032	16,809	9.3
Operating grants and contributions	1,663,474	1,481,372	182,102	12.3
Taxes	9,367,177	8,235,590	1,131,587	13.7

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

FINANCIAL HIGHLIGHTS - GOVERNMENT-WIDE (Continued)

	2018	2017	Dollar Change	Percent Change
<b>RECEIPTS (Continued)</b>				
Motor vehicle taxes	527,476	517,833	9,643	1.9
Other taxes	121,014	146,860	(25,846)	(17.6)
Interest	23,849	51,464	(27,615)	(53.7)
County fines and license fees	44,972	54,390	(9,418)	(17.3)
State aid	172,213	46,158	126,055	273.1
State apportionment	137,716	131,484	6,232	4.7
Homestead exemption	83,206	76,853	6,353	8.3
Property tax credit	802,869	654,258	148,611	22.7
Personal property tax credit	50,770	44,491	6,279	14.1
Nameplate capacity tax	549,958	90,071	459,887	510.6
Unrestricted federal and state grants	53,371	73,115	(19,744)	(27.0)
Other	52,717	34,827	17,890	51.4
Total receipts	<u>13,848,623</u>	<u>11,819,798</u>	<u>2,028,825</u>	17.2
<b>DISBURSEMENTS</b>				
Instruction	7,415,213	7,172,518	242,695	3.4
Categorical grants	2,438		2,438	
State programs	7,428	12,551	(5,123)	(40.8)
Federal programs	589,910	476,641	113,269	23.8
Support services	3,059,247	2,688,480	370,767	13.8
General and administrative	878,343	788,371	89,972	11.4
School lunch program	443,629	374,069	69,560	18.6
Summer school	2,624	9,293	(6,669)	(71.8)
Capital outlay	1,065,007	1,028,173	36,834	3.6
Debt service	210,868	77,881	132,987	170.8
Total disbursements	<u>13,674,707</u>	<u>12,627,977</u>	<u>1,046,730</u>	8.3
<b>OTHER FINANCING SOURCES</b>				
Loan proceeds	<u>9,574,063</u>		<u>9,574,063</u>	
<b>CHANGE IN NET POSITION</b>	9,747,979	(808,179)	10,556,158	(1,306.2)
<b>NET POSITION - beginning</b>	<u>4,492,313</u>	<u>5,300,492</u>	<u>(808,179)</u>	(15.2)
<b>NET POSITION - ending</b>	<u>14,240,292</u>	<u>4,492,313</u>	<u>9,747,979</u>	217.0

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**GOVERNMENTAL FUNDS FINANCIAL ANALYSIS AND BUDGETARY HIGHLIGHTS**

For budgetary purposes and NDE reporting, the General Fund is divided into the following components: General Fund, Depreciation Fund, and Employee Benefit Fund. Also, the activities of the O'Neill Building Corporation are not required for inclusion in budget and NDE's Annual Financial Report. The following analysis is based on the budgetary basis as reported in the supplementary schedules to the report.

The fund balance of the General Fund increased by \$81,522, as compared with a decrease of \$724,819 for the prior year. The Building Fund increased by \$406,756.

During the 2017 - 2018 fiscal year, the District's General Fund receipts of \$12,010,353 were more than the budgeted receipts of \$11,760,979 by \$249,374, or 2.12%. Actual receipts increased by \$1,327,471 or 12.43%, from the prior year. Federal receipts increased \$84,192 for 2017 - 2018.

The District's General Fund disbursements, \$11,928,831, were \$159,937, or 1.32%, less than this year's budget. This represents an increase of \$521,130, or 4.57%, over the previous year's actual spending of \$11,407,701. Regular instructional disbursements increased \$115,465.

Special education costs for the year, including transportation and preschool costs, were \$1,774,172. Of those costs, \$911,937 was directly funded with state and federal funds.

There is also a lease-purchase agreement between BOKF, National Association, and O'Neill Public Schools District No. 7 for the High School HVAC system completed in 2016. Lease payments made during the 2017 - 2018 year amounted to \$1,065,007. The lease will be complete in the 2019 - 2020 school year.

There are three lease-purchase agreements between the O'Neill Educational Building Corporation and O'Neill Public Schools District No. 7 for the high school building. Lease proceeds received during the 2017 - 2018 year amounted to \$9,574,063. These leases will be completed in the 2024 - 2025 school year.

Assessed valuation for the District was \$1,321,089,792, an increase of 8.25% over fiscal year 2017 affiliated valuation of \$1,220,430,813.

Tax levies for the previous two years are as follows:

	Year 2017 - 2018	Year 2016 - 2017
Property Tax Levies		
General Fund	0.689478	0.688089
Special Building Fund	0.099398	0.051989
Total	<u>0.788876</u>	<u>0.740078</u>

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**ECONOMIC FACTORS AND CURRENT ISSUES**

The State imposes both disbursement limits and levy limits on school districts. The budget for 2018 - 2019 for the General Fund is \$12,365,992, which is \$879 less than the disbursements allowed. The General Fund affiliated tax levy is \$0.708847 and the Building Fund levy is \$0.139821 for a total levy of \$0.848668, which is in compliance with the 1.05 levy limit.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

If you have questions about this report, contact the Superintendent's Office of the O'Neill Public Schools District No. 7, O'Neill, Nebraska.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2018

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
<b>FUNCTIONS/PROGRAMS</b>				
Governmental Activities				
Regular instruction	5,737,805	13,140	9,850	(5,714,815)
Special education programs	1,677,408		710,797	(966,611)
Support services				
Pupils	712,229	17,032		(695,197)
Staff	336,693			(336,693)
Vehicle acquisition and maintenance	1,351			(1,351)
Maintenance and operation of building and plant	1,695,222	7,071	82,682	(1,605,469)
Regular pupil transportation	216,988			(216,988)
Special education pupil transportation	96,764		14,253	(82,511)
General and administrative				
General administration	328,343			(328,343)
Office of the Principal	425,460			(425,460)
Business services	124,540			(124,540)
State categorical programs	2,438			(2,438)
State programs	7,428		7,428	
Federal programs	589,910		572,496	(17,414)
Summer school	2,624			(2,624)
School lunch program	443,629	160,598	265,968	(17,063)
Capital outlay	1,065,007			(1,065,007)
Debt service				
Fees	210,868			(210,868)
Total governmental activities	<u>13,674,707</u>	<u>197,841</u>	<u>1,663,474</u>	<u>(11,813,392)</u>

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2018

					Net (Disbursements) Receipts and Changes in Net Position
					Primary Government
	Disburse- ments	Charges for Services	Operating Grants and Contributions		Total Governmental Activities
General Receipts					
Taxes					
Property taxes					9,367,177
Motor vehicle taxes					527,476
Other taxes					121,014
Interest					23,849
County fines and license fees					44,972
State aid					172,213
Homestead exemption					83,206
Property tax credit					802,869
Personal property tax credit					50,770
Nameplate capacity tax					549,958
State apportionment					137,716
Unrestricted federal and state funds					53,371
Other					52,717
Total general receipts					11,987,308
 OTHER FINANCING SOURCES					
Note proceeds					9,574,063
 CHANGE IN NET POSITION					9,747,979
 NET POSITION, cash basis, beginning of year					4,492,313
 NET POSITION, cash basis, end of year					14,240,292

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2018

					Net (Disbursements) Receipts and Changes in Net Position
				<u>Program Receipts</u>	<u>Primary Government</u>
	Disburse- ments	Charges for Services	Operating Grants and Contributions		Total Governmental Activities
<b>ASSETS</b>					
Cash					2,593,840
Restricted cash					9,363,195
Cash at County Treasurer					<u>2,283,257</u>
<b>TOTAL ASSETS</b>					<u><u>14,240,292</u></u>
<b>NET POSITION</b>					
Restricted					
Student fees					37,365
Capital outlay					977,122
Construction project					9,363,195
Unrestricted					<u>3,862,610</u>
<b>TOTAL NET POSITION</b>					<u><u>14,240,292</u></u>

See accompanying notes to financial statements.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
 O'NEILL, NEBRASKA  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS AND  
 STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2018

	Major Funds					Total Governmental Funds
	General Fund	School Nutrition Fund	Special Building Fund	Student Fee Fund	Capital Projects Fund	
<b>RECEIPTS</b>						
Taxes						
Property taxes	8,253,240		1,113,937			9,367,177
Motor vehicle taxes	527,476					527,476
Other taxes	105,766		15,248			121,014
Interest	23,634		215			23,849
School lunch program		160,598				160,598
County fines and license fees	44,972					44,972
State receipts	2,374,036	1,773	204,932			2,580,741
Federal receipts	585,959	264,195	26,510			876,664
Other	97,334	21	31,745	17,032		146,132
Total receipts	<u>12,012,417</u>	<u>426,587</u>	<u>1,392,587</u>	<u>17,032</u>		<u>13,848,623</u>
<b>DISBURSEMENTS</b>						
Regular instruction	5,737,805					5,737,805
Special education programs	1,677,408					1,677,408
Support services						
Pupils	703,106			9,123		712,229
Staff	336,693					336,693
Vehicle acquisition and maintenance	1,351					1,351
Maintenance and operation of building and plant	1,240,489		454,733			1,695,222
Regular pupil transportation	216,988					216,988
Special education pupil transportation	96,764					96,764

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
 O'NEILL, NEBRASKA  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS AND  
 STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2018

	Major Funds					Total Governmental Funds
	General Fund	School Nutrition Fund	Special Building Fund	Student Fee Fund	Capital Projects Fund	
DISBURSEMENTS (Continued)						
General and administrative	328,343					328,343
General administration	425,460					425,460
Office of the Principal	124,540					124,540
Business services	2,438					2,438
State categorical programs	7,428					7,428
State programs	589,910					589,910
Federal programs	2,624					2,624
Summer school		443,629				443,629
School lunch program			531,098			531,098
Capital outlay	533,909					533,909
Debt Service						
Fees						
Total disbursements	12,025,256	443,629	985,831	9,123	210,868	13,674,707
RECEIPTS OVER (UNDER) DISBURSEMENTS	(12,839)	(17,042)	406,756	7,909	(210,868)	173,916
OTHER FINANCING SOURCES						
Loan proceeds					9,574,063	9,574,063
NET CHANGE IN FUND BALANCES	(12,839)	(17,042)	406,756	7,909	9,363,195	9,747,979
FUND BALANCES, beginning of year	3,747,220	145,271	570,366	29,456		4,492,313
FUND BALANCES, end of year	3,734,381	128,229	977,122	37,365	9,363,195	14,240,292

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS AND  
STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2018

	Major Funds					Total Governmental Funds
	General Fund	School Nutrition Fund	Special Building Fund	Student Fee Fund	Capital Projects Fund	
ASSETS						
Cash	1,731,740	128,229	696,506	37,365		2,593,840
Restricted cash					9,363,195	9,363,195
Cash at County Treasurer	<u>2,002,641</u>		<u>280,616</u>			<u>2,283,257</u>
TOTAL ASSETS	<u>3,734,381</u>	<u>128,229</u>	<u>977,122</u>	<u>37,365</u>	<u>9,363,195</u>	<u>14,240,292</u>
FUND BALANCES						
Restricted						977,122
Capital outlay			977,122			37,365
Student fees				37,365		9,363,195
Construction project					9,363,195	
Assigned						207,687
Subsequent year's budget	207,687					128,229
Lunch program		128,229				585,970
Capital outlay	585,970					10,220
Employee benefits	10,220					2,930,504
Unassigned	<u>2,930,504</u>					<u>14,240,292</u>
TOTAL FUND BALANCES	<u>3,734,381</u>	<u>128,229</u>	<u>977,122</u>	<u>37,365</u>	<u>9,363,195</u>	<u>14,240,292</u>

See accompanying notes to financial statements.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
STATEMENT OF NET POSITION - CASH BASIS  
FIDUCIARY FUNDS  
AUGUST 31, 2018

	<u>Agency Funds</u> Activities Fund
ASSETS	
Cash	<u>204,033</u>
LIABILITIES	
Due to student groups and activities	<u>204,033</u>
TOTAL NET POSITION	<u>- 0 -</u>

See accompanying notes to financial statements.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of the O'Neill Public Schools District No. 7, O'Neill, Nebraska (the District).

Reporting Entity

The O'Neill Public Schools District No. 7, O'Neill, Nebraska's Board of Education is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

The concept underlying the definition of the financial reporting entity is that elected officials are accountable to their constituents for their actions. As required by accounting principles generally accepted in the United States of America, the financial reporting entity includes both the primary government and all of its component units as defined by Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*. An organization other than a primary government serves as a nucleus for a reporting entity when it issues separate financial statements. The O'Neill Public Schools District No. 7 is not a component unit of another primary government reporting entity.

The O'Neill Educational Building Corporation is a legally separate, nonprofit corporation, which is a component unit of the District. The Corporation was formed by the O'Neill Public Schools Board of Education in October 2010, to acquire property to be leased to and purchased by the District. The Corporation is governed by a three-person Board of Directors elected by the District's Board of Education. The services provided by the Corporation are so intertwined with the District that the Corporation is in substance the same as the District and it is reported as part of the District and blended into the District's basic financial statements. For budgetary reporting and NDE reporting on the Annual Financial Report to the State, the Corporation is not required for inclusion since it is a separate legal entity.

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

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of Statement No. 34 of the Government Accounting Standards Board *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement No. 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

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

The Statement of Activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Basic Financial Statements - Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements as applicable.

The financial transactions of the District are reported in individual funds in the fund financial statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts, and disbursements.

Fund Types

The accounts of the District are organized on the basis of funds, which are grouped into the following fund types:

Governmental Fund Types

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

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

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

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

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

School Nutrition Fund - The School Nutrition Fund is used to accommodate all aspects of the school lunch program and accounts for all receipts and disbursements of all child nutrition programs.

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

Student Fee Fund - A Student Fee Fund is used to collect fees for participation in extra-curricular activities, postsecondary education costs, and summer school or night school. The money is disbursed for the purposes for which it was collected from the students.

Capital Projects Fund - The Capital Projects Fund is used to account for resources that are restricted for major capital projects, that are not reportable in the District's Building Fund. The District reports the construction activities of the O'Neill Educational Building Corporation, a blended component unit, in this fund.

Fiduciary Fund Types.

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

Major Funds

The District reports all governmental funds as major funds. The General Fund and its components are considered one fund for reporting purposes.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

The District prepares its financial statements on the cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education; consequently, these statements represent a summary of the cash activity of the various funds of the District and do not include certain transactions that would be included if the District prepared its financial statements in accordance with accounting principles generally accepted in the United States of America, as applicable to governmental units. Under the cash basis, receipts are recognized when collected rather than when earned and expenses are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America, as applicable to governmental units.

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

Basis of Presentation

Financial statements for the District and its blended component unit are presented as of and for the fiscal year ended August 31, 2018.

Capital Assets

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

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

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

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

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Government-Wide Statements (Continued)

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

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

Restricted

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

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The District currently has no amounts classified in this category.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Assigned

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

Unassigned

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

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

Interfund Balances and Activities

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

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

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

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

In accordance with the cash basis of accounting, vacation and sick leave are recorded when paid.

Use of Estimates

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

NOTE 2. CASH AND INVESTMENTS

For the following disclosures, deposits - including checking accounts, savings accounts, money market accounts, and certificates of deposit - are all classified as cash on the financial statements.

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

Governmental activities	2,593,840
Fiduciary funds	<u>204,033</u>
Total cash and investments	<u><u>2,797,873</u></u>

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

Checking and savings accounts	2,762,873
Certificates of deposits	<u>35,000</u>
Total cash and investments	<u><u>2,797,873</u></u>

Maturities of certificates of deposits are as follows:

One year	30,000
Two years	<u>5,000</u>
Total certificates of deposit	<u><u>35,000</u></u>

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2018, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Investments

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

As defined by Governmental Accounting Standards Board Statement No. 3, the District had no investments as of August 31, 2018.

NOTE 3. RETIREMENT PLAN

**Plan Description**

The O'Neill Public Schools District No. 7 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2017, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

**Benefits Provided**

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: (1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service or (2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor (currently 2%) set by statute, and an actuarial factor based on age.

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

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

**Benefits Provided (Continued)**

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

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or two and one-half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent.

**Contributions**

Contribution provisions are established by State law and may be amended only by the Nebraska legislature. The State contribution is considered a nonemployer contribution since school employees are not employees of the State. The contribution rates (as a percentage of covered payroll for the year) were as follows:

- Members (employees): Each member contributed 9.78% of monthly salary.
- School District: The School District contributed 101% of the member contributions.
- State: The State contributed 2% of estimated payroll for the plan year.

The District's contribution to the Plan for its year ended August 31, 2018, was \$625,314.

**Plan Fiduciary Net Position**

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1.800.245.5712 or via the internet at [http://www.auditors.nebraska.gov/APA\\_Reports](http://www.auditors.nebraska.gov/APA_Reports).

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT

Building Project Notes

O'Neill Educational Building Corporation Tax-Exempt Lease Revenue Educational Facilities Notes, Series 2018A, 2018B and 2018C were issued March 28, 2018, for \$1,308,864, \$3,778,066, and \$4,487,133 respectively and are due serially each January 15 and July 15, starting January 15, 2019 through January 15, 2025. Interest at 3.17% is due semiannually. The lease obligation from the District to the Building Corporation will fund the annual debt payments.

The District entered into the three lease agreements with the O'Neill Educational Building Corporation on March 28, 2018, for the lease of the high school building and site. The District will pay lease payments by January 1 and July 1 annually. The lease payments will be equal to the payments due on the notes issued in March 2018. The leases shall end on January 15, 2025. The lease payments will be paid from the General and Building Funds.

For financial statement reporting purposes only, the activities of the Corporation are blended into the financial statements of the District as a whole, and the lease payment is reported as payments on the debt. For budget and other state reporting, the payments are reported as lease payments and the activities of the Corporation are not required for inclusion since it is a separate legal entity.

Capital Leases

Apple

A lease-purchase agreement with Apple Inc., dated May 2015, required annual payments of \$109,227 each May 1 through 2018. A market interest rate of 1.90% was applied to the lease terms, and the purchase price (as discounted) at inception was \$424,840. The payment has been classified as a regular instruction disbursement. The District paid the final lease payment in April 2018.

BOKF - HVAC

A lease-purchase agreement with the BOKF, National Association, dated April 15, 2016, requires semi-annual payments ranging from \$510,000 to \$525,000 each June 15 and December 15 through June 15, 2020. A market interest rate of 0.60% to 1.20% was applied to the lease terms, and the purchase price (as discounted) at inception was \$4,145,000. A payment of \$520,000 has been accounted for as a General Fund disbursement and a payment of \$515,000 has been accounted for as a Building Fund disbursement.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT (Continued)

Changes in Long-Term Debt

Changes in long-term debt were as follows:

	Building Project Notes	Apple Lease	HVAC Lease
Balance, beginning of year		107,191	3,125,000
Note proceeds	9,574,063		
Principal payments		107,191	1,035,000
Balance, end of year	<u>9,574,063</u>	<u>107,191</u>	<u>2,090,000</u>

Future Maturities

Maturities on the long-term debt are as follows:

Years Ending August 31,	Capital Leases			
	Building Project		HVAC	
	Principal	Interest	Principal	Interest
2019	542,058	389,614	1,040,000	20,268
2020	581,609	281,742	1,050,000	9,319
2021	2,057,604	251,699		
2022	2,123,347	185,956		
2023	2,191,191	118,113		
2024 - 2025	<u>2,078,254</u>	<u>61,414</u>		
	<u>9,574,063</u>	<u>1,288,538</u>	<u>2,090,000</u>	<u>29,587</u>

NOTE 5. TRANSFERS

The General Fund transferred \$51,000 to the Activities Fund for support of various activities.

NOTE 6. TAX ABATEMENTS

The District is subject to property tax abatements granted by the City of O'Neill, Nebraska, through Tax Incremental Financing (TIF) agreements with various developers. The incremental increase in valuation from the development is not included in the District's available valuation base until the TIF agreement has expired which is generally 15 years. The incremental taxes, including the District's share is returned to the developer, effectively rebating the taxes on the increased valuation.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 6. TAX ABATEMENTS (Continued)

Information relevant to the tax abatements impacting the District for the year ending August 31, 2018, are as follows:

Total TIF valuation 2017	6,175,465
District's total levy (per \$100 valuation)	0.788876
District's share of tax abatement	48,717

NOTE 7. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to offset these certain risks. To manage its workers' compensation, the District has joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of workers' compensation. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

NOTE 8. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

In January 2017, GASB issued Statement 84, *Fiduciary Activities*. This statement is effective for fiscal years beginning after December 15, 2018. The District did not early implement this statement. GASB 84 establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. Certain fiduciary activities meeting the new criteria will be renamed as custodial funds and a statement of changes will be a required financial statement. When adopted, GASB 84 may have a significant effect on the District's financial reporting for the Activities Fund currently reported as an agency fund.

In June 2017, GASB issued Statement 87, *Leases*. This statement is effective for fiscal years beginning after December 15, 2019. The District did not early implement this statement. When adopted, GASB 87 will require disclosure of the timing significance, and purpose of a government's leasing arrangements. When adopted, GASB 87 will not have a material effect on the financial statements other than possible disclosures in the notes.

NOTE 9. COMMITMENTS

As of August 31, 2018, construction of the Jr. Sr. High building project was underway. The total construction contract was \$13,687,329, with \$454,732 paid through year end. The project will be completed by May 2020. The project will be financed by lease-purchase agreements.

NOTE 10. SUBSEQUENT EVENTS

In preparing the financial statement, the District has evaluated events and transactions for potential recognition or disclosure through November 5, 2018, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2018

Federal Grantor/Pass-Through Grantor/ Program Title	Pass Through Entity Identifying Number	CFDA Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through Nebraska Department of Health and Human Services Medicaid Cluster			
Medical Assistance Program	47-6003391	93.778	<u>13,217</u>
<u>U.S. Department of Education</u>			
Special Education Cluster (IDEA) Passed through Nebraska Department of Education			
Special Education Grants to States	45-0007-000	84.027	203,881
Special Education - Preschool Grants	45-0007-000	84.173	2,876
Special Education - State Personnel Development	45-0007-000	84.323	<u>8,678</u>
Total Special Education Cluster (IDEA)			<u>215,435</u>
Title 1 Cluster Passed through Nebraska Department of Education			
Title 1 Basic	45-0007-000	84.010	<u>174,793</u>
Career and Technical Education Passed through Nebraska Department of Education			
	45-0007-000	84.048	<u>59,881</u>
Passed through Nebraska Department of Education			
Twenty-First Century Community Learning Centers			
	450007-449013-14	84.287	57,739
Title II, Part A ESEA/ESSA Supporting Effective Instruction			
	45-0007-000	84.367	25,279
Student Support and Academic Enrichment Program			
	45-0007-000	84.424	51,062

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2018

Federal Grantor/Pass-Through Grantor/ Program Title	Pass Through Entity Identifying Number	CFDA Number	Federal Expenditures
<u>U.S. Department of Education (Continued)</u>			
Passed through Educational Service Unit No. 7			
Title II Limited English	45-0007-000	84.365	4,478
Title 1, Part C, Migrant	45-0007-000	84.011	<u>1,243</u>
Total U.S. Department of Education			<u>589,910</u>
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster			
Passed through Nebraska Department of Education			
National School Lunch Program	45-0007-000	10.555	212,015
School Breakfast Program	45-0007-000	10.553	40,227
Summer Food Services Program	45-0007-000	10.559	11,953
Passed through Nebraska Department of Health and Human Services			
Commodity Supplemental Food Program - Food Commodities Received - Noncash Award			
	47-6003391	10.555	<u>22,299</u>
Total U.S. Department of Agriculture			<u>286,494</u>
TOTAL			<u><u>889,621</u></u>

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2018

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards is prepared on the basis of cash receipts and disbursements. Accordingly, receipts are recognized when cash is received and disbursements are recognized when cash is disbursed. The amounts shown for the Food Distribution Program represent the value of the free commodities received by the District during the year. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 2. SUBRECIPIENTS

There are no subrecipients to the federal awards of O'Neill Public Schools District No. 7.

NOTE 3. FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at fair market value of the commodities received and disbursed.

NOTE 4. INDIRECT COST RATE

The District did not elect to use the 10% de minimis cost rate.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
GENERAL FUND COMPONENTS  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN FUND BALANCE - CASH BASIS AND  
SCHEDULE OF ASSETS AND FUND BALANCES - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2018

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclass- ification	Total General Fund
<b>RECEIPTS</b>					
Taxes					
Property taxes - general purpose	8,253,240				8,253,240
Motor vehicle taxes	527,476				527,476
Other taxes	105,766				105,766
Interest	22,110	1,523	1		23,634
County fines and license fees	44,972				44,972
State receipts	2,374,036				2,374,036
Federal receipts	585,959				585,959
Other	96,794		540		97,334
Total receipts	<u>12,010,353</u>	<u>1,523</u>	<u>541</u>		<u>12,012,417</u>
<b>DISBURSEMENTS</b>					
Regular instruction	5,737,805				5,737,805
Special education programs	1,677,408				1,677,408
Support services					
Pupils	652,106			51,000	703,106
Staff	336,391		302		336,693
Vehicle acquisition and maintenance	1,351				1,351
Maintenance and operation of building and plant	1,678,275	96,123			1,774,398
Regular pupil transportation	216,988				216,988
Special education pupil transportation	96,764				96,764
General and administrative					
General administration	328,343				328,343
Office of the Principal	425,460				425,460
Business services	124,540				124,540
Categorical grants	2,438				2,438
State categorical programs	7,428				7,428
Federal programs	589,910				589,910
Summer school	2,624				2,624
Activities Fund support	51,000			(51,000)	
Total disbursements	<u>11,928,831</u>	<u>96,123</u>	<u>302</u>		<u>12,025,256</u>

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
GENERAL FUND COMPONENTS  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN FUND BALANCE - CASH BASIS AND  
SCHEDULE OF ASSETS AND FUND BALANCES - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2018

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclass- ification	Total General Fund
NET CHANGE IN FUND BALANCES	81,522	(94,600)	239		(12,839)
FUND BALANCES, beginning of year	<u>3,056,669</u>	<u>680,570</u>	<u>9,981</u>	<u>          </u>	<u>3,747,220</u>
FUND BALANCES, end of year	<u>3,138,191</u>	<u>585,970</u>	<u>10,220</u>	<u>          </u>	<u>3,734,381</u>
ASSETS					
ASSETS					
Cash	1,135,550	585,970	10,220		1,731,740
Cash at County Treasurer	<u>2,002,641</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>2,002,641</u>
TOTAL ASSETS	<u>3,138,191</u>	<u>585,970</u>	<u>10,220</u>	<u>          </u>	<u>3,734,381</u>
FUND BALANCES					
FUND BALANCES					
Assigned for capital outlay		585,970			585,970
Assigned for employee benefits			10,220		10,220
Assigned for future budget	207,687				207,687
Unassigned	<u>2,930,504</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>2,930,504</u>
TOTAL FUND BALANCES	<u>3,138,191</u>	<u>585,970</u>	<u>10,220</u>	<u>          </u>	<u>3,734,381</u>

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED AUGUST 31, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year	<u>2,827,789</u>	<u>3,056,669</u>	<u>3,781,488</u>
RECEIPTS			
Local sources			
Taxes			
1110	9,019,535	8,253,240	7,686,970
1115	1,500	1,962	1,950
1120	100,000	103,804	103,841
1125	400,000	527,476	517,833
1250			150
1410	4,000	22,110	5,329
1610	1,000	4,180	5,417
1910	2,000	1,811	2,258
1950		13,140	9,034
1990	2,500	4,882	11,612
	<u>9,530,535</u>	<u>8,932,605</u>	<u>8,344,394</u>
Total local sources			
County sources			
2110	<u>50,000</u>	<u>44,972</u>	<u>54,390</u>
State sources			
3110	172,213	172,213	46,158
3120	700,000	710,797	730,995
3125	15,000	14,253	21,191
3130		72,616	71,455
3131		701,708	608,298
3132		44,373	41,366
3133	515,665	485,685	83,744
3135	7,000	7,428	7,287
3155	500	4,138	
3180	12,000	17,397	17,200
3200	130,000	137,716	131,484
3512	30,000	5,712	

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED AUGUST 31, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

		Original and Final Budget	2018 Actual	2017 Actual
RECEIPTS (Continued)				
State sources (Continued)				
3540	State Early Childhood			814
3590	Extended Learning Opportunity Grant			5,269
	Total state sources	<u>1,582,378</u>	<u>2,374,036</u>	<u>1,765,261</u>
Federal sources				
4200	Title I, Part A ESEA/ESSA Improving Basic Programs Operated by Local Educational Agencies	174,341	194,301	143,310
4210	Title I, Accountability ESEA/ESSA Improving Basic Programs Accountability		9,247	11,348
4310	Title II, Part A ESEA/ESSA Supporting Effective Instruction	28,557	18,028	42,956
4404	IDEA Part B (611) Base Allocation	70,500	54,417	93,071
4406	IDEA Preschool (619) Base Allocation	3,000	2,844	2,876
4410	IDEA Enrollment/Poverty	104,000	107,851	52,984
4412	IDEA Part B Proportionate Share	18,805	21,775	19,832
4415	IDEA Special Projects			100
4450	Medicaid in Public Schools	2,500	246	5,459
4455	Medicaid Administrative Activities	25,000	13,217	30,525
4690	Other federal noncategorical receipts		207	
4700	Federal Vocational and Applied Technology Education (Carl Perkins)	48,833	50,850	9,125
4850	Universal Service Fund (E-Rate)		3,254	
4915	Title I, Part C ESEA/ESSA	1,000	1,243	5,384
4925	Title III Part A ESEA/ESSA	1,500	4,478	6,892
4967	Title IV, Part A ESEA/ESSA		38,078	
4968	Title IV, Part B ESEA/ESSA	70,030	59,416	77,905
4990	Other federal categorical receipts		6,507	
	Total federal sources	<u>548,066</u>	<u>585,959</u>	<u>501,767</u>

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED AUGUST 31, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
RECEIPTS (Continued)			
Nonrevenue sources			
5300 Insurance adjustments	50,000	56,172	
5400 Sale of property		515	2,408
5690 Other nonrevenue receipts		16,094	14,662
Total nonrevenue sources	<u>50,000</u>	<u>72,781</u>	<u>17,070</u>
Total receipts	<u>11,760,979</u>	<u>12,010,353</u>	<u>10,682,882</u>
TOTAL FUNDS AVAILABLE	<u>14,588,768</u>	<u>15,067,022</u>	<u>14,464,370</u>
DISBURSEMENTS			
1100 Regular instruction	5,838,697	5,737,805	5,622,340
1200 Special education	1,673,578	1,677,408	1,538,929
Support services			
2100 Pupils	665,097	652,106	652,238
2200 Staff	348,708	336,391	339,786
2520 Vehicle acquisition and maintenance	2,095	1,351	968
2600 Maintenance and operation of building and plant	1,747,958	1,678,275	1,614,325
2750 Regular pupil transportation	247,150	216,988	271,637
2760 Special education pupil transportation	42,894	96,764	36,360
General and administrative			
2300 General administration	354,352	328,343	326,777
2400 Office of the Principal	421,849	425,460	348,126
2510 Business services	133,124	124,540	113,468
3400 Categorical grants from Corporations and Other Private Interests		2,438	
3500 State categorical programs	37,000	7,428	12,551
4000 Federal programs	520,566	589,910	476,641
6000 Summer school	4,700	2,624	2,555
8000 Activities Fund support	51,000	51,000	51,000
Total disbursements	<u>12,088,768</u>	<u>11,928,831</u>	<u>11,407,701</u>
FUND BALANCE, end of year	<u>2,500,000</u>	<u>3,138,191</u>	<u>3,056,669</u>

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED AUGUST 31, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
ANALYSIS OF FUND BALANCE			
Cash			
Checking and savings accounts		1,135,550	1,231,807
County Treasurer		<u>2,002,641</u>	<u>1,824,862</u>
TOTAL FUND BALANCE		<u><u>3,138,191</u></u>	<u><u>3,056,669</u></u>

See accompanying notes to budgetary schedules.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
CASH BASIS - BUDGET AND ACTUAL  
DEPRECIATION FUND  
YEAR ENDED AUGUST 31, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year	<u>552,936</u>	<u>680,570</u>	<u>920,361</u>
RECEIPTS			
Interest	2,500	1,523	45,839
Transfer from General Fund			<u>200,000</u>
Total receipts	<u>2,500</u>	<u>1,523</u>	<u>245,839</u>
TOTAL FUNDS AVAILABLE	<u>555,436</u>	<u>682,093</u>	<u>1,166,200</u>
DISBURSEMENTS			
Building and sites			
Supplies		6,563	24,402
Capital outlay	<u>555,436</u>	<u>89,560</u>	<u>461,228</u>
Total disbursements	<u>555,436</u>	<u>96,123</u>	<u>485,630</u>
FUND BALANCE, end of year		<u><u>585,970</u></u>	<u><u>680,570</u></u>
ANALYSIS OF FUND BALANCE			
Cash			
Checking and savings accounts		585,970	136,555
Certificates of deposit			<u>544,015</u>
Total cash		<u><u>585,970</u></u>	<u><u>680,570</u></u>

See accompanying notes to budgetary schedules.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
CASH BASIS - BUDGET AND ACTUAL  
EMPLOYEE BENEFIT FUND  
YEAR ENDED AUGUST 31, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year	<u>9,981</u>	<u>9,981</u>	<u>6,891</u>
RECEIPTS			
Interest	1	1	1
Other nonrevenue receipts	<u>540</u>	<u>540</u>	<u>3,136</u>
Total receipts	<u>1</u>	<u>541</u>	<u>3,137</u>
TOTAL FUNDS AVAILABLE	<u>9,982</u>	<u>10,522</u>	<u>10,028</u>
DISBURSEMENTS			
Employee benefits	<u>9,982</u>	<u>302</u>	<u>47</u>
FUND BALANCE, end of year	<u><u>          </u></u>	<u><u>10,220</u></u>	<u><u>9,981</u></u>
ANALYSIS OF FUND BALANCE			
Cash			
Checking and savings accounts		<u><u>10,220</u></u>	<u><u>9,981</u></u>

See accompanying notes to budgetary schedules.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
CASH BASIS - BUDGET AND ACTUAL  
SCHOOL NUTRITION FUND  
YEAR ENDED AUGUST 31, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year	<u>120,383</u>	<u>145,271</u>	<u>127,335</u>
RECEIPTS			
Federal reimbursement	256,000	264,195	241,680
State reimbursement	2,100	1,773	1,923
Lunch sales	151,867	160,598	148,402
Other receipts		<u>21</u>	
Total receipts	<u>409,967</u>	<u>426,587</u>	<u>392,005</u>
TOTAL FUNDS AVAILABLE	<u>530,350</u>	<u>571,858</u>	<u>519,340</u>
DISBURSEMENTS			
Salaries	1,500	969	874
Employee benefits	250	75	153
Purchased services	11,100	3,563	3,327
Supplies and materials	35,000	9,249	7,258
Food	460,000	388,581	361,770
Capital outlay	20,000	40,261	
Other expenses	<u>2,500</u>	<u>931</u>	<u>687</u>
Total disbursements	<u>530,350</u>	<u>443,629</u>	<u>374,069</u>
FUND BALANCE, end of year	<u><u>          </u></u>	<u><u>128,229</u></u>	<u><u>145,271</u></u>
ANALYSIS OF FUND BALANCE			
Cash			
Checking and savings accounts		<u>128,229</u>	<u>145,271</u>

See accompanying notes to budgetary schedules.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
CASH BASIS - BUDGET AND ACTUAL  
SPECIAL BUILDING FUND  
YEAR ENDED AUGUST 31, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year	<u>602,540</u>	<u>570,366</u>	<u>438,162</u>
RECEIPTS			
Local sources			
Property taxes	1,300,000	1,113,937	548,620
Carline tax		283	147
Public Power District sales tax		14,965	7,846
Interest	250	215	295
Other local receipts		<u>27,000</u>	<u>33,076</u>
Total local sources	<u>1,300,250</u>	<u>1,156,400</u>	<u>589,984</u>
State sources			
Homestead exemption		10,590	5,398
Property tax credit		101,161	45,960
Personal property tax credit		6,397	3,125
Nameplate capacity tax		64,273	6,327
Pro-rate motor vehicle	1,000	2,090	1,200
State categorical grants			18,731
Other state receipts		<u>20,421</u>	
Total state sources	<u>1,000</u>	<u>204,932</u>	<u>80,741</u>
Federal sources			
IDEA Enrollment/Poverty		<u>26,510</u>	
Nonrevenue sources			
Sale of bonds	38,000		
Sale of property	<u>3,000</u>	<u>4,745</u>	<u>4,022</u>
Total nonrevenue sources	<u>41,000</u>	<u>4,745</u>	<u>4,022</u>
Total receipts	<u>1,342,250</u>	<u>1,392,587</u>	<u>674,747</u>
TOTAL FUNDS AVAILABLE	<u>1,944,790</u>	<u>1,962,953</u>	<u>1,112,909</u>

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
CASH BASIS - BUDGET AND ACTUAL  
SPECIAL BUILDING FUND  
YEAR ENDED AUGUST 31, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
<b>DISBURSEMENTS</b>			
Building and sites			
Purchased services		1	
Building, acquisition, and improvement (includes lease payment)	1,944,790	985,830	542,543
Total disbursements	<u>1,944,790</u>	<u>985,831</u>	<u>542,543</u>
 FUND BALANCE, end of year	 <u>                    </u>	 <u>977,122</u>	 <u>570,366</u>
 <b>ANALYSIS OF FUND BALANCE</b>			
Cash			
Checking and savings accounts		696,506	436,507
County Treasurer		<u>280,616</u>	<u>133,859</u>
 TOTAL FUND BALANCE		 <u>977,122</u>	 <u>570,366</u>

See accompanying notes to budgetary schedules.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
CASH BASIS - BUDGET AND ACTUAL  
STUDENT FEE FUND  
YEAR ENDED AUGUST 31, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year	<u>28,387</u>	<u>29,456</u>	<u>26,255</u>
RECEIPTS			
Driver's education	7,000		6,525
Developing Eagles	10,500	11,572	9,473
Apple laptop user fees	6,000	5,460	5,190
Total receipts	<u>23,500</u>	<u>17,032</u>	<u>21,188</u>
TOTAL FUNDS AVAILABLE	<u>51,887</u>	<u>46,488</u>	<u>47,443</u>
DISBURSEMENTS			
Developing Eagles			
Regular salaries	17,387	4,628	4,940
Employee benefits		530	817
Purchased services		223	237
Supplies and materials		2,792	4,673
Other expenses		950	582
Total Developing Eagles	<u>17,387</u>	<u>9,123</u>	<u>11,249</u>
Summer School			
Regular salaries	6,500		4,495
Employee benefits			789
Purchased services			952
Other expenses			502
Total summer school	<u>6,500</u>	<u>        </u>	<u>6,738</u>
Apple laptops			
Purchased services	<u>28,000</u>	<u>        </u>	<u>        </u>
Total disbursements	<u>51,887</u>	<u>9,123</u>	<u>17,987</u>
FUND BALANCE, end of year	<u>        </u>	<u>37,365</u>	<u>29,456</u>

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
CASH BASIS - BUDGET AND ACTUAL  
STUDENT FEE FUND  
YEAR ENDED AUGUST 31, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
ANALYSIS OF FUND BALANCE			
Cash			
Checking and savings accounts		<u>37,365</u>	<u>29,456</u>

See accompanying notes to budgetary schedules.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
CASH BASIS - BUDGET AND ACTUAL  
ACTIVITIES FUND  
YEAR ENDED AUGUST 31, 2018  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2017)

	Original and Final Budget	2018 Actual	2017 Actual
FUND BALANCE, beginning of year	<u>196,850</u>	<u>192,395</u>	<u>197,415</u>
RECEIPTS			
Activities receipts	553,150	435,133	461,969
General Fund support		<u>51,000</u>	<u>51,000</u>
Total receipts	<u>553,150</u>	<u>486,133</u>	<u>512,969</u>
TOTAL FUNDS AVAILABLE	<u>750,000</u>	<u>678,528</u>	<u>710,384</u>
DISBURSEMENTS			
Support services pupils			
Purchased services		28,289	33,555
Supplies and materials	<u>750,000</u>	<u>446,206</u>	<u>484,434</u>
Total disbursements	<u>750,000</u>	<u>474,495</u>	<u>517,989</u>
FUND BALANCE, end of year	<u>          </u>	<u>204,033</u>	<u>192,395</u>
ANALYSIS OF FUND BALANCE			
Cash			
Checking and savings accounts		169,033	157,395
Certificates of deposit		<u>35,000</u>	<u>35,000</u>
Total cash		<u>204,033</u>	<u>192,395</u>

See accompanying notes to budgetary schedules.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

The accompanying Schedules of Receipts, Disbursements, and Changes in Fund Balance - Cash Basis - Budget and Actual are presented on the cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All undisbursed appropriations lapse at the end of the budget year.

Budget Law

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

For budgetary reporting transfers to the Depreciation and Employee Benefit Funds are included as disbursements of the General Fund. Activities of the O'Neill Educational Building Corporation are not included since it is a separate legal entity. Payments from the General and Building Funds to the Corporation are reflected as lease payments in those funds.

Comparative Data

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

Reconciliation

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

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

Receipts under disbursements - financial reporting basis	
General Fund	<u>(12,839)</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	81,522
Depreciation Fund	(94,600)
Employee Benefit Fund	239
	<u>(12,839)</u>

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

INSTRUCTIONAL SERVICES

REGULAR INSTRUCTION

Salaries - regular	2,474,276
Salaries - substitute teachers	83,203
Stipends	18,124
Salaries - clerical and paraprofessional	7,618
Employee benefits	1,129,584
Purchased services	5,033
Supplies and materials	438,915
Textbooks	11,765
Other expenses	5,098
Total regular instruction	<u>4,173,616</u>

LIMITED ENGLISH PROFICIENCY PROGRAM

Salaries - regular	174,565
Salaries - substitute teachers	7,673
Salaries - clerical and paraprofessional	48,330
Employee benefits	97,104
Purchased services	494
Supplies and materials	786
Total limited English proficiency program	<u>328,952</u>

POVERTY PROGRAMS

Salaries - regular	673,665
Salaries - substitute teachers	10,340
Stipends	10,659
Salaries - clerical and paraprofessional	132,153
Employee benefits	312,776
Purchased services	11,340
Supplies and materials	4,318
Other expenses	479
Total poverty programs	<u>1,155,730</u>

EARLY CHILDHOOD EDUCATION PROGRAMS

Salaries - regular	44,316
Salaries - substitute teachers	3,925
Stipends	35

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

INSTRUCTIONAL SERVICES (Continued)

EARLY CHILDHOOD EDUCATION PROGRAMS (Continued)

Salaries - clerical and paraprofessional	3,098
Employee benefits	25,097
Supplies and materials	3,013
Other expenses	23
Total early childhood education programs	79,507

SPECIAL EDUCATION

Salaries - regular	623,945
Salaries - substitute teachers	5,589
Stipends	112
Salaries - clerical and paraprofessional	367,141
Employee benefits	475,910
Purchased services	120,216
Supplies and materials	20,734
Other expenses	9,509
Total special education	1,623,156

EARLY CHILDHOOD SPECIAL EDUCATION - AGES 3-5

Salaries - regular	28,224
Employee benefits	14,560
Purchased services	590
Other expenses	148
Total early childhood special education - ages 3-5	43,522

EARLY CHILDHOOD SPECIAL EDUCATION - AGES 0-2

Salaries - regular	7,056
Employee benefits	3,640
Other expenses	34
Total early childhood special education - ages 0-2	10,730

TOTAL INSTRUCTIONAL SERVICES

7,415,213

SUPPORT SERVICES - PUPILS

Salaries - regular	417,785
Stipends	13,710

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

SUPPORT SERVICES - PUPILS (Continued)

Salaries - clerical and paraprofessional	28,356
Employee benefits	101,194
Purchased services	59,240
Supplies and materials	17,043
Other expenses	11,590
Total support services - pupils	648,918

SUPPORT SERVICES - PUPILS - SAFETY AND SECURITY

Purchased services	940
Supplies and materials	2,228
Other expenses	20
Total support services - pupils - safety and security	3,188

SUPPORT SERVICES - STAFF

Salaries - regular	141,285
Salaries - clerical and paraprofessional	75,069
Employee benefits	88,467
Purchased services	9,342
Supplies and materials	16,985
Other expenses	1,594
Total support services - staff	332,742

SUPPORT SERVICES - SCHOOL IMPROVEMENT

Stipends	176
Employee benefits	28
Purchased services	3,445
Total support services - school improvement	3,649

GENERAL ADMINISTRATION

BOARD OF EDUCATION

Purchased services	8,370
Accounting and auditing	10,150
Fidelity bond premiums	170
Supplies and materials	4,261
Other expenses	7,010
Total Board of Education	29,961

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

GENERAL ADMINISTRATION (Continued)

EXECUTIVE ADMINISTRATION

Salary - Superintendent	142,122
Salaries - clerical	62,724
Employee benefits	75,343
Supplies and materials	8,032
Other expenses	3,556
Total executive administration	291,777

DISTRICT LEGAL SERVICES	6,605
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TOTAL - GENERAL ADMINISTRATION	328,343
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SUPPORT SERVICES - SCHOOL ADMINISTRATION

Salaries - regular	250,653
Stipends	18
Salaries - clerical	52,996
Employee benefits	116,718
Supplies and materials	1,325
Other expenses	3,750
Total support services - school administration	425,460

SUPPORT SERVICES - BUSINESS SERVICES

Salaries - clerical	38,559
Employee benefits	14,178
Purchased services	60,585
Supplies and materials	9,164
Other expenses	2,054
Total support services - business services	124,540

SUPPORT SERVICES - VEHICLE ACQUISITION  
AND MAINTENANCE

Purchased services	1,351
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SUPPORT SERVICES - MAINTENANCE AND OPERATION  
OF BUILDING AND PLANT

Salaries - professional, clerical, and custodial	291,581
Employee benefits	110,244

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

SUPPORT SERVICES - MAINTENANCE AND OPERATION  
OF BUILDING AND PLANT (Continued)

Purchased services	445,015
Supplies and materials	109,027
Capital outlay	722,296
Other expenses	<u>112</u>
Total support services - maintenance and operation of building and plant	<u>1,678,275</u>

SUPPORT SERVICES - PUPIL TRANSPORTATION  
REGULAR

Purchased services	19,951
Mileage to parents	108,577
Other expenses	<u>88,460</u>
Total regular pupil transportation	<u>216,988</u>

SPECIAL EDUCATION

Salaries - clerical and drivers	18,779
Employee benefits	6,936
Purchased services	16,804
Capital outlay	50,900
Other expenses	<u>71</u>
Total special education pupil transportation	<u>93,490</u>

SPECIAL EDUCATION - PRESCHOOL

Salaries - clerical and drivers	2,748
Employee benefits	481
Purchased services	<u>45</u>
Total special education - preschool	<u>3,274</u>

TOTAL PUPIL TRANSPORTATION

313,752

GRANTS FROM CORPORATIONS & OTHER PRIVATE INTERESTS

Supplies and materials	<u>2,438</u>
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O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
GENERAL FUND  
SCHEDULE OF CASH DISBURSEMENTS  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

STATE CATEGORICAL PROGRAMS

Salaries - regular	5,461
Employee benefits	1,967
Total state categorical programs	7,428

FEDERAL PROGRAMS

Title I, Part A ESEA/ESSA Improving Basic Programs Operated by Local Educational Agencies	160,529
Title I Accountability ESEA/ESSA Improving Basic Programs Accountability	14,264
Title II, Part A ESEA/ESSA Supporting Effective Instruction	25,279
IDEA Part B (611) Base Allocation	71,252
IDEA Preschool (619) Base Allocation	2,876
IDEA Enrollment/Poverty	112,787
IDEA Part B Proportionate Share	19,468
IDEA Special Projects	375
Other federal non-categorical expenditures	206
Federal Vocational and Applied Technology Education (Carl Perkins)	59,881
Title I, Part C ESEA/ESSA	1,243
Title III, Part A ESEA/ESSA	4,478
Title IV, Part A ESEA/ESSA	51,063
Title IV, Part B ESEA/ESSA	57,739
Other federal categorical expenditures	8,470
Total federal programs	589,910

SUMMER SCHOOL

Stipends	2,344
Employee benefits	280
Total summer school	2,624

TRANSFERS

Activities Fund (support services pupils)	51,000
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TOTAL DISBURSEMENTS

11,928,831

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
ACTIVITIES FUND  
SCHEDULE OF CHANGES IN CASH BALANCES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2018

	Balance 9/1/17	Receipts	Disburse- ments	Balance 8/31/18
HIGH SCHOOL				
Activities	580	31,202	32,298	(516)
Annual	11,566	1,410	4,329	8,647
Athletics	10,989	112,553	120,331	3,211
Classes	7,900	13,421	12,056	9,265
Clubs	37,249	67,645	60,676	44,218
Concessions	9,256	31,189	30,407	10,038
FCCLA	1,576	17,981	17,511	2,046
FFA	3,866	37,770	31,544	10,092
Miscellaneous	66,707	51,999	48,683	70,023
Speech Meet	2,266		73	2,193
Sports Clubs	38,107	116,062	111,938	42,231
Trades and Industry	2,333	4,901	4,649	2,585
	<u>192,395</u>	<u>486,133</u>	<u>474,495</u>	<u>204,033</u>
TOTAL ACTIVITIES FUND				
	<u>196,850</u>	<u>553,150</u>	<u>750,000</u>	<u>          </u>
BUDGET				



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Education  
O'Neill Public Schools District No. 7  
O'Neill, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of O'Neill Public Schools District No. 7, O'Neill, Nebraska, as of and for the year ended August 31, 2018, and the related notes to the financial statements, which collectively comprise O'Neill Public Schools District No. 7, O'Neill, Nebraska's basic financial statements, and have issued our report thereon dated November 5, 2018.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered O'Neill Public Schools District No. 7, O'Neill, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of O'Neill Public Schools District No. 7, O'Neill, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of O'Neill Public Schools District No. 7, O'Neill, Nebraska's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies, as items 2018-001, 2018-002, and 2018-003.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether O'Neill Public Schools District No. 7, O'Neill, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### O'Neill Public Schools District No. 7, O'Neill, Nebraska's Response to Findings

O'Neill Public Schools District No. 7, O'Neill, Nebraska's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. O'Neill Public Schools District No. 7, O'Neill, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

O'Neill, Nebraska  
November 5, 2018



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

To the Board of Education  
O'Neill Public Schools District No. 7  
O'Neill, Nebraska

**Report on Compliance for Each Major Program**

We have audited O'Neill Public Schools District No. 7, O'Neill, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2018. O'Neill Public Schools District No. 7, O'Neill, Nebraska's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

*Management's Responsibility*

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

*Auditors' Responsibility*

Our responsibility is to express an opinion on compliance for each of O'Neill Public Schools District No. 7, O'Neill, Nebraska's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the O'Neill Public Schools District No. 7, O'Neill, Nebraska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with each major program. However, our audit does not provide a legal determination on the O'Neill Public Schools District No. 7, O'Neill, Nebraska's compliance.

### *Opinion on Each Major Program*

In our opinion, O'Neill Public Schools District No. 7, O'Neill, Nebraska, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2018.

### **Report on Internal Control Over Compliance**

Management of O'Neill Public Schools District No. 7, O'Neill, Nebraska, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered O'Neill Public Schools District No. 7, O'Neill, Nebraska's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of O'Neill Public Schools District No. 7, O'Neill, Nebraska's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of our testing based on those requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Dana F Cole + Company, LLP*

O'Neill, Nebraska  
November 5, 2018

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2018

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified:  Yes  No

Significant deficiencies identified that are not considered to be a material weaknesses:  Yes  None reported

Noncompliance matter to the financial statements disclosed:  Yes  No

Federal Awards

Internal control over major programs:

Material weakness identified:  Yes  No

Significant deficiencies identified that are not considered to be a material weakness:  Yes  No

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a):  Yes  No

Identification of major programs:

Twenty-First Century Community Learning Centers	84.287
Child Nutrition Cluster	10.555/10.553/10.559
Title IIA	84.367

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as a low-risk auditee:  Yes  No

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2018

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT

2018-001 SEGREGATION OF DUTIES

Criteria

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

Condition

Due to the size of the District, there is limited segregation of duties over bookkeeping and accounting functions. The same individual routinely reconciles the bank statements, processes payroll, makes journal entries, and manages the general ledger functions. Controls over Activities Fund receipts, especially cash gate receipts, are also limited.

Cause

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

Potential Effect

Because of the lack of segregation of duties in this area, cash receipts may be subject to misappropriation.

Recommendations

The District has responded to the condition to the extent possible at this time. Due to the nature of receipts and the ability of oversight personnel to monitor actual versus expected receipts, significant risk has not been a factor. Additional staff would be required to further segregate duties at this point. The cost would outweigh any benefits received.

Views of Responsible Officials and Planned Corrective Action

The District agrees.

2018-002 FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

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

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2018

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

2018-002 FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Condition

The District has limited controls over the period-end financial reporting processes necessary to prepare the financial statements. In addition, the District has limited controls over the selection of accounting principles due to the lack of expertise over the selection and application of accounting principles. As such, management requested us to prepare a draft of the financial statements, including the related note disclosures.

Cause

Management has requested that the auditors prepare the financial statements and related notes to the financial statements in accordance with the cash basis of accounting.

Potential Effect

Errors in the financial statements or disclosures could occur and not be detected by management.

Recommendation

Management should carefully review financial statements, including disclosures, and understand the relationship to the underlying data. All proposed adjustments should be understood and approved.

Views of Responsible Officials and Planned Corrective Action

The District relies on the auditor to propose the adjustments necessary to prepare the financial statements including the related disclosures. The District reviews such financial statements.

2018-003 DOCUMENTATION OF PROCEDURES

Criteria

Good management practices include written job descriptions, system procedures, and control policies. This not only enhances internal control, but helps provide continuity as personnel and conditions change.

O'NEILL PUBLIC SCHOOLS DISTRICT NO. 7  
O'NEILL, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2018

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

2018-003 DOCUMENTATION OF PROCEDURES (Continued)

Condition

The District does not have a complete set of formal accounting policies and procedures and related control procedures, including antifraud programs and controls.

Cause

Management has limited number of personnel available.

Potential Effect

Errors in the financial statements or disclosures could occur and not be detected by management.

Recommendations

The District has developed written procedures and policies in some areas. We recommend that the District continue to develop and formalize written policies and procedures to include all significant processes.

Views of Responsible Officials and Planned Corrective Action

The District utilizes the chart of accounts and accounting procedures prescribed by the Nebraska Department of Education. Informal control procedures are adequate due to our small size and supervisory activities by the Board and administrators. We will adopt any proposed revisions of this process as may be suggested by the auditor.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

SIGNIFICANT DEFICIENCIES REPORTED IN PRIOR YEAR

Findings 2018-001 through 2018-003 were also reported for the year ended August 31, 2017, in our report dated November 3, 2017. As indicated, the District has responded to the extent practical.

O'Neill Public Schools  
2017-18 Multi-Cultural Education Report

Multicultural Activities in the resource room consist of articles that are being read. Discussion will follow reading if students are not familiar with a specific ethnic group. Senior Advanced Comp & Lit Analysis - Throughout the year, we analyze different perspectives through several mediums. The basic curriculum is not "changes"; it's more about analyzing nonfiction, media, advertising, short stories, poetry, & drama through different critical strategies.

We read a number of literature pieces written by authors from all different backgrounds and ethnicities. We focused on the history racial tensions through pieces like "I Have a Dream" by MLK Jr. and "Doris Is Coming" by ZZ Packer. We gain perspective from reading about Iranian women in pieces like Reading Lolita in Tehran by Azar Nafisi. We have a unit entitled "Driven by a Cause" that addresses specific causes like abolishing segregation and fighting for equal right.

I provide special education evaluations being mindful of linguistic and cultural differences which impede learning as well as eligibility of services. I use nonverbal measures of intelligence when appropriate. I use multiple sources to verify information. I provide assessments that are least impacted by cultural and linguistic differences to the maximum extent possible. I provide reports and letters in the language preferred by families so that they are provided access to the information. I use interpreters as meetings and on phone calls so that parents may obtain clear communication in their native language.

Working with special education students with limited cognitive ability and communication skills it can be difficult to gain understanding of different cultures; however, we do try to complete activities based on many different holidays and cultural events, promote an environment of inclusiveness, and encourage acceptance of all cultures and abilities.

Students read an article about the two women from the iconic photograph of "The Little Rock Nine" They examine their perspectives and the story not told in the photograph. From there, they annotated the article, and working together in pairs, they wrote a "Poem in 2 Voices" one being from the thoughts of Hazel, and the other being from the thoughts of Elizabeth.

We discuss the major implication that HeLa cells have had on the medical community and the injustice towards Henrietta Lack's family. Millions, if not billions of dollars have been made off of her cells, while her family continued to live in extreme poverty. We discuss multiple disorders and how common they are in different ethnic groups as well as rare blood types that exist.

Grade 10 English - Collection One Literature Unit (world literature and point-of-view) -- Students read several literary selections and analyze how historical and cultural backgrounds impact the point-of-view, as well as how universal themes are present across time and culture.

-Students explore a variety of cultural topics associated with the countries of Latin America & Spain. -View many videos about some of the countries (variety of topics are covered).

Students study various cultural aspects in the Spanish language. Examples: -origins of Hispanic culture -native peoples -religion -family ties -customs & celebrations -beliefs -government & economics

Read the book "The House of Dies Drear"

In Agricultural Communications class, we completed the World Food Prize curriculum. One lesson had students research and study how and what other families across the globe ate and how much money they spent on food per week. The goal of this activity was to get students to realize the differences among not only food, but also the economies of different countries. Some families could not afford to thrive on more than basic fruits and grains, and that really put things into perspective for the students. During reading stories we discuss various cultures and learn about behaviors and elements of the cultures through the stories.

In Freshmen PE/Health we learn about different cultures, especially in regards to diets, exercise, and overall health. During PE we play games that have different cultural backgrounds.

In consumer math class we discuss the different types of currency used in the world. We also do math activities where students have to convert U.S. money to a foreign currency.

Students researched multi-cultural games and methods used in mathematics and presented a power-point to the rest of the class.

Most of the activities students do in 8th grade reading and English II center around the stories/novels we read. I've included a list of stories that address different aspects of

culture in various ethnic groups. Eighth grade reading students read "My Favorite Chaperone," "A Place to Call Home," "The Diary of Anne Frank (play)", and Maus. They also wrote arguments addressing the kneeling during the National Anthem in NFL games and Syrian refugees finding safety in the United States English II students read "Fish Cheeks," "Only Daughter," and "Pale Mare".

We zoomed called a classroom in California and exchanged geographic and cultural differences as to where we live. We shared primarily about weather related differences and natural phenomena like tornadoes, thunderstorms, blizzards and compared to living near the San Andreas Fault where Earthquakes can occur. There was also conversation about day to day life and activities and their cultural difference.

The band performs a wide variety of music. This includes music from diverse cultures, time periods and genres.

The modified 7th, 8th, and 9th grade curriculum is MyNGConnect from National Geographic. Stories presented throughout the year deal with our world and what is happening in different places in our world. It does a great job presenting an opportunity for students to learn about a wide range of nationalities. In one particular unit of study students focus on holidays important to Mexico. We watch a video segment and discuss special traditions important to the citizens of Mexico.

Sophomores in 19th Century American History looked up and read diary accounts of Chinese, Irish, and African-American experiences while working to build the transcontinental railroad.

Hispanic students are encouraged to share proper pronunciation of Spanish language for safety terms in the shop. We also occasionally listen to traditional Mexican music on the job-site. Students who returned home to Mexico reported on different styles of architecture compared to here in O'Neill.

In Reading, we have a lot of discussion about our stories from other countries. I have done a couple writing activities with my students about what other countries they would live in if they could.

We discuss different holidays.

Discussions in Social Studies and Reading Classes--Multicultural Reports in Reading Martin Luther King Jr scholastic news and read aloud book

Teaching children about other cultures

Exposes students to activities from other cultures.

MLK Day (Friendship picture), Kwanza, Chanukah (dreidels, books, songs) , Civil Rights (Rosa Parks--books and brainpopjr, Henry Box Brown---book)

when we discuss an activity that we want to highlight that it comes from another country.

Christmas Around the World

The Kindergarten did a study of Christmas Around the World. Each teacher did a different Country and the children rotated to the different classrooms.

3rd grade Math Intervention (Enrichment class). On or around each holiday, including cultural holidays and those celebrated in other countries, we often do an activity or play a game that focuses on that theme or culture.

We have several stories in Wonders reading series that are considered multicultural. So we discuss the background of that ethnic group and any issues of the time period.

Holidays Around the World

We celebrated Chinese New Year with several activities

Stories from other countries.

During the month of December, we did a Christmas Around the World unit. We learned the traditions and customs of other countries at Christmas time. We made booklets, watched videos, learned new vocabulary, and made crafts to symbolize each celebration.

Martin Luther King Jr. Crossword Puzzle

We did a Christmas Around the World Unit. The countries included Sweden, Mexico, Netherlands, Australia, France and Italy. This also included the holidays of Kwanza and Hanukkah. We learned about the traditions which included foods, special events, the people that bring gifts or trinkets, and clothing. We also made a craft for each country and holiday.

Social Studies

Nebraska Fair (Native Americans, famous Nebraskans, Tribes)

We read a story about the Underground Railroad. We watched several short videos helping to explain the Underground Railroad as we read the story along with great discussion and conversation. When we were done reading the story we watched the movie Race to Freedom: The Underground Railroad.

We do a International Foods unit in my Introduction to Food and Nutrition Class. In addition to preparing foods from different countries the students also research the countries and share their findings. Also in my Life and Career Readiness class we study

marriage customs in different countries as well as how various cultures in the US may celebrate marriage in different ways.

In class we research a Danish native and discover what he had invented and how this invention has changed many lives locally and a far.

Wax Museum

Use of 3-D shapes in ancient and modern cultures - estimate volume and/or surface area of some of these structures. (7th grade Accelerated Math)

Completed a lesson discussing the need for a unified system of measurement.

Students learned about other units of measurement, such as the metric system. This system is not commonly used in our country; however, it is used in other countries.

read the novel 'Crossing The Wire' - about immigrants trying to cross the border

Pinched Clay Whistle Construction, including discussion of the Aztec Death Whistle.

Cross cultural discussion ranging from the Mayan, Aztec, Navajo, and Mexican cultures.

In 8th grade Civics we read about and studied the case of George Stinney Jr., an African American youth from South Carolina who is believed to be the youngest person

sentenced to death in the U.S. during the 20th century. He was convicted by an all white

jury in a one day trial. It is now widely believed that he was innocent. We discussed the

issue of racism and to what degree present day society should go to right past wrongs.

This activity introduces Rosa Parks and provides an opportunity for students to respond

to her experience in writing. As students learn about "the Mother of the Modern-Day Civil Rights Movement," they see how individuals have shaped American history.

# O'Neill Public Schools

## Option Enrollment Report

October, 2018

### Option In

Date	Student	Resident District	Optioning In To:	Grade Level	School Year
10/25/2018	Winsor, Dawson	Wheeler Central	O'Neill	12	2018-19

### Option Out

Date	Student	Resident District	Optioning Out To:	Grade Level	School Year
10/9/2018	Kopecky, Emma	O'Neill	Boyd County	K	2018-19
10/10/2018	Martin, Omari	O'Neill	Nebraska Unified	4	2018-19
10/23/2018	Lyons, Billy	O'Neill	Ewing	K	2018-19

### Cancelling Option

Date	Student	Resident District	Option District	Current Grade Level	Reason
10/9/2018	Dasher, Rachel	O'Neill	Nebraska Unified	5	Moved
10/30/2018	Limburg, Jadelyn	West Holt	O'Neill	11	Moved to Inman (Dist 7)
10/30/2018	Kloppenborg, Hali	O'Neill	Chambers	12	Drop Out

# O'NEILL PUBLIC SCHOOLS

Vision Statement  
**Dream, Believe, Achieve**  
Empowering Today's Students to be Tomorrow's Leaders

The  
O'Neill  
Way

**Dedication  
Dignity  
Respect  
Class  
Courage  
Honor  
Excellence  
Pride**

November 5, 2018

We will have three new board members come January. Thank you can never express the appreciation I have for Jim Gotschall, Jim Sibbel and Tom Stepp. Without your leadership and perseverance, we would not be in the process of a wonderful addition at the Jr. Sr. High School. Gene Chohon, Aaron Troester, and Coby Welke will fill the void. I will be sharing new board member workshop information with the new board members, and encourage their attendance.

Speaking of the building project, I would like to get a picture of all six board members outside the High School construction site at noon on Monday, if that works for everyone. Good progress has been made on the building project. It may look as if not much is happening, but the under slab plumbing and electrical is nearly finished and the slab on the north and west sides has been poured. Structural steel walls should be going up in the next 10 days or so.

Parent Teacher Conferences were held in October, and seemed to go very well. We are well into the second quarter of the school year. It is hard to believe that Thanksgiving and Christmas are right around the corner.

I have completed and submitted our ESSA (Every Student Succeeds Act) application. We will receive just over \$200,000 in federal funds through these grant programs. They allow us to do many positive things for our students.

The Middle School Study Committee met on Wednesday, November 7<sup>th</sup>. Mr. Fisher had each department at the High School generate a list of questions they had in regards to middle school, and the administrative team is working on answering those. Administrative changes based on moving another grade level to the Jr. Sr. High is one topic that we are having extensive discussions about. I have asked other C1 schools to share their administrative roles and duties for us to study. The group is planning a trip to Boone Central and Aurora to look at their middle school programs on Monday, December 3<sup>rd</sup>. This is a great group to work with! They would like to have an open "town hall" type meeting where the committee can share what they have found and answer questions

I went to Albion and enjoyed the Mid State Conference Honor Choir concert on Monday. Our students did a great job. If you see Ms. Tschida, be sure and let her know what a good job she's doing! Sable Davis was selected to sing the National Anthem at the State

*The Mission of the O'Neill Public Schools is to provide engaging learning experiences in a safe and respectful environment where all students are expected to develop the skills and knowledge necessary to be independent, collaborative, and productive citizens of an*

Volleyball Championship game on Saturday morning. This is quite an honor, congratulations to her!

National FFA Conference was also a success this year. Rosie Nelson and Tayte Jussel received third place in the nation for their agriscience fair display! We also had three American Farmer awards! Mrs. Meusch is doing a very nice job with our students.

Mr. Hilker organized another wonderful Career Fair for our 7<sup>th</sup>-12<sup>th</sup> grade students on Wednesday. There were over 25 businesses in attendance and our students were very good listeners. St. Mary's students also attended.

Amy Rowse and I will be attending the NASB state conference on Thursday and Friday of this week. I hope that we learn a lot that we can share!

Looking forward to Monday night, thanks for all you do for our students, staff, and community.



# O'Neill Public School

Box 230 O'Neill, NE 68763

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Corey Fisher, High School Principal

e-mail: [coreyfisher@oneillschools.org](mailto:coreyfisher@oneillschools.org)

Phone: (402) 336-1544

Date: November 12, 2018

Re: Board Report (High School)

## Career Fair:

- On November 8th, OHS students participated in the annual Career Fair that was organized by Mr. Hilker. Students had the opportunity to meet and visit with local business men and women and learn about the various career opportunities that exist in O'Neill and the surrounding Holt Co. area.



## Veterans Day Program:

- We hosted the annual community Veterans Day program this past Friday, November 9th. Ken Stenka, Veterans Service Officer for Holt County, along with Mr. Dean and Ms. Tschida were instrumental in organizing and preparing for the event. The OHS Choir and the OHS Band performed Patriotic music selections during the program and were outstanding. This is a program that I am proud our school can help host for our local Veterans each year. Having the program rotate between the two schools in our community is also a positive experience and something I think helps build community here in O'Neill. The program is scheduled to be hosted at St. Mary's in November 2019.

## School Improvement Focus:

- We continue to edge closer to our 5-Year School AdvancED School Improvement External Visit that will be held in late February. This past month, a parent-survey was given during parent-teacher conferences. The mock ELEOT Observations were conducted on October 18th. These mock observations were conducted by ESU 8 staff and were done to offer our teachers an opportunity to participate in a similar experience that they will be involved with during the official external visit in February by the AdvancED External Visit Team. As we move towards the end of the 1st semester, our goal is to continue to organize data, begin putting together presentations and harness all of our evidence that will be presented during the review in February. This is a big deal for our school, our staff and the feedback from the external visit committee will be used to determine direction moving forward.

## OPS Instructional Framework Guide:

- The information on the [next page](#) is the new OPS Instructional Framework Guide. This was created during a workshop with Dr. Warrick this past September. This guide sums up what one should/could/never see and/or hear on any given day in any given classroom. Dr. Warrick shared that developing an instructional framework guide like this helps teachers really see what their work should generally include or not include in terms of instructional practice.



# O'NEILL SCHOOLS INSTRUCTIONAL FRAMEWORK GUIDE

NON-NEGOTIABLE

NON-NEGOTIABLE

SHOULD SEE AND HEAR ALMOST DAILY IN CLASSROOMS AT O'NEILL PUBLIC SCHOOLS	COULD SEE AND HEAR <i>{BUT NOT NECESSARILY DAILY}</i> IN CLASSROOMS AT O'NEILL PUBLIC SCHOOLS	SHOULD NEVER SEE OR HEAR IN A CLASSROOM AT O'NEILL PUBLIC SCHOOLS
<p style="text-align: center;"><b><i>Instructional Practices:</i></b></p> <p><b>DESIGN QUESTION #1:</b></p> <ul style="list-style-type: none"> <li>Should see and hear <b>Clear Learning Goals</b> posted or communicated to students.</li> <li>Should see and her <b>Success</b> being <b>Celebrated</b> in class.</li> <li>Should see strategies being used to <b>Track Student Progress</b> and/or retention. This could include strategies using technology.</li> </ul> <p><b>DESIGN QUESTION #6:</b></p> <ul style="list-style-type: none"> <li>Should see well <b>Established Classroom Routines</b>.</li> <li>Should see a well <b>Organized Physical Layout</b> of the <b>Classroom</b> that is supportive of student <b>Learning</b>.</li> </ul> <p><b>DESIGN QUESTION #5:</b></p> <ul style="list-style-type: none"> <li>Should see and hear teachers <b>Noticing and Reacting</b> to students who are <b>Not Engaged</b>.</li> <li>Should see and hear teachers <b>Demonstrating Intensity and Enthusiasm</b></li> </ul> <p><b>DESIGN QUESTION #8:</b></p> <ul style="list-style-type: none"> <li>Should see and hear teachers displaying <b>Objectivity and Control</b></li> </ul>	<p style="text-align: center;"><b><i>Instructional Practices:</i></b></p> <p><b>DESIGN QUESTION #1:</b></p> <ul style="list-style-type: none"> <li>Should frequently see teachers using <b>Proficiency Scales</b> to gauge student learning.</li> </ul> <p><b>DESIGN QUESTION #6:</b></p> <ul style="list-style-type: none"> <li>Should occasionally see teachers revisiting and revising (when necessary) <b>Classroom</b> rules and <b>Routines</b> to assure accountability to a positive school environment.</li> </ul> <p><b>DESIGN QUESTION #5:</b></p> <ul style="list-style-type: none"> <li>Should frequently see teachers <b>Using Physical Movement</b> to maintain/increase <b>Engagement</b>.</li> </ul> <p><b>DESIGN QUESTION #8:</b></p> <ul style="list-style-type: none"> <li>Should occasionally see teachers working to <b>Understand Students' Interests</b> and working to develop an understanding of their students' personal <b>Backgrounds</b>.</li> </ul> <p><i>Upon completion of professional development seminar in January 2019 one could or should occasionally see teachers at OPS:</i></p> <ul style="list-style-type: none"> <li>★ <b>Identifying Critical Information</b> to help students effectively interact with new knowledge. (DQ #2)</li> <li>★ <b>Effectively Using Homework</b> (DQ #3)</li> <li>★ <b>Applying Consequences</b> (DQ #8)</li> <li>★ <b>Communicating High Expectations for ALL Students</b>. (DQ #9)</li> </ul>	<p style="text-align: center;"><b><i>Should Never See or Hear In A Classroom At OPS:</i></b></p> <ul style="list-style-type: none"> <li>★ Should Never See or Hear Students Being Humiliated</li> <li>★ Should Never See or Hear Negative Sarcasm and Disrespect Towards Students</li> <li>★ Should Never See Cell Phones In Class Other Than For Assignments of for Academic Learning approved by teacher</li> <li>★ Should Never See Disengaged Students For Extended Periods of Time</li> <li>★ Should Never See Homework Being Used Ineffectively or for no specific purpose</li> <li>★ Should Never See Teachers Providing Instruction That Is Not Well Planned and Guided, In Part, By Their Instructional Growth Plan and content curriculum</li> <li>★</li> <li>★</li> <li>★</li> </ul>

**SHOUT OUT to Miss Tschida, Mrs. Kloppenborg and the Junior and Senior High School choir students. They recently held the Fall Concert here at OHS that was well attended and very successful. The Senior High School Choir also participated in the Mid State Conference Vocal Clinic last week. Our Choir program is off to a great start to the school year.**



**CONGRATULATIONS to Mr. Dean and the Screamin' Eagle Marching Band. They traveled to the dome at USD to compete in the 2018 US Bands Quad State Marching Band Competition in late October. The band placed 1st in Class 3A and received the Band Color Guard, Percussion, Music, Visual, and Overall Effect awards. OHS Senior Faith Walton had this to say: "We aren't just a band we are a family and it's sad to see our marching band season come to a close knowing it is one of the first of the many lasts for our seniors this year. Over the years we enjoyed lots of new experiences like marching at Memorial Stadium or marching in the dome at Quad State. We didn't always enjoy it, but marching band was a big part of my high school career."**



***Some awesome things happening around campus...***



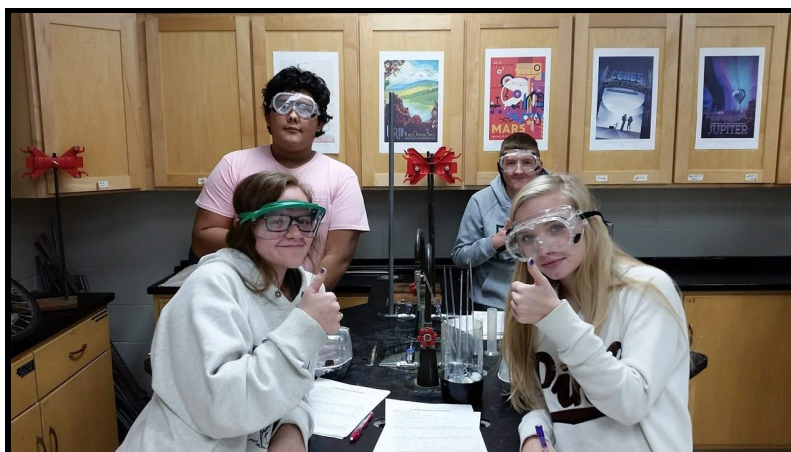
**8th Grade Agriculture Education students made gum from scratch.**



**8th Grade class participated in the annual UNL Writing Exchange.**



**You will see a continued focus on exploratory and hands on learning. This includes a greater focus on lab-based science curriculum.**



**O'Neill Elementary School**

***Mr. Jim York, Principal***

***Mrs. Jill Brodersen, Assistant Principal***

1700 N. 4th Street

P.O. Box 230

O'Neill, Nebraska

Phone: (402)-336-1400 Fax: (402)-336-2651

**O'Neill Elementary Eagle Way 🦅 Be Safe 🦅 Be Respectful 🦅 Be Responsible**

## **Board Note from the Elementary November 2018**

As most of you know we had Parent-Teacher Conferences and I can happily say that we had 90% of our parents participate! While our goal is 100%, 90% is pretty darn awesome.

This year we have also hosted Family Math Night & Developing Eagles Family Night. Family Math Night was very well attended with over 200 people attending. We had multiple staff members helping out at Family Math Night, which allowed parents to interact with teachers in a different setting than parent-teacher conferences. The night was certainly a success.

Also, we hosted our Veteran's Day Program this week, as well. Last year, we had many parents and grandparents show up, but nothing like this year! We had to find more chairs for people and also had people surrounding the entire gym. I received a lot of compliments on how the program went & how honored our Veterans felt after the program. This is just one program, but if we can keep doing small things that get families into our building for a positive reason, the possibilities of a strong home to school relationship are endless!

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Finally, after looking at the attendance numbers of these events, it's safe to say we have families that want to (and are) involved in their children's lives. When this year began, a big focus for the elementary administration was family involvement. We created a "Family Passport" that connected home to school and it has been a benefit for many of our students. I have attached the Family Passport to this document so you all can see it. We have already had many of the passports handed in, which I really appreciate.

As always, if you ever have any questions about the elementary school, please feel free to stop by or give me a call at 402-336-1400. Thanks!

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**OES FAMILY  
PASSPORT**



O'Neill Elementary School  
1700 N. 4th Street  
O'Neill, NE 68763  
Phone: 402-336-1400  
Facebook:  
<https://goo.gl/ViWHNF>

Child's Name:

Other OES students:

**O'Neill Elementary  
School Eagle Way**

- Be Safe
- Be Respectful
- Be Responsible



Validated by:

Date:

**Just a few easy steps  
to Earn pizza for your  
family:**

**Step 1:**  
Adult family member(s) attend  
at least two activity from the  
BLUE column. Have Passport  
initialed by authorized OES  
staff at the activity.

**Step 2:**  
As a family, choose two  
activities from the WHITE  
column and three activities  
from the BLACK column. Enjoy  
these activities with your  
child(ren) at times of your  
choosing.

**Step 3:**  
When steps 1 and 2 are  
complete, an adult family  
member must present this  
passport to be validated by  
authorized OES staff.

The coupon for a free pizza  
will be mailed to your home  
address (one coupon per  
family).

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<b>BLUE ACTIVITIES</b> - Choose at least two - <i>These activities take place at OES</i>	<b>WHITE ACTIVITIES</b> - Choose at least two - <i>These activities take place at OES or at home</i>	<b>BLACK ACTIVITIES</b> - Choose at least three - <i>These activities take place at home</i>
<input type="checkbox"/> Attend Back to School <u>Night</u> on August 16th	<input type="checkbox"/> Have breakfast or lunch with your child at school	<input type="checkbox"/> Have all members of the family read stories to each other
<input type="checkbox"/> Attend Family Math Night on October 9th	<input type="checkbox"/> Attend a <u>OHS</u> sporting event or music/art activity	<input type="checkbox"/> Have a "Family Game Night" with <u>board</u> or card games
<input type="checkbox"/> Attend a Junior Eagle Booster Club Meeting	<input type="checkbox"/> Have a "No TV or screen" night at home	<input type="checkbox"/> Work on homework together
<input type="checkbox"/> Attend Parent-Teacher Conferences on October 24th	<input type="checkbox"/> Go for a family walk or bike ride	<input type="checkbox"/> Eat dinner together and discuss each person's day
Authorized Staff Signature: _____ Date: _____		

# **Administrative Report for School Board**

## **November 12, 2018**

**Nick Hostert, AD**

### **Activities –**

**Choir**–We had four students submit an All-State music tryout in October and Christopher Jennings was selected to the All State Band. Miss Tschida, Mr. Dean and Mrs. Jennings will be traveling to Lincoln to join members from around the state on Nov. 14-17. The first JH/SH choir concert of the year was held in October. Our choir attended the Mid State Conference clinic/concert where over 250 participants put on a good show last week.

**Football**-The Eagles finished the season at 0-9 and played competitive football most of the season. Our JV team finished 5-2 and our Junior High A team went 1-4 and Junior High B gained some valuable experience. We had a difficult C-1 schedule this year as five of our opponents qualified for the playoffs. We will have the same teams on our schedule for 2019.

**Volleyball:** The girls were the #2 seed in sub-districts where they defeated Pierce (defeated Pierce 3 times this season) and lost to eventual state qualifier Wayne. Our varsity team finished 19-12, our JV's were 6-14 and C team also finished 9-4. We played competitive volleyball all season and the 19 wins are the most we have had in the past six years. We return a number of athletes in 2019. Our JH teams had a competitive season where they found some success and we had a good number of students competing in our elementary volleyball program.

**Cross Country:** We qualified two boys and our girls' team for the state meet last month at Kearney. Brady Thompson (29) and Oscar Lopez (64), Whitney Watson (34), Faith Williamson (58), Lilly Thompson (63) Taya Rainforth (64) Alyssa Gdanitz (87), Ally Sedlacek (90) are the places at the state meet.

**Band**- The band traveled to USD and Pierce to compete in marching band competitions this season. At Vermillion, the Screaming Eagle band performed our "Guardians of the Galaxy" show and brought home a 1<sup>st</sup> place in Class 3A as well as Best Color Guard, Best Percussion, Best Visual, Best Music & Effect Award. Our 14 seniors lead the way to another successful marching season.

**One-Act Play** - Our first performance will be at Minden (11-17) and then at Norfolk on Tuesday, November 20 for Conference. We will get a total of four performances this fall. Our public performance is on November 25 and Districts will be held on Thursday, November 29 at Columbus.

**FCCLA** – The JH/SH chapter has been busy with activities and some have already started working on Star projects. Most of the chapter attended District Leadership Conference last month.

**FFA-** Eight O'Neill FFA members attended National Convention earlier this month in Indianapolis where Rosie Nelson and Tayte Jussel competed. Tayte and Rosie received 3<sup>rd</sup> place in the nation in the agriscience fair competition. We also had three former Eagles receive their American Farmer degree, they were Robyn Isom, Corbin Dean, and Parker Belgum. The chapter has been busy with livestock judging and preparing for District competition.

**Basketball** - The winter sport season has officially started for the junior high girls basketball teams. Currently there are 30 Junior High girls out who will be playing on our 7<sup>th</sup> and 8<sup>th</sup> grade teams. Both the high school girls and boys teams will start on Monday and the girls will have around 17 and boys 25 athletes out.

**Wrestling** - The junior high wrestling squad also began workouts in October. Kevin Morrow and Bryan Corkle are presently working with 27 young men that have shown an interest. The high school team will also start next Monday and we should have about 25 athletes out.

**Student Council-** They hosted a blood drive again this past month for Life Serve and are making plans for our annual food drive.

**Robotics-** Have been practicing for the past several months. We have competitions at NECC, WSC, Elkhorn, Council Bluffs, Valley, and Ravenna scheduled. We have 8 students involved, competing on 3 teams this season.

**State AD Conference-** I attended this last weekend in Kearney. There are always several good sessions including a session on school law as it pertains to issues facing athletics & activities.

**NSAA Meeting –** I attended this on Wednesday in Norfolk. Some proposals that were discussed and passed in District III include: Adding Bowling as a NSAA activity, having all students who transfer sit 90 school days, unless they meet the May 1 deadline, and forming a committee to study the possibility of adding a 9 man football class. Any proposal that passes in one of the six NSAA district meeting will be discussed and voted on again in our January meeting.



# O'NEILL ELEMENTARY SCHOOL

Shannon Stelling-Special Education Director

1700 N. 4<sup>th</sup> St.

O'Neill, NE 68763

Phone: (402) 336-1948 Fax: (402) 336-2651

- 
- Current Special Education enrollment is 148 with six initial evaluations being completed.
  - On October 30th Jill Brodersen and myself participated in an ESU 8 Targeted Improvement Plan work day in Neligh. Targeted Improvement Plan (TIP) is part of Improving Learning for Children with Disabilities (ILCD). Targeted Improvement Plan is a multi-year focus for improvement for students with disabilities. Our district has chosen Impact Area 1 which focuses on improving developmental outcomes and academic achievement for students with disabilities. As a district we have chosen to target math so that it aligns with our school improvement goal. Jill and I have been working to compile the necessary information for our TIP goal. The process began two years ago with analysis of district data (elementary school) on the Impact Area that we have chosen. Based on the data analysis we identified the area of focus. The next step was to review the capacity of the current system to support improvement and then develop a multi-year Targeted Improvement Plan that includes measurable results and coherent improvement strategies. Currently, we have been working on transferring the information from Improving Learning for Children with Disabilities 2.0 to the new Improving Learning for Children with Disabilities 3.0. The focus has been on analyzing data that has been gathered for the past two years in the area of math for grades kindergarten through sixth grade. We have also been reviewing resources and supports. Lastly, we've been working on determining the level to which various interventions strategies are being implemented with fidelity. We will participate in a final work day at the ESU to have our TIP reviewed by ESU staff prior to submitting it to the Nebraska Department of Education on December 1st. The next step after submission will be to establish an accountability tool so that our fidelity measures are more reliable and valid.
  - Ann Fritz attended a three day Intensive Verbal Behavior Training. Our special education team is gradually implementing the use of Intensive Verbal Behavior Training as a strategy for instructing students that are non-verbal or have very limited use of verbal communication. Currently, we are targeting two students to pilot the use of Intensive Verbal Behavior training. Regina Howard, Karen Cahoy and Rod Whitney attended a one day overview of Verbal Behavior Training. These paraprofessionals will then be able to better support the student(s) that they work with that are receiving Intensive Verbal Behavior training.
  - Becky Dean and Jody Fox attended a Resource Teacher meeting at ESU #7 that focused on transition. Becky and Jody were informed of some upcoming changes that will be happening as we work with students that are transition age (ages 16 and older). One of the biggest changes is that the Accuplacer is being phased out. The Accuplacer is a test that is given for students entering community colleges. Most community colleges will no longer be using this for college readiness. The transition page of the IEP continues to be an area of focus. Emphasis was placed on using valid transition assessments and Jody and Becky were given a list of various resources that are recommended for transition assessments.

### *Vision Statement:*

*Dream, Believe, Achieve: Empowering Today's Students to be Tomorrow's Leaders*

**Building & Grounds  
Board Report  
Steve Brown  
Monday, November 12, 2018**

**Construction Update: (See attached map for the location of each area)**

**Durations:**

Slab on grade 3 days for each area – part of Area A done

Structural steel erection 10 days for each area

**Week of November 5th**

- Work on underground in Areas B, D, and F
- Poured slab on grade in new science rooms. (Area A)
- Continue digging footings in gym area – possibly done on Friday
- Structural steel delivered
- Rough in electric started in old building
- Chiller is moved and work has begun on the plumbing

**Week of November 12th**

- Continue underground in Areas D and F
- Finish all footings
- Finish underground electric
- Rough in electric continues in old building
- Pour slab on grade in Areas A and B

**Week of November 19th**

- Mason start walls in Area F
- Rough in electric continues in old building

**Week of November 26th**

- Possible start of erecting structural steel
- Rough in electric continues in old building

**Notable Procurement items**

1. Structural steel – Week of November 5th
2. Precast- Mid December
3. Brick delivery - Week of November 12<sup>th</sup>????

**Lost days due to weather this month 1 Day**

		<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0150	ACTIVITIES	23,394.86	2,866.99	43.00	47.46	20,618.33
	<b>ACTIVITIES TOTAL</b>	<b>23,394.86</b>	<b>2,866.99</b>	<b>43.00</b>	<b>47.46</b>	<b>20,618.33</b>
05 704 0126	ANNUAL	8,881.42	0.00	30.00	0.00	8,911.42
	<b>ANNUAL TOTAL</b>	<b>8,881.42</b>	<b>0.00</b>	<b>30.00</b>	<b>0.00</b>	<b>8,911.42</b>
05 704 0100	ATHLETICS	23,998.90	1,203.10	3,054.53	0.00	25,850.33
05 704 0101	ATHLETICS - MISC	0.00	0.00	0.00	0.00	0.00
05 704 0103	BASKETBALL DISTRICTS	0.00	0.00	0.00	0.00	0.00
05 704 0105	BASKETBALL - BOYS	(236.17)	0.00	0.00	0.00	(236.17)
05 704 0106	BASKETBALL - GIRLS	0.00	0.00	0.00	0.00	0.00
05 704 0107	BASKETBALL - BOYS/GIRLS	0.00	60.00	0.00	0.00	(60.00)
05 704 0108	CROSS COUNTRY	538.00	119.00	73.00	0.00	492.00
05 704 0109	FOOTBALL	1,910.39	685.00	2,515.00	0.00	3,740.39
05 704 0110	GOLF - BOYS	0.00	0.00	0.00	0.00	0.00
05 704 0111	GOLF - GIRLS	10.00	0.00	0.00	0.00	10.00
05 704 0114	SOFTBALL	(674.66)	17.90	0.00	0.00	(692.56)
05 704 0115	TRACK	0.00	0.00	0.00	0.00	0.00
05 704 0116	VOLLEYBALL DISTRICTS	0.00	959.00	1,412.00	0.00	453.00
05 704 0117	VOLLEYBALL	682.00	1,175.00	2,387.25	0.00	1,894.25
05 704 0118	WRESTLING	0.00	50.00	0.00	0.00	(50.00)
05 704 0120	ACTIVITY TICKETS - STUDENTS	0.00	0.00	0.00	0.00	0.00
05 704 0121	ACTIVITY TICKETS - ADULTS	440.00	0.00	40.00	0.00	480.00
05 704 0122	ACTIVITY TICKETS - FAMILY	200.00	0.00	100.00	0.00	300.00
05 704 0124	FINES/LOST EQUIPMENT	0.00	0.00	0.00	0.00	0.00
	<b>ATHLETICS TOTAL</b>	<b>26,868.46</b>	<b>4,269.00</b>	<b>9,581.78</b>	<b>0.00</b>	<b>32,181.24</b>
05 704 0211	CLASS OF '19	2,083.72	0.00	60.00	0.00	2,143.72
05 704 0212	CLASS OF '20	5,737.71	0.00	962.56	0.00	6,700.27
05 704 0213	CLASS OF '21	3,083.01	860.88	1,455.00	0.00	3,677.13
05 704 0214	CLASS OF '22	1,125.85	0.00	240.00	0.00	1,365.85
05 704 0215	CLASS OF '23	667.60	0.00	0.00	0.00	667.60
05 704 0216	CLASS OF '24	5.00	0.00	0.00	0.00	5.00
05 704 0300	ALUMNI	4,356.70	0.00	0.00	0.00	4,356.70
	<b>CLASSES TOTAL</b>	<b>17,059.59</b>	<b>860.88</b>	<b>2,717.56</b>	<b>0.00</b>	<b>18,916.27</b>
05 704 0301	BAND	2,552.97	0.00	0.00	0.00	2,552.97
05 704 0303	CHEERLEADERS	2,578.61	163.88	90.00	0.00	2,504.73
05 704 0304	CHEMISTRY CLUB	243.83	0.00	0.00	0.00	243.83
05 704 0305	ROBOTICS/CHESS CLUB	2,107.91	0.00	335.09	0.00	2,443.00
05 704 0306	CHOIR - JH/HS	2,942.76	724.15	719.56	0.00	2,938.17
05 704 0308	FACULTY FUND - ELEMENTARY	(70.32)	0.00	0.00	0.00	(70.32)
05 704 0309	FACULTY FUND - HIGH SCHOOL	33.11	12.60	0.00	0.00	20.51
05 704 0310	FINE ARTS CLUB	3,117.65	0.00	125.00	0.00	3,242.65
05 704 0311	FLAG CORPS	2,165.75	126.90	0.00	0.00	2,038.85
05 704 0312	JR COUNCIL	330.56	0.00	0.00	0.00	330.56
05 704 0313	LIBRARY - ELEMENTARY	2,000.37	0.00	0.00	0.00	2,000.37
05 704 0314	LIBRARY - HIGH SCHOOL	693.61	0.00	0.00	0.00	693.61
05 704 0317	MOCK TRIAL	69.13	0.00	0.00	0.00	69.13
05 704 0318	MUSIC CONTEST	0.36	0.00	0.00	0.00	0.36
05 704 0319	MUSICAL	1,142.54	0.00	0.00	0.00	1,142.54
05 704 0320	NATIONAL HONOR SOCIETY	630.51	0.00	0.00	0.00	630.51
05 704 0321	ONE ACTS	489.49	0.00	0.00	0.00	489.49
05 704 0322	QUIZ BOWL TEAM	10.96	0.00	0.00	0.00	10.96
05 704 0323	SOUNDSATIONAL SINGERS	6,188.01	561.15	22,267.37	0.00	27,894.23
05 704 0324	SPEECH TEAM	1,043.86	0.00	0.00	0.00	1,043.86

		<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0325	SPIRIT FUND	1,225.94	72.00	875.05	0.00	2,028.99
05 704 0326	STUDENT COUNCIL	619.75	0.00	0.00	0.00	619.75
05 704 0327	THEATRE/SWING CHOIR	93.74	0.00	0.00	0.00	93.74
05 704 0328	NATIONAL HISTORY DAY	38.43	0.00	0.00	0.00	38.43
05 704 0329	DRILL/DANCE TEAM	1,736.66	0.00	279.23	0.00	2,015.89
05 704 0330	DIL	3,608.34	0.00	0.00	0.00	3,608.34
05 704 0331	AUSTRALIA TRIP	0.00	0.00	0.00	0.00	0.00
05 704 0335	EAGLE EYE BROADCASTING	558.49	175.93	650.00	0.00	1,032.56
05 704 0336	HOLOCAUST LIT	(893.95)	2,400.00	1,502.40	0.00	(1,791.55)
05 704 0337	WEIGHT ROOM	2,679.21	549.45	300.00	0.00	2,429.76
05 704 0338	PRESCHOOL	90.62	0.00	0.00	0.00	90.62
05 704 0339	OUTDOOR EDUCATION	23.91	0.00	0.00	0.00	23.91
05 704 0340	WASHINGTON DC TRIP	0.03	0.00	0.00	0.00	0.03
05 704 0341	INTERACT CLUB	1,540.24	0.00	0.00	0.00	1,540.24
05 704 0342	SUPPORT FUND	272.51	0.00	0.00	0.00	272.51
05 704 0343	FREE ENTERPRISE MARKET CLASS	(23.09)	0.00	0.00	0.00	(23.09)
05 704 0344	SENIOR ACTIVITY GYM PICTURES	790.71	986.00	15.00	0.00	(180.29)
05 704 0345	CTL	0.00	0.00	313.00	0.00	313.00
	<b>CLUBS TOTAL</b>	<b>40,633.21</b>	<b>5,772.06</b>	<b>27,471.70</b>	<b>0.00</b>	<b>62,332.85</b>
05 704 0127	CONCESSIONS	7,360.13	5,467.15	3,905.98	0.00	5,798.96
	<b>CONCESSIONS TOTAL</b>	<b>7,360.13</b>	<b>5,467.15</b>	<b>3,905.98</b>	<b>0.00</b>	<b>5,798.96</b>
05 704 0104	ATHLETIC DONATIONS	1,201.73	0.00	0.00	0.00	1,201.73
05 704 0128	CLUB DONATIONS	1,565.05	0.00	0.00	0.00	1,565.05
	<b>DONATIONS FOR TOTAL ATHLETICS</b>	<b>2,766.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,766.78</b>
05 704 0129	FCCLA	7,241.85	5,251.36	1,317.33	0.00	3,307.82
	<b>FCCLA TOTAL</b>	<b>7,241.85</b>	<b>5,251.36</b>	<b>1,317.33</b>	<b>0.00</b>	<b>3,307.82</b>
05 704 0143	FFA	10,990.23	5,446.84	2,013.35	(47.46)	7,509.28
05 704 0151	FFA GREENHOUSE	2,676.75	345.00	0.00	0.00	2,331.75
	<b>FFA TOTAL</b>	<b>13,666.98</b>	<b>5,791.84</b>	<b>2,013.35</b>	<b>(47.46)</b>	<b>9,841.03</b>
05 704 0165	MID STATE CONFERENCE	0.00	0.00	0.00	0.00	0.00
	<b>MID STATE TOTAL CONFERENCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
05 704 0102	GATE/ACTIVITY CASH BOX	(2,300.00)	2,450.00	4,750.00	0.00	0.00
05 704 0130	GUIDANCE	932.96	0.00	0.00	0.00	932.96
05 704 0131	INTEREST INCOME	83.17	0.00	100.89	0.00	184.06
05 704 0132	INTERVENTION FUND	114.33	0.00	0.00	0.00	114.33
05 704 0133	MISCELLANEOUS	3,697.23	0.00	0.00	0.00	3,697.23
05 704 0134	SUMMER SCHOLARSHIP FUND	1,497.24	0.00	0.00	0.00	1,497.24
05 704 0136	SCHOLARSHIPS	3,692.98	0.00	1,077.75	0.00	4,770.73
05 704 0137	TOP OF THE NEST/READ HEADS	49.53	0.00	0.00	0.00	49.53
05 704 0138	VOICES OF YOUTH	1.58	0.00	0.00	0.00	1.58
05 704 0139	BOOK FINES/LOCKS/PLANNERS	2,858.00	0.00	0.00	0.00	2,858.00
05 704 0141	INSUFFICIENT/CLOSED ACCT CHECKS	(3.00)	0.00	3.00	0.00	0.00
05 704 0145	MENTORING	131.17	0.00	0.00	0.00	131.17
05 704 0147	BULLYING PREVENTION GROUP	100.00	0.00	0.00	0.00	100.00
05 704 0148	BACKPACK PROGRAM	5,105.67	0.00	0.00	0.00	5,105.67
05 704 0149	SCOREBOARD	53,618.00	0.00	0.00	0.00	53,618.00
	<b>MISCELLANEOUS TOTAL</b>	<b>69,578.86</b>	<b>2,450.00</b>	<b>5,931.64</b>	<b>0.00</b>	<b>73,060.50</b>
05 704 0152	PARENT GROUP	113.79	0.00	0.00	0.00	113.79

		<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
	<b>PARENT GROUP TOTAL</b>	<b>113.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>113.79</b>
05 704 0142	SPEECH MEET	2,192.58	0.00	0.00	0.00	2,192.58
	<b>SPEECH TOTAL</b>	<b>2,192.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,192.58</b>
05 704 0403	ALUMNI BASKETBALL	0.00	0.00	0.00	0.00	0.00
05 704 0405	BASKETBALL CLUB - BOYS	3,438.16	619.95	0.00	0.00	2,818.21
05 704 0406	BASKETBALL CLUB - GIRLS	983.82	0.00	40.00	0.00	1,023.82
05 704 0407	ELEMENTARY BOYS BB CLUB	194.42	0.00	0.00	0.00	194.42
05 704 0408	CROSS COUNTRY CLUB	5,136.93	3,464.42	609.00	0.00	2,281.51
05 704 0409	FOOTBALL CLUB	2,734.97	4,226.00	189.00	0.00	(1,302.03)
05 704 0410	GOLF CLUB - BOYS	591.08	0.00	0.00	0.00	591.08
05 704 0411	GOLF CLUB - GIRLS	623.37	0.00	285.05	0.00	908.42
05 704 0412	"O" CLUB	2,399.46	0.00	0.00	0.00	2,399.46
05 704 0414	SOFTBALL CLUB	4,189.43	100.00	0.00	0.00	4,089.43
05 704 0415	TRACK CLUB	6,396.01	1,399.00	0.00	0.00	4,997.01
05 704 0417	VOLLEYBALL CLUB	(706.79)	115.20	0.00	0.00	(821.99)
05 704 0418	WRESTLING CLUB	447.07	0.00	67.73	0.00	514.80
05 704 0420	JH/ELEM GIRLS BASKETBALL	707.52	0.00	0.00	0.00	707.52
05 704 0422	JH/ELEM GIRLS VOLLEYBALL	1,957.04	1,191.00	0.00	0.00	766.04
05 704 0423	JH TRACK CLUB	0.00	0.00	0.00	0.00	0.00
	<b>SPORTS CLUBS TOTAL</b>	<b>29,092.49</b>	<b>11,115.57</b>	<b>1,190.78</b>	<b>0.00</b>	<b>19,167.70</b>
05 704 0135	T & I	2,421.49	75.50	0.00	0.00	2,345.99
	<b>T &amp; I TOTAL</b>	<b>2,421.49</b>	<b>75.50</b>	<b>0.00</b>	<b>0.00</b>	<b>2,345.99</b>
	<b>GRAND TOTAL</b>	<b>251,272.49</b>	<b>43,920.35</b>	<b>54,203.12</b>	<b>0.00</b>	<b>261,555.26</b>

OPS ACTIVITY REPORT  
OCTOBER 2018

BALANCE - SEPTEMBER 28, 2018		\$ 23,394.86
<b>RECEIPTS:</b>		
K Meush - Unused cash from Ntl FFA	\$ 39.68	
Transfer from FFA for Natl FFA	\$ 7.78	
K Vanderbeek - Share of Motel Room	\$ 43.00	
Wayne State College - Return on Wayne State Honor Choir Fee	\$ 195.00	
<b>TOTAL RECEIPTS:</b>		\$ 285.46
<b>EXPENDITURES:</b>		
Pinnacle Bank (CC) - One Act Books & Royalty Fees	\$ 461.38	
Pinnacle Bank (CC) - Room for K Vanderbeek	\$ 93.00	
Omaha Rubber Stamp Co - Share of Bank Stamp	\$ 14.09	
Kelli Meush - Natl FFA Conv Food	\$ 266.00	
Tracy Kaczor - Reimb Airline Tickets for Natl FFA (2 Students)	\$ 1,387.20	
FFA Convention Tour - Rooms for Natl FFA	\$ 495.00	
Michelle Reiman - Reimb Speech Judge Fee	\$ 25.00	
Kendra Vanderbeek - Reimb One Act Supplies	\$ 248.32	
Rosie Nelson - Reimb Parking Natl FFA	\$ 36.00	
Stanton Music Boosters - JH Honor Choir Fee	\$ 36.00	
<b>TOTAL EXPENDITURES</b>		\$ 3,061.99
<b>ADJUSTMENTS:</b>		
NA	\$0.00	
<b>TOTAL ADJUSTMENTS</b>		\$ -
BALANCE - OCTOBER 31, 2018		\$ 20,618.33

OPS ATHLETIC REPORT  
OCTOBER 2018

BALANCE - SEPTEMBER 28, 2018		\$ 26,868.46
<b>RECEIPTS:</b>		
N Hostert - Coaches Jackets	\$ 15.00	
N Hostert - Weight Room / Track Camera	\$ 1,900.00	
N Hostert - Booster Share of Coaches Jackets	\$ 1,080.00	
C Hilker - Unused cash from State CC	\$ 7.72	
N Hostert - Shopko Eagle Graphics	\$ 51.81	
N Hostert - CC Entry Fees	\$ 73.00	
N Hostert - V FB Gate w/Ord	\$ 1,528.00	
N Hostert - V FB Gate w/Broken Bow	\$ 853.00	
N Hostert - JV FB Gate w/BC	\$ 134.00	
N Hostert - Sub Dist VB Gate	\$ 1,412.00	
N Hostert - JH VB Gate w/Ewing	\$ 202.25	
N Hostert - C/JV/V VB Gate w/Pierce	\$ 513.00	
N Hostert - C/JV/V VB Gate w/BC	\$ 397.00	
N Hostert - JH VB Gate w/CWCE	\$ 108.00	
N Hostert - V VB Tri Gate	\$ 416.00	
N Hostert - JV VB Tri Gate	\$ 83.00	
N Hostert - JH VB Gate w/BC	\$ 151.00	
N Hostert - C/JV/V VB Gate w/EV	\$ 517.00	
N Hostert - Adult Activity Pass	\$ 40.00	
N Hostert - Family Act Passes	\$ 100.00	
<b>TOTAL RECEIPTS:</b>		<b>\$ 9,581.78</b>
<b>EXPENDITURES:</b>		
Pioneer Manufacturing - Field Paint	\$ 254.00	
Taylor Made Printing - Athletic Awards	\$ 75.00	
ASPI Solutions - Entry Fees for Mid State CC Meet	\$ 60.00	
Omaha Rubber Stamp - Share of New Bank Stamp	\$ 14.10	
C Hilker - Food For State CC	\$ 280.00	
Norfolk Public Schools - Sub Dist VB Cheerleaders Adm	\$ 25.00	
Ramada Inn - Rooms for State CC	\$ 495.00	
Wagner HS - JH Girls BB Entry Fee	\$ 60.00	
Papillion-Lavista South HS - JH CC Entry Fee	\$ 119.00	
Daryl Lindsay - FB Official w/Broken Bow	\$ 550.00	
Ross Tomjack - JV FB Official w/Battle Creek	\$ 45.00	
David Chochon - JV FB Official w/Battle Creek	\$ 45.00	
Jerry Evans - JV FB Official w/Battle Creek	\$ 45.00	
Stadium Sports - SB Line Up Cards	\$ 17.90	
Terra Classen - Sub Dist VB Official	\$ 165.00	
Nichole Carlson - Sub Dist VB Official	\$ 226.00	
Ainsworth Public School - Share of Sub Dist VB	\$ 25.08	
Creighton High School - Share of Sub Dist VB	\$ 15.40	
Crofton High School - Share of Sub Dist VB	\$ 26.87	
West Holt High School - Share of Sub Dist VB	\$ 6.45	
NSAA - Share of Sub Dist VB	\$ 494.20	
Terra Classen - C/JV/V VB Official w/Pierce	\$ 130.00	
Jess Pelster - C/JV/V VB Official w/Pierce	\$ 130.00	
Monty Miller - C/JV/V VB Official w/BC	\$ 130.00	
Terry Monson - C/JV/V VB Official w/BC	\$ 130.00	
Becky Hoffman - V VB Tri Official	\$ 280.00	
Monty Miller - C/JV/V VB Official w/EV	\$ 130.00	
Paul Eaton - C/JV/V VB Official w/EV	\$ 130.00	
Wisner Pilger HS - VB Entry Fee	\$ 75.00	
Ewing Public Schools - JH VB Entry Fee	\$ 40.00	

OPS ATHLETIC REPORT  
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Battle Creek HS - JH WR Entry Fee	\$ 50.00	
<b>TOTAL EXPENDITURES</b>		\$ 4,269.00
ADJUSTMENTS:		
NA	\$ -	
<b>TOTAL ADJUSTMENTS</b>		\$ -
BALANCE - OCTOBER 31, 2018		\$ 32,181.24

Regular; Processing Month 10/2018; Fund Number 08

<b>Fund: 08 Building Fund</b>						
<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
08 1100	Taxes Levied	0.00	114,589.21	395,145.69	0.00	(395,145.69)
08 1115	Carline Tax	0.00	0.00	59.69	0.00	(59.69)
08 1510	Interest	0.00	361.56	567.71	0.00	(567.71)
08 1990	Contributions & Donations	0.00	0.00	0.00	0.00	0.00
	Subtotal: Local Receipts	0.00	114,950.77	395,773.09	0.00	(395,773.09)
08 3130	Homestead Exemption	0.00	0.00	0.00	0.00	0.00
08 3131	Property Tax Credit	0.00	0.00	0.00	0.00	0.00
08 3132	Personal Property Tax Credit	0.00	0.00	0.00	0.00	0.00
08 3133	Nameplate Capacity Tax	0.00	0.00	0.00	0.00	0.00
08 3180	Pro-Rate Motor Vehicle	0.00	316.98	316.98	0.00	(316.98)
08 3990	Other State Receipts	0.00	0.00	0.00	0.00	0.00
	Subtotal: STATE RECEIPTS	0.00	316.98	316.98	0.00	(316.98)
08 4519	IDEA Enrollment/Poverty	0.00	0.00	0.00	0.00	0.00
	Subtotal: FEDERAL RECEIPTS	0.00	0.00	0.00	0.00	0.00
08 5300	Proceeds from the Disposal of Property	0.00	0.00	5.50	0.00	(5.50)
	Subtotal: NON-REVENUE RECEIPTS	0.00	0.00	5.50	0.00	(5.50)
	Fund Total:	0.00	115,267.75	396,095.57	0.00	(396,095.57)

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
08	Building Fund				
08 2515 350 000 0000 002	Technical Services - Bldg & Sites	\$0.00	\$0.00	\$0.00	0.00
08 2515 352 000 0000 001	Other Prof Services - Bldg & Sites	\$0.00	\$0.00	\$0.00	0.00
08 2515 352 000 0000 002	Other Prof Services - Bldg & Sites	\$0.00	\$0.00	\$0.00	0.00
08 2515 610 000 0000 001	Supplies Bldg & Sites	\$0.00	\$0.00	\$0.00	0.00
08 2515 610 000 0000 002	Supplies Bldg & Sites	\$0.00	\$0.00	\$0.00	0.00
08 2515 720 000 0000 001	BUILDING, ACQUISITON & IMPROVEMENTS-HS	\$0.00	\$0.00	\$0.00	0.00
08 2515 720 000 0000 002	NEW BUILDINGS-ELEM.	\$0.00	\$0.00	\$0.00	0.00
08 2515 733 000 0000 000	FURNITURE AND EQUIPMENT	\$0.00	\$0.00	\$0.00	0.00
2515	Building & Sites	\$0.00	\$0.00	\$0.00	0.00
08 4700 352 000 0000 001	Other Professional Services Bldg Improv	\$0.00	\$0.00	\$0.00	0.00
08 4700 450 000 0000 001	Construction Services Bldg Improvements	\$0.00	\$432,360.31	\$495,685.16	0.00
4700	Building Improvements	\$0.00	\$432,360.31	\$495,685.16	0.00
08	Building Fund	\$0.00	\$432,360.31	\$495,685.16	0.00

# O'Neill Public School Expenditures 2018-2019

	2018-19 Budget	September	October	YTD Expenditures	Ending Balance	Budget Used
Regular Instructional	4,199,168.00	353,449.20	384,016.38	737,465.58	3,461,702.42	17.56%
ELL Program	380,736.00	27,395.15	30,727.29	58,122.44	322,613.56	15.27%
Poverty Programs	1,256,067.00	94,851.92	96,827.85	191,679.77	1,064,387.23	15.26%
Early Childhood Programs	104,694.00	7,558.18	9,832.72	17,390.90	87,303.10	16.61%
Special Education	1,733,474.00	124,426.56	133,228.38	257,654.94	1,475,819.06	14.86%
Special Education Birth-5	-	-	-	-	-	
Summer School	4,125.00	248.53	-	248.53	3,876.47	6.02%
Other Pupil Services	681,385.00	15,939.80	76,974.55	92,914.35	588,470.65	13.64%
SPED Pupil Services (Psychological, Speech, Audiology, OT, PT, Vision)	-	8,955.38	18,047.35	27,002.73	(27,002.73)	
Support Services-Staff	10,050.00	898.60	1,640.83	2,539.43	7,510.57	25.27%
Library Services	195,941.00	15,198.57	16,504.89	31,703.46	164,237.54	16.18%
Distance Learning	9,000.00	-	3,500.00	3,500.00	5,500.00	38.89%
Instruction-Related Technology	83,558.00	10,852.63	13,092.91	23,945.54	59,612.46	28.66%
General Administration	364,532.00	17,180.65	17,061.80	34,242.45	330,289.55	9.39%
Principals	428,595.00	41,686.93	42,498.30	84,185.23	344,409.77	19.64%
Activity/Athletic Director	-	9,041.75	8,831.75	17,873.50	(17,873.50)	
Fiscal Services	122,528.00	16,858.61	17,799.83	34,658.44	87,869.56	28.29%
Maintenance & Operation of Bldgs	1,872,308.00	64,238.44	73,840.25	138,078.69	1,734,229.31	7.37%
Security & Safety	10,710.00	4.08	1,157.52	1,161.60	9,548.40	10.85%
Pupil Transportation	225,500.00	18,439.51	26,481.78	44,921.29	180,578.71	19.92%
SPED Pupil Transportation	43,775.00	3,445.52	4,659.53	8,105.05	35,669.95	18.52%
State Categorical Grants	57,000.00	6,908.37	573.39	7,481.76	49,518.24	13.13%
Building Improvements	-	545.00	219,175.52	219,720.52	(219,720.52)	
Federal Services	316,780.00	21,123.94	22,583.87	43,707.81	273,072.19	13.80%
Federal Services - IDEA	215,066.00	18,836.75	20,018.44	38,855.19	176,210.81	18.07%
Transfers to Activity Fund	51,000.00	51,000.00	-	51,000.00	-	100.00%
<b>TOTAL EXPENDITURES</b>	<b>12,365,992.00</b>	<b>929,084.07</b>	<b>1,239,075.13</b>	<b>2,168,159.20</b>	<b>10,197,832.80</b>	<b>17.53%</b>

## 2018-2019

September	929,084.07
October	1,239,075.13
November	-
December	-
January	-
February	-
March	-
April	-
May	-
June	-
July	-
August	-
YTD Expenditures	<u>2,168,159.20</u>

Regular; Processing Month 10/2018; Fund Number 01

<b>Fund: 01</b>	<b>General Fund</b>					
<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100	Taxes Levied	9,252,166.00	794,862.01	2,741,561.98	29.63	6,510,604.02
01 1115	Carline Tax	1,750.00	0.00	414.02	23.66	1,335.98
01 1120	Public Power Dist Sales Tax	102,000.00	0.00	0.00	0.00	102,000.00
01 1125	Motor Vehicle Taxes	415,000.00	40,166.78	92,408.29	22.27	322,591.71
01 1312	Tuition from Individ - Sum School	0.00	0.00	0.00	0.00	0.00
01 1321	Tuition from Other Dist - Reg Ed	0.00	0.00	0.00	0.00	0.00
01 1510	Interest	7,500.00	5,911.89	10,811.10	144.15	(3,311.10)
01 1910	Rental of School Facilities	1,000.00	165.00	165.00	16.50	835.00
01 1911	Local License Fees	1,000.00	70.00	70.00	7.00	930.00
01 1920	Contributions & Donations	2,000.00	750.00	750.00	37.50	1,250.00
01 1921	Police Court Fees	0.00	0.00	70.00	0.00	(70.00)
	Subtotal: Local Receipts	9,782,416.00	841,925.68	2,846,250.39	29.10	6,936,165.61
01 2110	County Fines and License Fees	35,000.00	4,129.91	7,345.68	20.99	27,654.32
	Subtotal: COUNTY AND ESU RECEIPTS	35,000.00	4,129.91	7,345.68	20.99	27,654.32
01 3110	State Aid	95,543.00	9,554.00	19,108.00	20.00	76,435.00
01 3120	SPED School Age	700,000.00	0.00	0.00	0.00	700,000.00
01 3125	SPED Transportation School Age	14,000.00	0.00	0.00	0.00	14,000.00
01 3130	Homestead Exemption	0.00	0.00	0.00	0.00	0.00
01 3131	Property Tax Credit	0.00	0.00	0.00	0.00	0.00
01 3132	Personal Property Tax Credit	0.00	0.00	0.00	0.00	0.00
01 3133	Nameplate Capacity Tax	800,000.00	0.00	0.00	0.00	800,000.00
01 3155	Textbook Loan	4,000.00	0.00	0.00	0.00	4,000.00
01 3180	Pro-Rate Motor Vehicle	12,500.00	2,198.72	2,198.72	17.59	10,301.28
01 3400	State Apportionment	130,000.00	0.00	0.00	0.00	130,000.00
01 3512	Distance Education Incentive Pmts	0.00	0.00	5,750.48	0.00	(5,750.48)
01 3535	Payments for HAL	7,000.00	7,148.00	7,148.00	102.11	(148.00)
01 3551	Career Education	50,000.00	3,781.00	3,781.00	7.56	46,219.00
01 3590	Ext Learning Opportunity Grant	0.00	0.00	0.00	0.00	0.00
01 3990	Other State Receipts	0.00	0.00	0.00	0.00	0.00
	Subtotal: STATE RECEIPTS	1,813,043.00	22,681.72	37,986.20	2.10	1,775,056.80
01 4105	Universal Services Fund (E-Rate)	0.00	0.00	0.00	0.00	0.00
01 4418	IDEA Part B PEAK Projects	0.00	1,332.00	1,332.00	0.00	(1,332.00)
01 4505	Title I, Part A	160,000.00	0.00	0.00	0.00	160,000.00
01 4506	Title I, Part A Accountability	14,000.00	0.00	0.00	0.00	14,000.00
01 4509	Title II, Part A	28,750.00	7,251.00	7,251.00	25.22	21,499.00
01 4510	TITLE IV-A	40,500.00	0.00	0.00	0.00	40,500.00
01 4512	IDEA Part B (611) Base Allocation	71,250.00	14,062.00	14,062.00	19.74	57,188.00
01 4516	IDEA Preschool (619) Base IDEA E/P	3,000.00	32.00	32.00	1.07	2,968.00
01 4519	IDEA Enrollment/Poverty	121,000.00	18,374.00	18,374.00	15.19	102,626.00
01 4520	IDEA Part B Early Intervening Services	0.00	0.00	0.00	0.00	0.00
01 4521	IDEA Part B Proportionate Share	19,816.00	0.00	0.00	0.00	19,816.00
01 4524	Other Federal Non-Categorical	0.00	0.00	414.44	0.00	(414.44)
01 4525	Federal Vocational (Carl Perkins)	0.00	5,724.00	5,724.00	0.00	(5,724.00)
01 4526	Title I, Part C ESSA Migratory Children	2,500.00	0.00	0.00	0.00	2,500.00
01 4527	Title III Part A ESSA ELL	1,500.00	0.00	0.00	0.00	1,500.00
01 4528	Title III ESSA Immigrant	0.00	0.00	0.00	0.00	0.00
01 4531	Title IV, Part B ESSA: 21st CCLC	50,030.00	4,390.89	4,390.89	8.78	45,639.11
01 4708	Medicaid in Public Schools	500.00	0.00	0.00	0.00	500.00
01 4709	Medicaid Administrative Activities	5,000.00	0.00	0.00	0.00	5,000.00
01 4741	REVISION ACTION GRANT	0.00	0.00	0.00	0.00	0.00
01 4967	Title IV-A SSAE Grant Competitive	0.00	0.00	4,506.00	0.00	(4,506.00)
	Subtotal: FEDERAL RECEIPTS	517,846.00	51,165.89	56,086.33	10.83	461,759.67
01 5300	Proceeds from the Disposal of Property	0.00	8.25	173.25	0.00	(173.25)

Regular; Processing Month 10/2018; Fund Number 01

<b>Fund: 01</b>	<b>General Fund</b>					
<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 5301	Insurance Adjustments	10,000.00	0.00	0.00	0.00	10,000.00
01 5690	Other Non-Revenue Receipts	0.00	3,624.36	4,985.15	0.00	(4,985.15)
	Subtotal: NON-REVENUE RECEIPTS	10,000.00	3,632.61	5,158.40	51.58	4,841.60
	Fund Total:	12,158,305.00	923,535.81	2,952,827.00	24.29	9,205,478.00

**Revenue Summary Report**

Processing Month: 10/2018

User ID: KMARVIN

Regular; Processing Month 10/2018; Fund Number 01

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	12,158,305.00	923,535.81	2,952,827.00	24.29	9,205,478.00

**O'Neill Public Schools**  
**Income - Expense Summary**  
**October, 2018**

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**IMPREST ACCOUNT**

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<b>GWB - Checking Account Balance - 9/30/18</b>		\$5,000.54
REVENUE:		
Reimb from General Fund	\$0.00	
Great Western Bank - Interest	\$0.04	
<b>TOTAL REVENUE</b>		\$0.04
EXPENDITURES:		
	\$0.00	
<b>TOTAL EXPENDITURES</b>		\$0.00
<b>TOTAL IMPREST BALANCE - 10/31/18</b>		\$5,000.58

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<b>BANK STATEMENT BALANCE - 10/31/18</b>		\$5,000.58
Outstanding Deposit	\$0.00	
Outstanding Checks	\$0.00	
<b>ENDING BALANCE</b>		\$5,000.58

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**ACCOUNT REVIEW**

Ending Register Balance	\$5,000.58
Disbursements	\$0.00
Less: Accrued Interest 17-18	\$0.50
Less: Accrued Interest 18-19	\$0.08
<b>Imprest Account Balance</b>	\$5,000.00

**O'Neill Public Schools**  
**Income - Expense Summary**  
**October-2018**

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**GENERAL - DEPRECIATION - LUNCH - COOPERATIVE - STUDENT FEE FUNDS**

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GPSB Checking Account Balance	2,098,184.10	
Mutual of Omaha Checking Account Balance	<u>586,341.30</u>	
		<b>\$2,684,525.40</b>

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**EMPLOYEE BENEFIT FUND**

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Checking Account Balance	<u>10,219.93</u>	
		<b>\$10,219.93</b>

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**BUILDING FUND**

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Checking Account Balance	<u>596,915.97</u>	
		<b>\$596,915.97</b>

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**FLEX BENEFITS FUND**

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Checking Account Balance	<u>22,543.38</u>	
		<b>\$22,543.38</b>

**O'Neill Public Schools**  
**Income - Expense Summary**  
**October-2018**

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**GENERAL FUND**

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<b>BALANCE - 09/30/2018</b>		<b>\$2,233,504.82</b>
REVENUE		
Taxes	794,862.01	
Motor Vehicle Taxes	40,166.78	
Interest - GPS Checking	5,911.89	
Rental of School Facilities	165.00	
Police Court Fees	70.00	
Contributions & Donations	750.00	
County Fines and Licenses	4,129.91	
State Aid	9,554.00	
Pro-Rate Motor Vehicle	2,198.72	
HAL Payments	7,148.00	
Career Education (Revision) Payments	3,781.00	
IDEA Part B PEAK Projects	1,332.00	
Title II, Part A	7,251.00	
IDEA Part B (661) Base Allocation	14,062.00	
IDEA Preschool (619) Base IDEA E/P	32.00	
IDEA Enrollment/Poverty	18,374.00	
Federal Vocational (Carl Perkins)	5,724.00	
Title IV, Part B ESSA: 21st CCLC	4,390.89	
Proceeds from Disposal of Property	8.25	
Non-Revenue Receipts	3,624.36	
	3,624.36	
<b>TOTAL REVENUE</b>		<b>\$923,535.81</b>
EXPENDITURES		
Payables	(1,239,075.13)	
<b>TOTAL EXPENDITURES</b>		<b>(\$1,239,075.13)</b>
LIABILITIES		
Federal Tax Payables	6.37	
State Taxes Payables	19.62	
FICA-Board Share	239.02	
BCBS Employer Share	678.60	
ALFAC	251.99	
Retirees Life Insurance	(127.30)	
	(127.30)	
<b>TOTAL LIABILITIES</b>		<b>\$1,068.30</b>
<b>TOTAL GENERAL FUND BALANCE - 10/31/2018</b>		<b>\$1,919,033.80</b>

**O'Neill Public Schools**  
**Income - Expense Summary**  
**October-2018**

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**DEPRECIATION FUND**

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<b>BALANCE - 09/30/2018</b>		<b>\$586,067.48</b>
<b>REVENUE</b>		
Interest	273.82	
<b>TOTAL REVENUE</b>	<u>273.82</u>	<b>\$273.82</b>
<b>EXPENDITURES</b>		
	0.00	
<b>TOTAL EXPENDITURES</b>	<u>0.00</u>	<b>\$0.00</b>
<b>TOTAL DEPRECIATION FUND BALANCE - 10/31/2018</b>		<u><b>\$586,341.30</b></u>

**O'Neill Public Schools**  
**Income - Expense Summary**  
**October-2018**

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**NUTRITION FUND**

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<b>CHECKING ACCOUNT BALANCE - 09/30/2018</b>		<b>\$160,317.18</b>
REVENUE		
Federal Reimbursement Nutrition Programs	26,729.41	
State Reimbursement Nutrition Programs	0.00	
Lunch/Breakfast Receipts	16,553.57	
ESU 8/WLC Meals	114.70	
Online Fees Received	147.24	
Other Receipts	0.00	
<b>TOTAL REVENUE</b>	<b>43,544.92</b>	<b>\$43,544.92</b>
EXPENDITURES		
Salaries - SFSP	0.00	
Benefits - SFSP	0.00	
Advertising	0.00	
Food	(62,555.03)	
Postage	(49.82)	
Equipment (>5000)	0.00	
Supplies & Equipment (<5000)	(582.83)	
Travel Expense	0.00	
Repairs/Services	(192.00)	
Computer Hardware	0.00	
Computer Software	0.00	
Online Payment Fees	(161.99)	
Other - Refund Lunch Acct Balance, etc	(285.00)	
<b>TOTAL EXPENDITURES</b>	<b>(63,826.67)</b>	<b>(\$63,826.67)</b>
<b>TOTAL NUTRITION FUND BALANCE - 10/31/2018</b>		<b>\$140,035.43</b>

**O'Neill Public Schools**  
**Income - Expense Summary**  
**October-2018**

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**STUDENT FEE FUND**

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<b>BALANCE - 09/30/2018</b>		<b>\$37,371.94</b>
REVENUE		
MacBook Deposits	150.00	
Developing Eagle Fees	2,010.00	
<b>TOTAL REVENUE</b>	<u>                    </u>	<b>\$2,160.00</b>
EXPENDITURES		
Developing Eagle Expenses	(417.07)	
<b>TOTAL EXPENDITURES</b>	<u>                    </u>	<b>(\$417.07)</b>
<b>TOTAL STUDENT FEE FUND BALANCE - 10/31/2018</b>		<u><b>\$39,114.87</b></u>

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**EMPLOYEE BENEFIT FUND**

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<b>TOTAL EMPLOYEE BENEFIT FUND BALANCE - 09/30/2018</b>		<b>\$10,219.84</b>
REVENUE		
Non-Revenue Receipts		
Interest - Checking	0.09	
<b>TOTAL REVENUE</b>	<u>                    </u>	<b>\$0.09</b>
EXPENDITURES		
Unemployment Comp	0.00	
<b>TOTAL EXPENDITURES</b>	<u>                    </u>	<b>\$0.00</b>
<b>TOTAL EMPLOYEE BENEFIT FUND BALANCE - 10/31/2018</b>		<u><b>\$10,219.93</b></u>

**O'Neill Public Schools**  
**Income - Expense Summary**  
**October-2018**

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**BUILDING FUND**

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<b>TOTAL BUILDING FUND BALANCE - 09/30/2018</b>		<b>\$914,008.53</b>
REVENUE		
Taxes	114,589.21	
Interest - Checking	361.56	
Pro-Rate Motor Vehicle	316.98	
<b>TOTAL REVENUE</b>		<b>\$115,267.75</b>
EXPENDITURES		
Expenses	(432,360.31)	
<b>TOTAL EXPENDITURES</b>		<b>(\$432,360.31)</b>
<b>TOTAL BUILDING FUND BALANCE (Mutual of Omaha) - 10/31/2018</b>		<b>\$596,915.97</b>

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**FLEX BENEFITS FUND**

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<b>CHECKING ACCOUNT BALANCE - 09/30/2018</b>		<b>\$18,405.82</b>
REVENUE		
Dist. 7 General Fund - Payroll Deductions	7,772.52	
Great Western Bank - Interest	0.17	
<b>TOTAL REVENUE</b>		<b>\$7,772.69</b>
EXPENDITURES		
Dist. 7 Employees - Employee Reimbursements	(3,635.13)	
<b>TOTAL EXPENDITURES</b>		<b>(\$3,635.13)</b>
<b>TOTAL FLEX BENEFIT FUND BALANCE - 10/31/2018</b>		<b>\$22,543.38</b>

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
<u>Checking</u>		1		
10/25/2018	AMAZON.COM	01 2220 640 000 0000 001	Holding Up the Universe Hardcover - Octo	9.94
10/25/2018	AMAZON.COM	01 2220 640 000 0000 002	Dear Dragon: A Pen Pal Tale Hardcover -	8.97
10/25/2018	AMAZON.COM	01 2220 640 000 0000 001	Bridge of Clay Hardcover - October 9, 20	14.61
10/26/2018	AMAZON.COM	01 2220 640 000 0000 002	The 52 Story Treehouse Hardcover - April	10.94
10/14/2018	AMAZON.COM	01 2220 640 000 0000 002	Projekt 1065: A Novel of World War II Ha	11.89
10/15/2018	AMAZON.COM	01 6200 610 000 1195 002	Twist n Write pencils	14.99
10/21/2018	AMAZON.COM	01 2220 640 000 0000 002	Dragons in a Bag Hardcover - October 23,	11.72
10/17/2018	AMAZON.COM	01 2220 640 000 0000 001	9 From the Nine Worlds Hardcover - Octob	8.60
10/26/2018	AMAZON.COM	01 1200 610 000 0000 002	10 pack of black ear buds.	12.99
10/02/2018	AMAZON.COM	01 2220 640 000 0000 001	Space Case (Moon Base Alpha) Hardcover -	12.58
	AMAZON.COM	01 2220 640 000 0000 001	Spaced Out (Moon Base Alpha) Hardcover -	10.79
	AMAZON.COM	01 2220 640 000 0000 001	Waste of Space (Moon Base Alpha) Hardcov	11.89
	AMAZON.COM	01 2220 640 000 0000 001	Strange the Dreamer Hardcover - March 28	13.29
	AMAZON.COM	01 2220 640 000 0000 001	Invictus Hardcover - September 26, 2017	12.79
	AMAZON.COM	01 2220 640 000 0000 001	The Disappearances Hardcover - July 4, 2	12.59
	AMAZON.COM	01 2220 640 000 0000 001	Far from the Tree Hardcover - October 3,	12.59
	AMAZON.COM	01 2220 640 000 0000 001	The Wild Robot Hardcover - April 5, 2016	12.98
	AMAZON.COM	01 2220 640 000 0000 001	The Wild Robot Escapes Hardcover - March	11.89
	AMAZON.COM	01 2220 640 000 0000 001	Hello, Universe Hardcover - March 14, 20	11.89
	AMAZON.COM	01 2220 640 000 0000 001	The Book of Lies Hardcover - October 10,	12.59

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
	AMAZON.COM	01 2220 640 000 0000 001	All Rights Reserved: A New YA Science Fi	12.91
	AMAZON.COM	01 2220 640 000 0000 001	Access Restricted (Word\$) Hardcover - Au	12.05
	AMAZON.COM	01 2220 640 000 0000 001	Sadie Hardcover - September 4, 2018 by C	12.32
	AMAZON.COM	01 2220 640 000 0000 001	Pride Hardcover - September 18, 2018 by	12.32
	AMAZON.COM	01 2220 640 000 0000 001	The Dark Descent of Elizabeth Frankenste	13.29
10/16/2018				
	AMAZON.COM	01 2220 640 000 0000 001	Unwritten Paperback - October 16, 2018 b	9.23
10/04/2018				
	AMAZON.COM	01 1150 610 000 0000 001	Mpow 071 USB Headset/ 3.5mm Computer Hea	117.65
10/25/2018				
	AMAZON.COM	01 2220 610 000 0000 002	FixtureDisplays 4-Tiered Book Signing Ra	182.45
10/25/2018				
	AMAZON.COM	01 2220 640 000 0000 002	Pirasaurs! Hardcover - August 30, 2016 b	12.61
10/26/2018				
	AMAZON.COM	01 2220 640 000 0000 002	The 104-Story Treehouse Hardcover - Marc	10.45
10/12/2018				
	AMAZON.COM	01 2220 640 000 0000 002	Among the Enemy (Shadow Children) Hardco	15.02
	AMAZON.COM	01 2220 640 000 0000 002	Among the Free (Shadow Children) Hardcov	18.46
	AMAZON.COM	01 2220 640 000 0000 002	Grenade Hardcover - October 9, 2018 by A	12.32
	AMAZON.COM	01 2220 640 000 0000 002	The Key (Rm. 201) Library Binding - Augu	15.15
	AMAZON.COM	01 2220 640 000 0000 002	The House Sitters (Rm. 201) Library Bind	14.48
	AMAZON.COM	01 2220 640 000 0000 002	A Deadly Fall (Haunted) Library Binding	17.65
	AMAZON.COM	01 2220 640 000 0000 002	The Getaway Hardcover - November 7, 2017	10.18
	AMAZON.COM	01 2220 640 000 0000 002	Diary of a Wimpy Kid #11: Double Down Ha	8.60
	AMAZON.COM	01 2220 640 000 0000 002	Diary of a Wimpy Kid Box of Books (Books	80.98
	AMAZON.COM	01 2220 640 000 0000 002	Ghost Dog Secrets (Turtleback School & L	17.20
10/12/2018				
	AMAZON.COM	01 2220 640 000 0000 002	The Girl in the Locked Room: A Ghost Sto	11.72
10/12/2018				

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
	AMAZON.COM	01 2220 640 000 0000 002	Auggie & Me: Three Wonder Stories Hardco	13.59
10/31/2018				
	AMAZON.COM	01 2220 640 000 0000 002	Lost in the Dark (Haunted) Library Bindi	28.50
10/12/2018				
	AMAZON.COM	01 1200 610 000 0000 002	Classroom Products Privacy Shield 20 inc	29.30
10/31/2018				
	AMAZON.COM	01 2220 640 000 0000 001	All the Stars Denied Hardcover - October	13.96
10/27/2018				
	AMAZON.COM	01 2220 640 000 0000 002	Pete the Cat's 12 Groovy Days of Christm	9.33
	AMAZON.COM	01 2220 640 000 0000 002	Pete the Cat and the Bedtime Blues Hardc	11.98
	AMAZON.COM	01 2220 640 000 0000 002	Pete the Cat's Groovy Bake Sale (My Firs	13.00
	AMAZON.COM	01 2220 640 000 0000 002	Pete the Cat: Scuba-Cat (My First I Can	11.89
	AMAZON.COM	01 2220 640 000 0000 002	Pete the Cat: Pete at the Beach (My Firs	11.89
	AMAZON.COM	01 2220 640 000 0000 002	Pete the Cat and His Magic Sunglasses Ha	13.34
	AMAZON.COM	01 2220 640 000 0000 002	It's Not Jack and the Beanstalk Hardcove	13.95
10/12/2018				
	AMAZON.COM	01 1200 610 000 0000 002	Trend Enterprises T-53105BN Multiplicati	27.29
10/14/2018				
	AMAZON.COM	01 2220 640 000 0000 001	Hardcover - October 16, 2018 by Nicholas	16.80
10/26/2018				
	AMAZON.COM	01 2220 640 000 0000 002	middle school, Ultimate Showdown james	12.34
	AMAZON.COM	01 2220 640 000 0000 002	Knock Knock Hardcover - July 31, 2018 by	11.40
10/11/2018				
	AMAZON.COM	01 2220 640 000 0000 001	shipping	0.55
	AMAZON.COM	01 2220 640 000 0000 001	Eating Well	9.99
10/12/2018				
	AMAZON.COM	01 2220 640 000 0000 002	Buyer Beware (Rm. 201) Library Binding -	14.63
10/08/2018				
	AMAZON.COM	01 2220 640 000 0000 002	Wicked Nix Hardcover - October 9, 2018 b	11.72
10/12/2018				
	AMAZON.COM	01 1200 610 000 0000 002	Trend Enterprises Math Operations Flash	38.85

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
10/12/2018	AMAZON.COM	01 2220 640 000 0000 002	The Study Group (Rm. 201) Library Bindin	5.45
10/26/2018	AMAZON.COM	01 2220 640 000 0000 002	I Funny: School of Laughs Hardcover - Ap	10.02
AMAZON.COM	01 2220 640 000 0000 002	I Even Funnier: A Middle School Story (I	9.99	
AMAZON.COM	01 2220 640 000 0000 002	Ernestine, Catastrophe Queen Hardcover -	9.78	
AMAZON.COM	01 2220 640 000 0000 002	Unbelievably Boring Bart Hardcover - Sep	9.78	
AMAZON.COM	01 2220 640 000 0000 002	Middle School: Save Rafe! Hardcover - Ju	13.03	
AMAZON.COM	01 2220 640 000 0000 002	Middle School: Escape to Australia Hardc	11.35	
AMAZON.COM	01 2220 640 000 0000 002	The Nerdiest, Wimpiest, Dorkiest I Funny	9.78	
AMAZON.COM	01 2220 640 000 0000 002	I Funny: A Middle School Story Hardcover	13.99	
AMAZON.COM	01 2220 640 000 0000 002	The Train to Impossible Places: A Cursed	11.72	
10/16/2018	AMAZON.COM	01 6200 610 000 1195 002	Smart Start 1-2 Writing Paper: 100 sheet	30.14
10/12/2018	AMAZON.COM	01 2220 640 000 0000 002	Phantom Flames (Haunted) Library Binding	6.99
10/02/2018	AMAZON.COM	01 2230 650 000 0000 001	SPTA 110V 190W Variable Speed Rotary Too	25.99
AMAZON.COM	01 2230 650 000 0000 001	iPad 9.7" (2017) / iPad Pro 9.7 / iPad A	12.95	
AMAZON.COM	01 2230 650 000 0000 001	Mini DisplayPort (thunderbolt) to DVI VG	65.94	
AMAZON.COM	01 2230 650 000 0000 001	Logitech Multimedia Speakers Z200 with S	120.00	
			Vendor Total:	1,538.76
09/26/2018	BERGMAN INCENTIVES	01 2290 610 000 0000 000	Staff Shirts - cr for sales tax	(5.13)
			Vendor Total:	(5.13)
10/15/2018	BLACK HILLS ENERGY	01 2610 620 000 0000 000	Monthly Service	438.82
10/15/2018	BLACK HILLS ENERGY	01 2610 620 000 0000 002	Monthly Service	1,592.67
10/15/2018	BLACK HILLS ENERGY	01 2610 620 000 0000 001	Monthly Service	655.56
			Vendor Total:	2,687.05
10/25/2018				

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
10/25/2018	CENTURYLINK	01 2510 382 000 0000 000	Monthly Service	124.27
10/25/2018	CENTURYLINK	01 2510 382 000 0000 002	Monthly Service	231.76
10/25/2018	CENTURYLINK	01 2510 382 000 0000 000	Monthly Service	72.31
10/11/2018	CENTURYLINK	01 2510 382 000 0000 001	Monthly Service	617.25
10/07/2018	CENTURYLINK	01 2224 382 000 0000 000	Internet Service	377.46
			Vendor Total:	1,423.05
10/10/2018	GUS SPOT MESSENGER	01 1100 610 000 1148 001	GPS Subscription Renewal	187.22
			Vendor Total:	187.22
10/12/2018	HAMPTON INN BELLEVUE	01 2670 580 000 0000 000	Threat Assessment Lodging - K. Mudloff	188.00
10/12/2018	HAMPTON INN BELLEVUE	01 2670 580 000 0000 000	Kipton Krysl lodging	188.00
			Vendor Total:	376.00
10/24/2018	MACGILL & CO, WILLIAM V.	01 2130 610 000 0000 002	Thermofocus Professional Model Non-Conta	74.95
			Vendor Total:	74.95
10/15/2018	NEBRASKA MUSIC EDUCATORS ASSOCIATION	01 6310 330 000 1141 002	NMEA Registration - M. Jennings	100.00
			Vendor Total:	100.00
10/15/2018	NEBRASKA SCHOOL COUNSELOR ASSOCIATION	01 6700 330 000 0000 001	NSCA Academy Registration - C. Hilker	180.00
10/15/2018	NEBRASKA SCHOOL COUNSELOR ASSOCIATION	01 6700 330 000 0000 002	NSCA Academy Registration - M. Hilker	180.00
10/15/2018	NEBRASKA SCHOOL COUNSELOR ASSOCIATION	01 6700 330 000 0000 000	NSCA Academy Registration - B. Corkle	180.00
			Vendor Total:	540.00
11/01/2018	NPPD	01 2610 622 000 0000 002	Monthly Service	2,743.15
11/01/2018	NPPD	01 2610 622 000 0000 001	Monthly Service	3,910.68
11/01/2018	NPPD	01 2610 622 000 0000 000	Monthly Service	378.11
			Vendor Total:	7,031.94
10/22/2018	PUMPCATALOG.COM	01 2610 610 000 0000 001	Pump	556.00
10/22/2018	PUMPCATALOG.COM	01 2610 610 000 0000 001	Wall Mount Bracket	43.00
10/22/2018	PUMPCATALOG.COM	01 2610 610 000 0000 001	Shipping	38.95
			Vendor Total:	637.95
10/12/2018				

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
	UNIVERSITY OF NEBRASKA	01 1200 330 000 0000 000	Para Conference Regis (C Conklin)	(120.00)
09/28/2018	UNIVERSITY OF NEBRASKA	01 1200 330 000 0000 000	Para Conference Registration	360.00
			Vendor Total:	240.00
			Checking Account Total:	14,831.79

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
11/02/2018	ACT, INC.	01 2120 610 000 0000 001	PreACT Reporting Package	624.00
			Vendor Total:	624.00
10/31/2018	AEGIS THERAPIES, INC	01 6404 320 002 0000 002	OT Services Oct 2018	588.38
	AEGIS THERAPIES, INC	01 6404 320 005 0000 002	OT Services Oct 2018	257.30
	AEGIS THERAPIES, INC	01 2171 320 000 0000 002	OT Services Oct 2018	1,026.10
	AEGIS THERAPIES, INC	01 2171 320 000 0000 001	OT Services Oct 2018	365.80
	AEGIS THERAPIES, INC	01 6412 320 000 0000 002	OT Services Oct 2018	63.86
			Vendor Total:	2,301.44
11/01/2018	ALDAZ, LISA	01 2710 332 000 0000 002	Transportation Aug-Oct 2018	447.35
			Vendor Total:	447.35
10/31/2018	ALDER, SARA	01 2710 332 000 0000 001	Transportation - Oct 2018	621.32
			Vendor Total:	621.32
11/01/2018	ALERT SOLUTIONS, INC	01 2670 643 000 0000 000	Speak Up! Anti-Bully Module	233.33
			Vendor Total:	233.33
10/05/2018	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Earth, Mo	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Chemical	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Earth's C	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Earth's C	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Evolution	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Force and	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Force and	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Geology o	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Harnessin	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Light Wav	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Magnetic	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Matter an	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Metabolis	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School:	4.99

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
			Metabolis	
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Microbiom	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Natural S	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Natural S	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Ocean, At	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Phase Cha	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Phase Cha	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Plate Mot	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Plate Mot	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Populatio	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Rock Tran	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Thermal E	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Traits an	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	Amplify Science Middle School: Weather P	4.99
	AMPLIFY EDUCATION, INC	01 1100 640 000 1148 001	shipping handling	16.20
			Vendor Total:	150.93
10/25/2018				
	ANSON INSURANCE SERVICES, INC.	01 2310 521 000 0000 000	Treasurers Bond	125.00
			Vendor Total:	125.00
11/01/2018				
	APPEARA	01 1100 610 000 1180 001	Class Supplies	119.37
	APPEARA	01 2610 610 000 0000 002	Custodial Supplies	244.86
	APPEARA	01 2610 610 000 0000 001	Custodial Supplies	327.39
			Vendor Total:	691.62
10/31/2018				
	AVERA ST. ANTHONY'S HOSPITAL	01 2161 320 000 0000 002	OT Services - Oct 2018	2,502.50
	AVERA ST. ANTHONY'S HOSPITAL	01 2161 320 000 0000 001	OT Services - Oct 2018	845.00
	AVERA ST. ANTHONY'S HOSPITAL	01 6404 320 002 0000 002	OT Services - Oct 2018	113.75
	AVERA ST. ANTHONY'S HOSPITAL	01 6404 320 005 0000 002	OT Services - Oct 2018	330.40
	AVERA ST. ANTHONY'S HOSPITAL	01 6412 320 000 0000 002	OT Services - Oct 2018	342.87
			Vendor Total:	4,134.52
10/31/2018				
	BANKS, ANDREA	01 2710 332 000 2751 002	Transportation - Oct 2018	217.45
			Vendor Total:	217.45
09/11/2018				

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
	BENSON, MARY	01 1100 610 000 1185 002	Circle of Friends Pizza Party	33.55
			Vendor Total:	33.55
10/10/2018				
	BLAIN PUMPING & PLUMBING	01 2610 352 000 0000 001	Pump Toilets at FB Field	500.00
			Vendor Total:	500.00
10/19/2018				
	BLICK ART MATERIALS	01 1100 610 000 1105 001	Dr. Ph. Martin's Hydrous Watercolors/Pth	6.72
	BLICK ART MATERIALS	01 1100 610 000 1105 001	Dr. Ph. Martin's Hydrous Watercolors/Han	6.72
	BLICK ART MATERIALS	01 1100 610 000 1105 001	Blick 9 Gauge Aluminium Wire 50 Ft.	28.05
	BLICK ART MATERIALS	01 1100 610 000 1105 001	Blick Artists Unprimed Canvas 7oz.	96.45
	BLICK ART MATERIALS	01 1100 610 000 1105 001	Canvas Panels 8"x10"	52.80
	BLICK ART MATERIALS	01 1100 610 000 1105 001	Canvas Panels 11"x14"	18.24
	BLICK ART MATERIALS	01 1100 610 000 1105 001	Crescent # 100 Illustration Board 20"x30	187.22
	BLICK ART MATERIALS	01 1100 610 000 1105 001	Dr. Ph. Martin's Hydrous Watercolor/Phta	6.72
	BLICK ART MATERIALS	01 1100 610 000 1105 001	Dr. Ph. Martin's Hydrous Watercolor/Tita	6.72
10/25/2018				
	BLICK ART MATERIALS	01 1100 610 000 1105 001	Crescent # 100 Illustration Board 20"x30	25.30
10/27/2018				
	BLICK ART MATERIALS	01 1100 610 000 1105 001	Crescent # 100 Illustration Board 20"x30	40.48
			Vendor Total:	475.42
11/08/2018				
	BOK FINANCIAL CORP	01 4700 831 000 0000 001	HS Energy Project Principal Pmt	420,000.00
	BOK FINANCIAL CORP	01 4700 832 000 0000 001	HS Energy Project Interest	11,368.75
	BOK FINANCIAL CORP	01 4700 833 000 0000 001	HS Energy Project Agents Fee	200.00
			Vendor Total:	431,568.75
10/16/2018				
	BOMGAARS	01 2610 610 000 0000 002	Custodial Supplies	2.98
			Vendor Total:	2.98
10/31/2018				
	BRACHLE, ASHLEY	01 2710 332 000 0000 002	Transportation - Oct 2018	195.72
			Vendor Total:	195.72
10/31/2018				
	BREINER, JEANNE	01 2710 332 000 0000 001	Transportation - Oct 2018	456.67
			Vendor Total:	456.67
10/17/2018				
	BRODERSEN, JILL	01 6310 580 000 0000 000	Meals-NSCAS Trng	28.92
			Vendor Total:	28.92
10/21/2018				

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
	BROWN, STEVEN	01 2620 610 000 0000 001	Door for Custodial Shed	62.06
11/07/2018				
	BROWN, STEVEN	01 1100 440 000 0000 000	U-Haul Rental to Pick up Furniture	366.43
			Vendor Total:	428.49
11/08/2018				
	BURIVAL, PHILLIP	01 2710 332 000 0000 002	Transportation Oct 2018	163.10
			Vendor Total:	163.10
10/09/2018				
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Yasmin Set of 4	61.96
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Bumble B Set of \$	67.96
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Nearly Fearless Monkey Pirates	71.96
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Superhero Harry	69.96
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Pedro On Top Of the World	15.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Pedro: The Big Wtink	15.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Pedro's Monster	15.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Pedro's Big Break	15.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Sofia Martinez: Hector's Hiccups	15.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Sofia Martinez: Sofias Party Shoes	15.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Katie Woo: Daddy's Can't Dance	15.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Katie Blows her top	15.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Katie Woo: The Best Club	15.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Boss of the World	15.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Cowgirl Katie	15.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Katie Goes Camping	15.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Molly Mac (8 books)	135.92
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Monster Heroes (8 Books)	63.96
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Phobia Set (4 books)	75.96
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Grimm and Gross book set of 4	65.96
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Kylie Jean Art Queen	20.49
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Kylie Jean Robot Queen	16.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Adventures at Hound Hotel (8 books)	151.92
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	The Girl in the Graveyard	18.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	THE Library Claw	18.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	THE Night Octopus	18.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	The Phantom on the Phone	18.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Shadow Shoes	18.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Extraordinary Engineers	83.96
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Spacebomber	23.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Delectable Cupcake	23.49
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Cows and Their Calves	20.49
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Creature Teacher	73.96

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	The Mysterious Makers of Shaker Street	65.96
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Curious McCarthy	73.96
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	T-Rex Would Not Make a Good Knight	20.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	For Real I paraded in My Underpants	20.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Museum Mysteries	159.92
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	SMARTS	101.94
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	The Graveyard Plot	18.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Strays	18.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	The Mothman's Shadow	18.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Realm of Ghosts	18.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	To Wake the Dead	18.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Zombie Winter	18.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	23 Crow's perch	18.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	The Demon Card	18.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Brain Invaders	17.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Electric Claw	17.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Maze Monster	17.99
	CAPSTONE PRESS, INC	01 2220 640 000 0000 002	Lost skeleton	17.99
			Vendor Total:	1,983.40
10/25/2018				
	CARHART LUMBER CO	01 1100 610 000 1180 001	Class Supplies	133.85
	CARHART LUMBER CO	01 1100 610 000 1105 001	Class Supplies	17.74
	CARHART LUMBER CO	01 2620 610 000 0000 001	Custodial Shed	2,100.20
			Vendor Total:	2,251.79
10/31/2018				
	CASEY'S GENERAL STORES, INC.	06 3100 626 000 9004 000	Lunch Van Fuel	58.23
	CASEY'S GENERAL STORES, INC.	01 2732 626 000 9008 000	Vehicle Fuel	142.06
	CASEY'S GENERAL STORES, INC.	01 2730 626 000 9010 001	Vehicle Fuel	71.40
	CASEY'S GENERAL STORES, INC.	01 2730 626 000 9011 001	Vehicle Fuel	251.57
	CASEY'S GENERAL STORES, INC.	01 2730 626 000 9011 000	Vehicle Fuel	67.50
	CASEY'S GENERAL STORES, INC.	01 2730 626 000 9014 001	Vehicle Fuel	196.52
	CASEY'S GENERAL STORES, INC.	01 2730 626 000 9015 001	Vehicle Fuel	88.51
	CASEY'S GENERAL STORES, INC.	01 2730 626 000 9017 001	Vehicle Fuel	305.43
	CASEY'S GENERAL STORES, INC.	01 2732 626 000 9018 000	HC Van Fuel	247.15
	CASEY'S GENERAL STORES, INC.	01 2730 626 000 9015 002	Vehicle Fuel	86.65
	CASEY'S GENERAL STORES, INC.	01 2730 626 000 9015 000	Vehicle Fuel	14.89
	CASEY'S GENERAL STORES, INC.	01 2730 626 000 9005 001	Vehicle Fuel	127.15
	CASEY'S GENERAL STORES, INC.	01 2732 626 000 9008 001	Vehicle Fuel	30.08
	CASEY'S GENERAL STORES, INC.	01 2730 626 000 9017 002	Vehicle Fuel	16.80
	CASEY'S GENERAL STORES, INC.	01 2650 626 000 9003 001	Skid Loader Fuel	15.81
	CASEY'S GENERAL STORES, INC.	01 2730 626 000 0000 000	Discount	(30.33)

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
			Vendor Total:	1,689.42
10/12/2018				
	CENGAGE LEARNING	01 1150 640 000 0000 002	In the USA Practice Book	139.50
	CENGAGE LEARNING	01 1150 640 000 0000 002	In the USA Teacher's Edition with Langua	144.00
	CENGAGE LEARNING	01 1150 640 000 0000 002	Shipping/handling estimate	43.91
			Vendor Total:	327.41
10/31/2018				
	CITY OF O'NEILL	01 2610 410 000 0000 001	Monthly Servicce	169.20
	CITY OF O'NEILL	01 2610 410 000 0000 002	Monthly Servicce	1,036.40
	CITY OF O'NEILL	01 2610 410 000 0000 000	Monthly Servicce	432.95
			Vendor Total:	1,638.55
10/31/2018				
	CLOUSE, JESSICA	01 2710 332 000 0000 002	Transportation - Oct 2018	260.95
			Vendor Total:	260.95
10/10/2018				
	COMFORT INN	01 1200 580 000 0000 000	Para Conference Lodging	187.90
			Vendor Total:	187.90
10/31/2018				
	CUBBY'S INC.	01 2650 626 000 9003 000	Fuel Skid Loader	61.76
			Vendor Total:	61.76
11/07/2018				
	DANA F COLE & COMPANY LLP	01 2310 315 000 0000 000	17-18 Audit, 2017 & 2018 Single Audit	17,850.00
			Vendor Total:	17,850.00
10/15/2018				
	DOTY'S PLUMBING LLC	01 2620 352 000 0000 002	Unplugged toilet at Elem	81.25
11/05/2018				
	DOTY'S PLUMBING LLC	01 2620 352 000 0000 002	Repaired leak on dishwasher	65.00
			Vendor Total:	146.25
10/31/2018				
	DOTY, JEAN	01 2710 332 000 2751 001	Transportation - Oct 2018	201.92
			Vendor Total:	201.92
10/11/2018				
	EGAN SUPPLY CO	01 2610 610 000 0000 002	Clario green earth hand soap	382.32
	EGAN SUPPLY CO	01 2610 610 000 0000 002	A/F Foam hand sanitizer	126.40
	EGAN SUPPLY CO	01 2610 610 000 0000 002	A/F Foam sanitizer refill	134.96
	EGAN SUPPLY CO	01 2610 610 000 0000 002	Fuel surcharge	4.00
10/29/2018				
	EGAN SUPPLY CO	01 2610 610 000 0000 001	Custodial Supplies (Hose)	65.02
10/29/2018				
	EGAN SUPPLY CO	01 2610 610 000 0000 001	GE GREEN EARTH FOAM HAND CLEANSER 1000ML	191.16
	EGAN SUPPLY CO	01 2610 610 000 0000 001	GT MAINTENANCE CLEANER 1G/4CS WATER BASE	68.88

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
	EGAN SUPPLY CO	01 2610 610 000 0000 001	SSS Disinfectant 12x19OZ CN/CS Aerosol F	84.48
	EGAN SUPPLY CO	01 2610 610 000 0000 001	BEST BET Liquid Abrasive Creme Cleanser,	45.00
	EGAN SUPPLY CO	01 2610 610 000 0000 001	32z KLING BOWL CLEANER 12c 9% HCl ACID	55.20
	EGAN SUPPLY CO	01 2610 610 000 0000 001	Chemical Handling Fee	11.50
			Vendor Total:	1,168.92
10/31/2018	ENVIRONMENTAL SERVICES, INC.	01 2620 352 000 0000 000	3 yr Asbestos Management Plan	587.36
			Vendor Total:	587.36
11/01/2018	ESU #10	01 1100 810 000 1175 001	Regis Digital Citizenship Symposium	120.00
			Vendor Total:	120.00
10/23/2018	ESU #1	12 3300 330 000 1744 002	Early Learning Registration - D. Sawyer	30.00
10/14/2018	ESU #1	01 2151 591 000 0000 002	1st Qtr Audiology Services	232.00
			Vendor Total:	262.00
10/15/2018	ESU #7	12 3300 330 000 1744 002	Regis 2018 NE After School Conf	110.00
10/29/2018	ESU #7	01 1150 810 000 0000 001	Regis 2018 Latino Youth Conf	100.00
			Vendor Total:	210.00
09/30/2018	ESU #7	01 1200 591 000 0000 001	Transition Services - Sept 2018	249.78
			Vendor Total:	249.78
08/21/2018	ESU #8	01 6310 330 000 0000 002	Regis - Para Training (Everett)	20.00
10/17/2018	ESU #8	01 6310 330 000 0000 000	Regis Intro to Marzano	100.00
10/18/2018	ESU #8	01 2181 591 000 0000 002	SPED Costs - Aug 2018	312.50
	ESU #8	01 1200 591 000 0000 001	SPED Costs - Aug 2018	375.00
	ESU #8	01 1200 591 000 0000 002	SPED Costs - Aug 2018	375.00
10/30/2018	ESU #8	01 2181 591 000 0000 002	SPED Costs Sept 2018	832.50
	ESU #8	01 1200 591 000 0000 001	SPED Supervision	375.00
	ESU #8	01 1200 591 000 0000 002	SPED Supervision	375.00
			Vendor Total:	2,765.00
10/24/2018	FOX'S FOOD PLAZA	01 2730 626 000 9016 001	Vehicle Fuel	36.26
	FOX'S FOOD PLAZA	01 2732 626 000 9018 000	Vehicle Fuel	111.15

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
			Vendor Total:	147.41
11/08/2018	GRUHN, CINDY	01 2710 332 000 0000 002	Transportation Oct 2018	260.95
			Vendor Total:	260.95
11/08/2018	HAMPTON, ANITA	01 2710 332 000 0000 001	Transportation Oct 2018	554.53
			Vendor Total:	554.53
10/31/2018	HARMANTAS, TRENA	01 2710 332 000 0000 001	Transportation - Oct 2018	372.79
			Vendor Total:	372.79
10/31/2018	HARRIS, DUSTIN	01 2710 332 000 0000 001	Transportation - Oct 2018	313.15
			Vendor Total:	313.15
11/08/2018	HARTE'S LAWN SERVICE	01 2630 420 000 0000 000	Lawn Care - Sept 2018	6,828.57
	HARTE'S LAWN SERVICE	01 2630 610 000 0000 000	Fertilizer/Seed/Chemical/Sprinkler Parts	2,120.86
			Vendor Total:	8,949.43
11/05/2018	HEARTLAND COUNSELING SERVICES, INC.	01 6967 320 000 0000 000	School Therapy - Oct 2018	1,000.00
			Vendor Total:	1,000.00
11/01/2018	HOLDREGE PUBLIC SCHOOLS	01 1100 211 000 1105 002	Insurance - Nov 2018	512.81
	HOLDREGE PUBLIC SCHOOLS	01 1100 211 000 1175 002	Insurance - Nov 2018	341.87
			Vendor Total:	854.68
10/25/2018	HOLT COUNTY INDEPENDENT	01 2310 540 000 0000 000	Notice & Ads	260.03
			Vendor Total:	260.03
10/15/2018	HOLT COUNTY TIRE	01 2730 430 000 9005 000	Tires - 2005 Chevy Van	595.80
			Vendor Total:	595.80
10/15/2018	ISLAND SUPPLY WELDING CO	01 1100 610 000 1180 001	Class Supplies	75.00
10/22/2018	ISLAND SUPPLY WELDING CO	01 1100 610 000 1180 001	Class Supplies	26.00
			Vendor Total:	101.00
10/11/2018	IXL LEARNING	01 1100 643 000 1173 001	IXL Site License Subject: Spanish (25)	472.00
10/25/2018	IXL LEARNING	01 1100 643 000 1173 001	25 additional Spanish licenses	472.00
			Vendor Total:	944.00
10/31/2018	JACKSON, CARA	01 2710 332 000 2751 002	Transportation - Aug-Oct 2018	582.45

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
			Vendor Total:	582.45
10/28/2018	KBRX RADIO	01 2310 540 000 0000 000	Meeting Notice	15.00
			Vendor Total:	15.00
10/30/2018	KEN'S BAND INSTRUMENT REPAIR	01 1100 610 000 1108 001	Tuba Repair	125.00
	KEN'S BAND INSTRUMENT REPAIR	01 1100 610 000 1108 001	Baritone Repair	12.00
			Vendor Total:	137.00
10/31/2018	KENNEDY, VALERIE	01 2710 332 000 0000 002	Transportation - Oct 2018	456.67
			Vendor Total:	456.67
10/15/2018	Krysl, Meredith	01 1200 580 000 0000 002	Meals - Para Conference	30.07
			Vendor Total:	30.07
10/31/2018	KSB SCHOOL LAW	01 2330 317 000 0000 000	Legal Services - Oct 2018	3,600.50
			Vendor Total:	3,600.50
10/10/2018	LA QUINTA INN & SUITES	01 2211 580 000 0000 000	AdvancED Lodging - J. Brodersen	109.00
	LA QUINTA INN & SUITES	01 2211 580 000 0000 000	AdvancED Lodging - C. Fisher & J. York	193.00
	LA QUINTA INN & SUITES	01 2211 580 000 0000 000	AdvancED Lodging - D. Camp, B. Corkle, &	213.00
	LA QUINTA INN & SUITES	01 2211 580 000 0000 000	AdvancED Lodging - M. Stepp & C. McIntos	100.11
	LA QUINTA INN & SUITES	01 2211 580 000 0000 000	AdvancED Lodging - B. Dean & T Wiseman	188.00
	LA QUINTA INN & SUITES	01 2211 580 000 0000 000	AdvancED Lodging - J Troester	99.00
10/12/2018	LA QUINTA INN & SUITES	01 1200 580 000 0000 000	MANDT Training Lodging - J. Langan	312.00
			Vendor Total:	1,214.11
11/08/2018	LAIBLE, DUSTIN	01 2710 332 000 0000 001	Transportation Oct 2018	130.47
	LAIBLE, DUSTIN	01 2710 332 000 0000 002	Transportation Oct 2018	130.48
			Vendor Total:	260.95
10/12/2018	LANGAN, JILL	01 1200 580 000 0000 000	Meals-Mandt Trainer Trng	44.09
	LANGAN, JILL	01 2730 626 000 9016 000	Vehicle Fuel	37.35
			Vendor Total:	81.44
10/31/2018	LARSEN, AMY	01 2710 332 000 2751 002	Transportation - Oct 2018	279.58
			Vendor Total:	279.58
10/31/2018	LARSON, DAWN	01 2710 332 000 0000 002	Transportation - Oct 2018	20.19
			Vendor Total:	20.19

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
10/21/2018	LEAF FUNDING INC.	01 1100 440 000 0000 000	Copier Lease	1,419.00
			Vendor Total:	1,419.00
10/31/2018	LECHTENBERG, JACQUELYN	01 2712 332 000 0000 001	Transportation - Oct 2018	846.93
			Vendor Total:	846.93
10/22/2018	LOAF TO CRUMB BAKERY LLC	12 3300 610 000 1744 002	Lights on After School Supplies	48.00
			Vendor Total:	48.00
10/18/2018	LOOKOUT BOOKS	01 2220 640 000 0000 002	The Universe Ate My Homework.	16.19
	LOOKOUT BOOKS	01 2220 640 000 0000 002	The Whisker's Sisters Set of two	35.98
	LOOKOUT BOOKS	01 2220 640 000 0000 002	Set of Team States Football Edition Book	157.36
	LOOKOUT BOOKS	01 2220 640 000 0000 002	Famous Spies Series	107.76
	LOOKOUT BOOKS	01 2220 640 000 0000 002	Build Your Own Bot Series	107.76
	LOOKOUT BOOKS	01 2220 640 000 0000 002	Indianapolis Colts	17.96
			Vendor Total:	443.01
11/09/2018	LORENZ, KIMBERLY	01 2710 332 000 0000 001	Transportation Oct 2018	77.67
			Vendor Total:	77.67
10/31/2018	LUNCHTIME SOLUTIONS, INC.	01 1190 610 000 1190 002	PK Snacks Oct 2018	352.08
	LUNCHTIME SOLUTIONS, INC.	01 1100 610 000 0000 002	Kdg Snacks Oct 2018	958.81
	LUNCHTIME SOLUTIONS, INC.	06 3100 630 000 0000 000	Food - Oct 2018	45,291.64
			Vendor Total:	46,602.53
10/31/2018	MATSCHULLAT, KRIS	01 2710 332 000 0000 002	Transportation - Oct 2018	49.71
			Vendor Total:	49.71
10/31/2018	McALLISTER, JENNIFER	01 2710 332 000 0000 001	Transportation - Oct 2018	590.25
			Vendor Total:	590.25
10/18/2018	MCGRAW-HILL SCHOOL EDUCATION HOLDINGS, LLC	01 1100 640 000 0000 002	Reading Wonders Teacher Edition Package	604.53
	MCGRAW-HILL SCHOOL EDUCATION HOLDINGS, LLC	01 1100 640 000 0000 002	shipping	46.40
			Vendor Total:	650.93
09/30/2018	MID-STATE ENGINEERING & TESTING, INC	01 4700 352 000 0000 001	Concrete & Compaction Tests	3,961.00
			Vendor Total:	3,961.00
10/31/2018	MIDWEST AUTOMATIC FIRE SPRINKLER CO	01 2610 352 000 0000 002	Oct Qtrly Inspection	860.00

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
			Vendor Total:	860.00
10/31/2018				
	MINER, CHERYL	01 2710 332 000 0000 002	Transportation - Oct 2018	163.10
			Vendor Total:	163.10
10/10/2018				
	MUDLOFF, KATHERYN	01 2670 580 000 0000 000	Meals-Threat Assessment	34.52
			Vendor Total:	34.52
11/01/2018				
	MYERS BUS SERVICE INC.	01 2710 510 000 0000 001	Activity Travel	9,274.58
11/01/2018				
	MYERS BUS SERVICE INC.	01 2710 510 000 0000 001	PE Transportation Oct 2018	780.00
			Vendor Total:	10,054.58
11/01/2018				
	MYERS LUXURY COACHES, INC	01 2710 510 000 0000 001	Activity Travel	4,164.53
			Vendor Total:	4,164.53
10/17/2018				
	NE NEBRASKA REGIONAL DEAF EDUCATION PROG	01 6404 591 002 0000 002	Deaf Education Services - Sept 2018	650.00
	NE NEBRASKA REGIONAL DEAF EDUCATION PROG	01 2151 591 000 0000 001	Deaf Education Services - Sept 2018	2,300.00
	NE NEBRASKA REGIONAL DEAF EDUCATION PROG	01 2151 591 000 0000 002	Deaf Education Services - Sept 2018	2,484.26
			Vendor Total:	5,434.26
10/26/2018				
	O'NEILL AUTO SUPPLY, INC	01 1100 610 000 1180 001	Class Supplies	16.99
			Vendor Total:	16.99
10/31/2018				
	O'NEILL CAR WASH LLC	01 2732 890 000 9018 000	HC Van Wash	8.48
	O'NEILL CAR WASH LLC	01 2730 890 000 0000 000	Vehicle Washes	20.76
			Vendor Total:	29.24
10/31/2018				
	O'NEILL ELECTRIC MOTOR SERVICE	01 2610 610 000 0000 001	Light Bulbs	355.00
			Vendor Total:	355.00
11/01/2018				
	O'NEILL SUPER FOODS	01 1200 610 000 1235 001	CTL Suplies	79.96
	O'NEILL SUPER FOODS	01 2320 610 000 0000 000	CO Supplies	10.38
	O'NEILL SUPER FOODS	12 3300 610 000 1744 002	Supplies Family Fun Night (Dev Eag)	65.88
			Vendor Total:	156.22
11/01/2018				
	OGDEN HARDWARE	01 2610 610 000 0000 001	Custodial Supplies	295.00
			Vendor Total:	295.00
10/31/2018				
	ONE OFFICE SOLUTION	01 1100 610 000 0000 001	Copier Contract	1,024.55
	ONE OFFICE SOLUTION	01 1100 610 000 0000 002	Copier Contract	1,208.36
			Vendor Total:	2,232.91

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
10/31/2018				
	ONE SOURCE, THE BACKGROUND CHECK CO.,INC	01 2510 350 000 0000 001	Background Checks	26.00
	ONE SOURCE, THE BACKGROUND CHECK CO.,INC	01 2510 350 000 0000 002	Background Checks	21.00
			Vendor Total:	47.00
11/01/2018				
	OPS DIST #7	01 1200 333 000 0000 000	Mlg-Workshops	647.46
	OPS DIST #7	01 6310 333 000 0000 000	Mlg-Workshops	594.05
			Vendor Total:	1,241.51
10/31/2018				
	PARKS, KATIE	01 2710 332 000 0000 002	Transportation - Oct 2018	97.86
			Vendor Total:	97.86
11/08/2018				
	PINKERMAN, DENISE	01 2710 332 000 0000 002	Transportation Aug-Oct 2018	323.09
	PINKERMAN, DENISE	01 2710 332 000 0000 001	Transportation Aug-Oct 2018	646.17
			Vendor Total:	969.26
10/31/2018				
	PISTULKA, JULIE	01 2510 531 000 0000 002	Postage to Ship Box Tops	9.85
			Vendor Total:	9.85
11/08/2018				
	PUTNEY, DEREK	06 3100 890 000 0000 000	Refund Lunch Acct	13.70
			Vendor Total:	13.70
10/24/2018				
	PV BUSINESS SOLUTIONS	01 2670 610 000 0000 000	2019 OSHA Journal	298.50
			Vendor Total:	298.50
10/29/2018				
	QUALITY ALIGNMENT & REPAIR	01 2730 430 000 9016 000	New Tires & Alignment 2016 Dodge Caravan	537.87
			Vendor Total:	537.87
11/01/2018				
	RANCHLAND AUTO PARTS	01 2610 610 000 0000 001	Batteries for Floor Scrubber	299.37
	RANCHLAND AUTO PARTS	01 2730 430 000 0000 000	Vehicle Repairs	50.69
			Vendor Total:	350.06
10/17/2018				
	RENAISSANCE LEARNING, INC.	01 1100 643 000 0000 002	STAR Test Access	1,950.00
			Vendor Total:	1,950.00
11/07/2018				
	RESERVE ACCOUNT	01 2510 531 000 0000 000	Postage	74.21
	RESERVE ACCOUNT	01 2510 531 000 0000 001	Postage	328.74
	RESERVE ACCOUNT	01 2510 531 000 0000 002	Postage	54.35
	RESERVE ACCOUNT	01 1200 531 000 0000 001	Postage	8.80
	RESERVE ACCOUNT	01 1200 531 000 0000 002	Postage	5.65
	RESERVE ACCOUNT	06 3100 531 000 0000 000	Postage	57.34
			Vendor Total:	529.09

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
10/31/2018	SAYERS, ANGELA	01 2710 332 000 0000 002	Transportation - Oct 2018	326.19
			Vendor Total:	326.19
10/12/2018	SCHOLASTIC INC	01 1100 610 000 0000 002	Box of 50 books 3-5	50.00
	SCHOLASTIC INC	01 1100 610 000 0000 002	Box of 50 books K-2	50.00
	SCHOLASTIC INC	01 1100 610 000 0000 002	Box of 50 informational books K-2	50.00
	SCHOLASTIC INC	01 1100 610 000 0000 002	Shipping	13.50
			Vendor Total:	163.50
06/14/2018	SCHOOL DATEBOOKS, INC	01 1100 610 000 0000 002	Handbooks	667.13
			Vendor Total:	667.13
10/31/2018	SEVEN SPRINGS, INC.	01 2130 610 000 0000 001	Water - Nurses Office	7.00
			Vendor Total:	7.00
10/09/2018	SHAD'S ELECTRIC	01 2620 352 000 0000 001	Add outlets under bleachers @ FB Field	200.00
	SHAD'S ELECTRIC	01 2620 610 000 0000 001	Add outlets under bleachers @ FB Field	146.96
10/10/2018	SHAD'S ELECTRIC	01 2620 352 000 1102 001	Work on Greenhouse control panel	180.00
			Vendor Total:	526.96
10/15/2018	Shane, Amy	01 2211 580 000 0000 000	Meals - School Improvement	422.00
			Vendor Total:	422.00
10/31/2018	SHOLES, MOLLY	01 2710 332 000 0000 002	Transportation - Oct 2018	97.86
	SHOLES, MOLLY	01 2710 332 000 0000 001	Transportation - Oct 2018	97.86
			Vendor Total:	195.72
10/31/2018	SHOPKO	01 2610 610 000 0000 001	Custodial Supplies	18.00
	SHOPKO	12 3300 610 000 1744 002	Supplies - Family Fun Night (Dev Eag)	54.75
			Vendor Total:	72.75
10/31/2018	SIDAK, BRIDGET	01 2710 332 000 0000 001	Transportation Aug-Oct 2018	646.17
			Vendor Total:	646.17
10/31/2018	SIMMONS, KEVIN	01 2710 332 000 0000 001	Transportation - Oct 2018	130.48
			Vendor Total:	130.48
10/16/2018	SIMONSON, NICHOLAS	01 1100 610 000 1135 001	Robotics Team Supplies	8.63
10/17/2018	SIMONSON, NICHOLAS	01 1100 610 000 1148 001	Science Supplies	26.23

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
			Vendor Total:	34.86
10/03/2018				
	SPECIAL T'S & MORE	01 2410 610 000 0000 001	T-Shirts	231.00
			Vendor Total:	231.00
10/31/2018				
	STAGEMEYER, CARLA	01 2710 332 000 0000 001	Transportation - Oct 2018	398.42
			Vendor Total:	398.42
10/18/2018				
	STAPLES ADVANTAGE	01 1200 610 000 0000 002	TI-34 Multiview Calculator	79.95
	STAPLES ADVANTAGE	01 1200 610 000 0000 002	Staples Standard Sheet Protectors 200/pk	7.59
	STAPLES ADVANTAGE	01 1200 610 000 0000 002	Duracell CR2032/DL2032 Lithium Battery 2	11.20
	STAPLES ADVANTAGE	01 1100 610 000 0000 002	Staples Standard Sheet Protectors 200/pk	15.18
	STAPLES ADVANTAGE	01 1100 610 000 0000 002	Tax	7.97
10/25/2018				
	STAPLES ADVANTAGE	01 1200 610 000 0000 002	Eureka Scented Sticker, Strawberry	6.59
	STAPLES ADVANTAGE	01 1200 610 000 0000 002	Eureka Scented Sticker, Popcorn	6.59
	STAPLES ADVANTAGE	01 1200 610 000 0000 002	Eureka Scented Sticker, Orange	6.59
	STAPLES ADVANTAGE	01 1200 610 000 0000 002	Eureka Scented Sticker, Honey	6.59
	STAPLES ADVANTAGE	01 1200 610 000 0000 002	Eureka Scented Sticker, Cupcake	6.59
	STAPLES ADVANTAGE	01 1200 610 000 0000 002	Eureka Scented Sticker, Jelly Bean	6.59
	STAPLES ADVANTAGE	01 1100 610 000 0000 002	Tax	2.76
11/01/2018				
	STAPLES ADVANTAGE	01 1100 610 000 0000 002	Credit for tax	(10.73)
			Vendor Total:	153.46
11/08/2018				
	Stelling, Shannon	01 1200 333 000 0000 000	Mlg School Improvement	163.50
			Vendor Total:	163.50
09/10/2018				
	STEPPCO REFRIGERATION	01 2620 352 000 0000 001	Repairs 300 hallway AC	144.00
			Vendor Total:	144.00
11/08/2018				
	STORJOHANN, MARK	01 2710 332 000 0000 001	Transportation 10/11/18-11/16/18	152.22
			Vendor Total:	152.22
10/31/2018				
	STROPE, KATHRYN	01 2710 332 000 0000 001	Transportation - Oct 2018	195.72
			Vendor Total:	195.72
10/31/2018				
	TORPIN'S RODEO MARKET	01 1200 610 000 1235 001	CTL Supplies	139.02
	TORPIN'S RODEO MARKET	01 2320 610 000 0000 000	CO Supplies	21.40
	TORPIN'S RODEO MARKET	01 1100 610 000 1118 001	Class Supplies	612.94
	TORPIN'S RODEO MARKET	01 1200 610 000 0000 002	SPED Supplies	11.64

<u>Invoice Date</u>	<u>Vendor Name</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
	TORPIN'S RODEO MARKET	01 2410 610 000 0000 001	PT Conferences	92.79
			Vendor Total:	877.79
11/20/2018				
	U.S. POSTAL SERVICE	01 2510 531 000 0000 000	Bulk Permit #12 to 1/14/2020	225.00
			Vendor Total:	225.00
10/31/2018				
	VANEVERY, MARIA	01 2710 332 000 0000 001	Transportation - Oct 2018	212.03
	VANEVERY, MARIA	01 2710 332 000 0000 002	Transportation - Oct 2018	212.02
			Vendor Total:	424.05
10/31/2018				
	WELKE, AMANDA	01 2710 332 000 0000 002	Transportation - Oct 2018	47.84
	WELKE, AMANDA	01 2710 332 000 0000 001	Transportation - Oct 2018	95.68
			Vendor Total:	143.52
11/02/2018				
	WEST HOLT PUBLIC SCHOOLS	01 6404 591 005 0000 002	Speech Therapy Oct 2018	165.00
			Vendor Total:	165.00
11/08/2018				
	WETTLAUFER, KRISTIN	01 2710 332 000 0000 002	Transportation Oct 2018	358.81
			Vendor Total:	358.81
10/31/2018				
	WILLIAMSON, KATIE	01 2710 332 000 0000 002	Transportation - Oct 2018	186.40
			Vendor Total:	186.40
10/31/2018				
	WISEMAN, TRICIA	01 2710 332 000 0000 002	Transportation - Oct 2018	391.43
			Vendor Total:	391.43
11/01/2018				
	WORLD HERALD MEDIA GROUP	01 2220 640 000 0000 001	Omaha World Herald Mail Subscription #29	144.15
	WORLD HERALD MEDIA GROUP	01 2220 640 000 0000 002	Omaha World Herald Mail Subscription #29	144.15
			Vendor Total:	288.30
			Checking Account Total:	588,616.16
<u>Checking</u>		8		
11/08/2018				
	BOK FINANCIAL CORP	08 4700 831 000 0000 001	HS Energy Project Principal Pmt	100,000.00
			Vendor Total:	100,000.00
09/30/2018				
	DAVIS DESIGN	08 4700 450 000 0000 001	17-0150 Travel Time & Reimbursables	780.15
09/30/2018				
	DAVIS DESIGN	08 4700 450 000 0000 001	17-0149 Jr/Sr HS Addition	38,032.10
			Vendor Total:	38,812.25
11/08/2018				
	HAUSMANN CONSTRUCTION INC	08 4700 450 000 0000 001	Series 2019B Project 2D Draw #3	145,181.34
11/08/2018				

<u>Invoice Date</u>	<u>Account Number</u>	<u>Description</u>	<u>Amount</u>
<u>Vendor Name</u>			
HAUSMANN CONSTRUCTION INC	08 4700 450 000 0000 001	Renovations Draw #3	35,985.24
		Vendor Total:	181,166.58
		Checking Account Total:	319,978.83

O'Neill Public Schools  
Payroll Report  
Oct - 2018

Employee Gross Wages	\$569,638.02
Substitute Employee Gross Wages	\$15,302.75
Health Ins Benefit	\$132,138.16
HSA Benefit	\$4,344.52
Retirement Benefit	\$55,135.72
Medicare/Social Security Taxes	\$42,950.22
<b>Total Payroll Expense to District</b>	<b>\$819,509.39</b>

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
<b>01</b>	<b>General Fund</b>				
01 1100 110 000 1141 001	Reg Emp - Non-Instr - Music	\$0.00	\$192.48	\$266.56	0.00
01 1100 110 000 1141 002	Reg Emp - Non-Instr - Music	\$0.00	\$0.00	\$0.00	0.00
01 1100 111 000 0000 001	Reg Emp - Teach/Prof	\$13,765.00	\$13,559.34	\$27,118.68	197.01
01 1100 111 000 0000 002	Reg Emp - Teach/Prof	\$683,840.00	\$69,373.39	\$138,746.78	20.29
01 1100 111 000 1103 001	Reg Emp - Teach/Prof - Ag Education	\$39,834.00	\$2,995.67	\$5,991.34	15.04
01 1100 111 000 1105 001	Reg Emp - Teach/Prof - Art	\$48,332.00	\$4,027.67	\$8,055.34	16.67
01 1100 111 000 1105 002	Reg Emp - Teach/Prof - Art	\$22,497.00	\$1,874.80	\$3,749.60	16.67
01 1100 111 000 1108 001	Reg Emp - Teach/Prof - Band	\$59,463.00	\$2,236.00	\$4,472.00	7.52
01 1100 111 000 1108 002	Reg Emp - Teach/Prof - Band	\$18,788.00	\$1,490.67	\$2,981.34	15.87
01 1100 111 000 1112 001	Reg Emp - Teach/Prof - Business	\$133,816.00	\$6,272.63	\$12,545.26	9.38
01 1100 111 000 1114 001	Reg Emp - Teach/Prof - English	\$297,904.00	\$23,115.64	\$46,231.28	15.52
01 1100 111 000 1118 001	Reg Emp - Teach/Prof - FCS	\$60,716.00	\$5,059.67	\$10,119.34	16.67
01 1100 111 000 1135 001	Reg Emp - Teach/Prof - Gifted	\$0.00	\$0.00	\$0.00	0.00
01 1100 111 000 1135 002	Reg Emp - Teach/Prof - Gifted	\$99,106.00	\$5,349.48	\$5,349.48	5.40
01 1100 111 000 1138 001	Reg Emp - Teach/Prof - Math	\$120,487.00	\$9,823.72	\$19,647.44	16.31
01 1100 111 000 1141 001	Reg Emp - Teach/Prof - Music	\$19,522.00	\$1,268.50	\$2,537.00	13.00
01 1100 111 000 1141 002	Reg Emp - Teach/Prof - Music	\$71,552.00	\$5,793.46	\$11,756.13	16.43
01 1100 111 000 1145 001	Reg Emp - Teach/Prof - PE	\$143,684.00	\$9,599.74	\$19,199.48	13.36
01 1100 111 000 1145 002	Reg Emp - Teach/Prof - PE	\$46,784.00	\$3,769.67	\$7,539.34	16.12
01 1100 111 000 1148 001	Reg Emp - Teach/Prof - Science	\$259,408.00	\$18,212.31	\$36,424.62	14.04
01 1100 111 000 1171 001	Reg Emp - Teach/Prof - Social Studies	\$180,255.00	\$14,550.13	\$29,100.26	16.14
01 1100 111 000 1173 001	Reg Emp - Teach/Prof - Spanish	\$71,552.00	\$5,217.34	\$10,434.68	14.58
01 1100 111 000 1175 001	Reg Emp - Teach/Prof - Tech Educ	\$26,832.00	\$4,181.75	\$8,363.50	31.17
01 1100 111 000 1175 002	Reg Emp - Teach/Prof - Tech Educ	\$14,998.00	\$1,249.87	\$2,499.74	16.67
01 1100 111 000 1180 001	Reg Emp - Teach/Prof - Trades/Industry	\$94,686.00	\$6,690.09	\$13,380.18	14.13
01 1100 112 000 0000 001	Reg Emp - Instr Aides	\$0.00	\$0.00	\$0.00	0.00
01 1100 112 000 0000 002	Reg Emp - Instructional Aides	\$34,400.00	\$2,866.67	\$5,733.34	16.67
01 1100 120 000 2190 001	Temp Emp - Non-Instr - Activity	\$0.00	\$5,702.50	\$11,425.00	0.00
01 1100 122 000 0000 002	Temp Emp - Instr Aide	\$3,000.00	\$0.00	\$0.00	0.00
01 1100 123 000 0000 001	Temp Emp - Teach/Prof - Sub	\$1,000.00	\$306.26	\$531.26	53.13
01 1100 123 000 0000 002	Temp Emp - Teach/Prof - Sub	\$40,000.00	\$2,150.00	\$2,875.00	7.19
01 1100 123 000 1103 001	Temp Emp - Teach/Prof - Sub - Ag Ed	\$3,500.00	\$275.00	\$475.00	13.57
01 1100 123 000 1105 001	Temp Emp - Teach/Prof - Sub - Art	\$1,000.00	\$0.00	\$100.00	10.00
01 1100 123 000 1105 002	Temp Emp - Teach/Prof - Sub - Art	\$1,000.00	\$60.00	\$120.00	12.00
01 1100 123 000 1108 001	Temp Emp - Teach/Prof - Sub - Band	\$350.00	\$0.00	\$0.00	0.00

**EXPENDITURE REPORT**

October 2018

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 1100 123 000 1108 002	Temp Emp - Teach/Prof - Sub - Band	\$50.00	\$0.00	\$0.00	0.00
01 1100 123 000 1112 001	Temp Emp - Teach/Prof - Sub - Business	\$2,500.00	\$25.00	\$425.00	17.00
01 1100 123 000 1114 001	Temp Emp - Teach/Prof - Sub - English	\$5,500.00	\$475.00	\$475.00	8.64
01 1100 123 000 1118 001	Temp Emp - Teach/Prof - Sub - FCS	\$1,250.00	\$100.00	\$100.00	8.00
01 1100 123 000 1135 001	Temp Emp - Teach/Prof - Sub - Gifted	\$0.00	\$0.00	\$0.00	0.00
01 1100 123 000 1135 002	Temp Emp - Teach/Prof - Sub - Gifted	\$400.00	\$0.00	\$0.00	0.00
01 1100 123 000 1138 001	Temp Emp - Teach/Prof - Sub - Math	\$2,500.00	\$353.12	\$453.12	18.12
01 1100 123 000 1141 001	Temp Emp - Teach/Prof - Sub - Music	\$7,360.00	\$0.00	\$50.00	0.68
01 1100 123 000 1141 002	Temp Emp - Teach/Prof - Sub - Music	\$1,000.00	\$250.00	\$250.00	25.00
01 1100 123 000 1145 001	Temp Emp - Teach/Prof - Sub - PE	\$2,500.00	\$199.99	\$307.49	12.30
01 1100 123 000 1145 002	Temp Emp - Teach/Prof - Sub - PE	\$700.00	\$0.00	\$0.00	0.00
01 1100 123 000 1148 001	Temp Emp - Teach/Prof - Sub - Science	\$5,000.00	\$709.38	\$1,051.88	21.04
01 1100 123 000 1171 001	Temp Emp - Teach/Prof - Sub - Soc Stud	\$3,250.00	\$750.00	\$1,350.00	41.54
01 1100 123 000 1173 001	Temp Emp - Teach/Prof - Sub - Spanish	\$1,300.00	\$175.00	\$350.00	26.92
01 1100 123 000 1175 001	Temp Emp - Teach/Prof - Sub - Tech Educ	\$100.00	\$75.00	\$75.00	75.00
01 1100 123 000 1175 002	Temp Emp - Teach/Prof - Sub - Tech Educ	\$750.00	\$40.00	\$80.00	10.67
01 1100 123 000 1180 001	Temp Emp - Teach/Prof - Sub - Trades/Ind	\$1,200.00	\$75.00	\$75.00	6.25
01 1100 130 000 1141 001	Non-Instructional - Music - OT	\$0.00	\$62.40	\$62.40	0.00
01 1100 150 000 2190 001	Non-Instr Aide - Add'l Comp - Activity	\$0.00	\$907.18	\$1,487.38	0.00
01 1100 151 000 0000 001	Teach/Prof - Add'l Comp	\$0.00	\$75.00	\$162.50	0.00
01 1100 151 000 0000 002	Teach/Prof - Add'l Comp	\$0.00	\$0.00	\$12.50	0.00
01 1100 151 000 1103 001	Teach/Prof - Add'l Comp - Ag Ed	\$0.00	\$0.00	\$0.00	0.00
01 1100 151 000 1114 001	Teach/Prof - Add'l Comp - English	\$0.00	\$37.50	\$75.00	0.00
01 1100 151 000 1138 001	Teach/Prof - Add'l Comp - Math	\$0.00	\$50.00	\$62.50	0.00
01 1100 151 000 1145 001	Teach/Prof - Add'l Comp - PE	\$0.00	\$75.00	\$125.00	0.00
01 1100 151 000 1148 001	Teach/Prof - Add'l Comp - Science	\$0.00	\$75.00	\$200.00	0.00
01 1100 151 000 1171 001	Teach/Prof - Add'l Comp - Soc Studies	\$0.00	\$37.50	\$62.50	0.00
01 1100 151 000 1173 001	Teach/Prof - Add'l Comp - Spanish	\$0.00	\$37.50	\$50.00	0.00
01 1100 151 000 2190 000	Teach/Prof - Add'l Comp - Activity	\$0.00	\$229.33	\$458.66	0.00
01 1100 151 000 2190 001	Teach/Prof - Add'l Comp - Activity	\$0.00	\$14,049.47	\$29,078.94	0.00
01 1100 151 000 2190 002	Teach/Prof - Add'l Comp - Activity	\$0.00	\$788.33	\$1,576.66	0.00
01 1100 152 000 2190 001	Instr Aide - Add'l Comp - Activity	\$0.00	\$2,532.11	\$4,526.89	0.00
01 1100 154 000 2190 001	Technical Staff - Add'l Comp - Activity	\$0.00	\$788.33	\$1,576.66	0.00
01 1100 159 000 0000 002	STIPENDS-ELEM	\$0.00	\$0.00	\$0.00	0.00
01 1100 159 000 1103 001	AG ED SALARIES - S	\$0.00	\$0.00	\$0.00	0.00
01 1100 159 000 1108 001	BAND REGULAR SALARIES-S	\$0.00	\$0.00	\$0.00	0.00

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 1100 159 000 1108 002	BAND REGULAR SALARIES-E	\$0.00	\$0.00	\$0.00	0.00
01 1100 159 000 1112 001	BUSINESS STIPEND- S	\$0.00	\$0.00	\$0.00	0.00
01 1100 159 000 1114 001	ENGLISH STIPEND - S	\$0.00	\$0.00	\$0.00	0.00
01 1100 159 000 1135 001	GIFTED STIPEND-S	\$0.00	\$0.00	\$0.00	0.00
01 1100 159 000 1135 002	GIFTED STIPEND-E	\$0.00	\$0.00	\$0.00	0.00
01 1100 159 000 1138 001	MATH STIPENDS - S	\$0.00	\$0.00	\$0.00	0.00
01 1100 159 000 1145 001	PE STIPEND-E	\$0.00	\$0.00	\$0.00	0.00
01 1100 159 000 1145 002	PE STIPEND-E	\$0.00	\$0.00	\$0.00	0.00
01 1100 159 000 1148 001	SCIENCE STIPEND-S	\$0.00	\$0.00	\$0.00	0.00
01 1100 159 000 1173 001	SPANISH STIPEND-S	\$0.00	\$0.00	\$0.00	0.00
01 1100 159 000 1175 001	TECHNOLOGY STIPENDS-S	\$0.00	\$0.00	\$0.00	0.00
01 1100 210 000 1141 001	Non-Instr - Group Ins - Music	\$0.00	\$0.00	\$0.00	0.00
01 1100 211 000 0000 001	Teach/Prof - Group Ins	\$4,205.00	\$3,518.25	\$7,036.50	167.34
01 1100 211 000 0000 002	Teach/Prof - Group Ins	\$236,286.00	\$20,451.21	\$40,902.42	17.31
01 1100 211 000 1103 001	Teach/Prof - Group Ins - Ag Ed	\$14,407.00	\$1,051.96	\$2,103.92	14.60
01 1100 211 000 1105 001	Teach/Prof - Group Ins - Art	\$14,407.00	\$1,200.59	\$2,401.18	16.67
01 1100 211 000 1105 002	Teach/Prof - Group Ins - Art	\$5,768.00	\$512.81	\$1,025.62	17.78
01 1100 211 000 1108 001	Teach/Prof - Group Ins - Band	\$14,420.00	\$526.01	\$1,052.02	7.30
01 1100 211 000 1108 002	Teach/Prof - Group Ins - Band	\$4,806.00	\$350.67	\$701.34	14.59
01 1100 211 000 1112 001	Teach/Prof - Group Ins - Business	\$38,454.00	\$1,627.92	\$3,255.84	8.47
01 1100 211 000 1114 001	Teach/Prof - Group Ins - English	\$77,496.00	\$5,945.64	\$11,891.28	15.34
01 1100 211 000 1118 001	Teach/Prof - Group Ins - FCS	\$14,407.00	\$1,200.59	\$2,401.18	16.67
01 1100 211 000 1135 001	Teach/Prof - Group Ins - Gifted	\$0.00	\$0.00	\$0.00	0.00
01 1100 211 000 1135 002	Teach/Prof - Group Ins - Gifted	\$789.00	\$47.85	\$47.85	6.06
01 1100 211 000 1138 001	Teach/Prof - Group Ins - Math	\$39,449.00	\$2,377.30	\$4,754.60	12.05
01 1100 211 000 1141 001	Teach/Prof - Group Ins - Music	\$3,520.00	\$220.02	\$440.04	12.50
01 1100 211 000 1141 002	Teach/Prof - Group Ins - Music	\$19,227.00	\$1,602.27	\$3,204.54	16.67
01 1100 211 000 1145 001	Teach/Prof - Group Ins - PE	\$38,720.00	\$2,701.51	\$5,403.02	13.95
01 1100 211 000 1145 002	Teach/Prof - Group Ins - PE	\$7,040.00	\$515.94	\$1,031.88	14.66
01 1100 211 000 1148 001	Teach/Prof - Group Ins - Science	\$77,870.00	\$5,115.50	\$10,231.00	13.14
01 1100 211 000 1171 001	Teach/Prof - Group Ins - Social Studies	\$39,925.00	\$2,985.56	\$5,971.12	14.96
01 1100 211 000 1173 001	Teach/Prof - Group Ins - Spanish	\$18,883.00	\$1,401.99	\$2,803.98	14.85
01 1100 211 000 1175 001	Teach/Prof - Group Ins - Tech Educ	\$7,210.00	\$1,201.70	\$2,403.40	33.33
01 1100 211 000 1175 002	Teach/Prof - Group Ins - Tech Educ	\$3,845.00	\$341.87	\$683.74	17.78
01 1100 211 000 1180 001	Teach/Prof - Group Ins - Trades/Industry	\$30,368.00	\$2,015.59	\$4,031.18	13.27
01 1100 211 000 2190 001	Increased Retirement - Act	\$0.00	\$0.00	\$0.00	0.00

**EXPENDITURE REPORT**

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Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 1100 212 000 0000 001	Group Insurance - Instructional Aides	\$0.00	\$0.00	\$0.00	0.00
01 1100 212 000 0000 002	Group Insurance - Instructional Aides	\$0.00	\$1,262.27	\$2,524.54	0.00
01 1100 220 000 1141 001	Social Security - Non-Instructional	\$0.00	\$19.49	\$25.15	0.00
01 1100 220 000 2190 001	Social Security - Non-Instr - Activity	\$0.00	\$505.63	\$987.79	0.00
01 1100 221 000 0000 001	REG. SOCIAL SECURITY-S	\$1,053.00	\$993.01	\$1,986.96	188.70
01 1100 221 000 0000 002	REG. SOCIAL SECURITY-E	\$54,869.00	\$5,165.64	\$10,332.22	18.83
01 1100 221 000 1103 001	AG ED SOCIAL SECURITY - S	\$3,047.00	\$208.72	\$417.44	13.70
01 1100 221 000 1105 001	ART SOCIAL SECURITY-S	\$3,697.00	\$301.69	\$603.38	16.32
01 1100 221 000 1105 002	ART SOCIAL SECURITY-E	\$1,721.00	\$143.43	\$286.86	16.67
01 1100 221 000 1108 001	BAND SOCIAL SECURITY-S	\$4,548.00	\$166.44	\$332.88	7.32
01 1100 221 000 1108 002	BAND SOCIAL SECURITY-E	\$1,516.00	\$110.96	\$221.92	14.64
01 1100 221 000 1112 001	BUSINESS SOC. SEC.-S	\$10,236.00	\$466.86	\$933.72	9.12
01 1100 221 000 1114 001	ENGLISH SOCIAL SECURITY-S	\$22,751.00	\$1,653.80	\$3,307.62	14.54
01 1100 221 000 1118 001	FCS SOCIAL SECURITY-S	\$4,644.00	\$378.12	\$756.23	16.28
01 1100 221 000 1135 001	GIFTED SOC. SEC.-S	\$0.00	\$0.00	\$0.00	0.00
01 1100 221 000 1135 002	GIFTED SOC. SEC.-E	\$7,632.00	\$409.24	\$409.24	5.36
01 1100 221 000 1138 001	MATH SOCIAL SECURITY-S	\$8,911.00	\$715.59	\$1,428.32	16.03
01 1100 221 000 1141 001	MUSIC SOCIAL SECURITY-S	\$1,979.00	\$97.04	\$194.09	9.81
01 1100 221 000 1141 002	MUSIC SOCIAL SECURITY-E	\$5,473.00	\$439.21	\$891.36	16.29
01 1100 221 000 1145 001	PE SOCIAL SECURITY-S	\$10,991.00	\$704.80	\$1,407.69	12.81
01 1100 221 000 1145 002	PE SOCIAL SECURITY-E	\$3,578.00	\$288.38	\$576.76	16.12
01 1100 221 000 1148 001	SCIENCE SOCIAL SECURITY-S	\$19,768.00	\$1,318.85	\$2,641.56	13.36
01 1100 221 000 1171 001	SOCIAL STUDIES SOC SEC-S	\$13,789.00	\$1,101.00	\$2,201.07	15.96
01 1100 221 000 1173 001	SPANISH SOCIAL SECURITY-S	\$5,473.00	\$379.33	\$756.75	13.83
01 1100 221 000 1175 001	TECHNOLOGY SOC. SEC.-S	\$2,052.00	\$313.57	\$627.14	30.56
01 1100 221 000 1175 002	TECHNOLOGY SOC. SEC.-E	\$1,147.00	\$95.61	\$191.22	16.67
01 1100 221 000 1180 001	T & I SOC. SEC.-S	\$7,243.00	\$480.29	\$960.59	13.26
01 1100 221 000 2190 000	Social Security - Activity	\$0.00	\$17.55	\$35.10	0.00
01 1100 221 000 2190 001	Social Security - Activity	\$0.00	\$1,074.87	\$2,224.73	0.00
01 1100 221 000 2190 002	Social Security - Activity	\$0.00	\$60.33	\$120.65	0.00
01 1100 222 000 0000 001	Social Security - Instructional Aides	\$0.00	\$0.00	\$0.00	0.00
01 1100 222 000 0000 002	Social Security - Instructional Aides	\$0.00	\$216.09	\$432.18	0.00
01 1100 222 000 2190 001	Social Security - Activity	\$0.00	\$193.70	\$346.32	0.00
01 1100 223 000 0000 001	Social Security - Subs	\$0.00	\$23.46	\$40.67	0.00
01 1100 223 000 0000 002	Social Security - Sub	\$0.00	\$164.51	\$219.96	0.00
01 1100 223 000 1103 001	Social Security - Subs - Ag	\$0.00	\$21.04	\$36.34	0.00

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Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 1100 223 000 1105 001	Social Security - Subs - Art	\$0.00	\$0.00	\$7.65	0.00
01 1100 223 000 1105 002	Social Security - Subs - Art	\$0.00	\$4.59	\$9.18	0.00
01 1100 223 000 1112 001	Social Security - Subs - Business	\$0.00	\$1.91	\$32.52	0.00
01 1100 223 000 1114 001	Social Security - Subs - English	\$0.00	\$36.35	\$36.35	0.00
01 1100 223 000 1118 001	Social Security - Subs - FCS	\$0.00	\$7.65	\$7.65	0.00
01 1100 223 000 1138 001	Social Security - Subs - Math	\$0.00	\$27.03	\$34.69	0.00
01 1100 223 000 1141 001	Social Security - Subs - Music	\$0.00	\$0.00	\$3.83	0.00
01 1100 223 000 1141 002	Social Security - Subs - Music	\$0.00	\$19.13	\$19.13	0.00
01 1100 223 000 1145 001	Social Security - Subs - PE	\$0.00	\$15.32	\$23.55	0.00
01 1100 223 000 1148 001	Social Security - Science - Sub	\$0.00	\$54.28	\$80.47	0.00
01 1100 223 000 1171 001	Social Security - Soc Studies - Sub	\$0.00	\$57.36	\$103.25	0.00
01 1100 223 000 1173 001	Social Security - Subs - Spanish	\$0.00	\$13.40	\$26.80	0.00
01 1100 223 000 1175 001	Social Security - Subs - Tech Education	\$0.00	\$5.74	\$5.74	0.00
01 1100 223 000 1175 002	Social Security - Subs - Tech Education	\$0.00	\$3.06	\$6.12	0.00
01 1100 223 000 1180 001	Social Security - Subs - T & I	\$0.00	\$5.74	\$5.74	0.00
01 1100 224 000 2190 001	Social Security - Act -Tech Staff	\$0.00	\$60.31	\$120.62	0.00
01 1100 230 000 1141 001	Retirement - Non-Instructional	\$0.00	\$18.74	\$24.19	0.00
01 1100 230 000 2190 001	Retirement - Non Instr - Act	\$0.00	\$193.16	\$362.30	0.00
01 1100 231 000 0000 001	REG. RETIREMENT-S	\$1,012.00	\$1,002.50	\$2,005.92	198.21
01 1100 231 000 0000 002	REG. RETIREMENT-E	\$52,737.00	\$5,100.90	\$10,202.72	19.35
01 1100 231 000 1103 001	AG ED RETIREMENT - S	\$2,928.00	\$220.26	\$440.52	15.05
01 1100 231 000 1105 001	ART RETIREMENT-S	\$3,553.00	\$296.15	\$592.30	16.67
01 1100 231 000 1105 002	ART RETIREMENT-E	\$1,654.00	\$137.85	\$275.70	16.67
01 1100 231 000 1108 001	BAND RETIREMENT-S	\$4,372.00	\$164.41	\$328.82	7.52
01 1100 231 000 1108 002	BAND RETIREMENT-E	\$1,457.00	\$109.61	\$219.22	15.05
01 1100 231 000 1112 001	BUSINESS RETIREMENT-S	\$9,839.00	\$461.21	\$922.42	9.38
01 1100 231 000 1114 001	ENGLISH RETIREMENT-S	\$21,867.00	\$1,702.39	\$3,404.79	15.57
01 1100 231 000 1118 001	FCS RETIREMENT-S	\$4,464.00	\$372.03	\$744.06	16.67
01 1100 231 000 1135 001	GIFTED RETIREMENT-S	\$0.00	\$0.00	\$0.00	0.00
01 1100 231 000 1135 002	GIFTED RETIREMENT-E	\$7,320.00	\$393.34	\$393.34	5.37
01 1100 231 000 1138 001	MATH RETIREMENT-S	\$8,565.00	\$725.99	\$1,449.22	16.92
01 1100 231 000 1141 001	MUSIC RETIREMENT-S	\$1,903.00	\$93.27	\$186.54	9.80
01 1100 231 000 1141 002	MUSIC RETIREMENT-E	\$5,261.00	\$425.98	\$864.40	16.43
01 1100 231 000 1145 001	PE RETIREMENT-S	\$10,461.00	\$711.37	\$1,420.89	13.58
01 1100 231 000 1145 002	PE RETIREMENT-E	\$3,439.00	\$277.18	\$554.35	16.12
01 1100 231 000 1148 001	SCIENCE RETIREMENT-S	\$19,000.00	\$1,344.63	\$2,692.91	14.17

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 1100 231 000 1171 001	SOCIAL STUDIES RETIREMENT-S	\$13,253.00	\$1,072.61	\$2,144.29	16.18
01 1100 231 000 1173 001	SPANISH RETIREMENT-S	\$5,261.00	\$386.37	\$770.91	14.65
01 1100 231 000 1175 001	TECHNOLOGY RET. - S	\$677.00	\$307.48	\$614.96	90.84
01 1100 231 000 1175 002	TECHNOLOGY RET. - E	\$378.00	\$91.90	\$183.80	48.62
01 1100 231 000 1180 001	T & I RETIREMENT-S	\$6,962.00	\$491.91	\$983.82	14.13
01 1100 231 000 2190 000	Retirement - Teach/Prof - Act	\$0.00	\$16.86	\$33.72	0.00
01 1100 231 000 2190 001	Retirement - Teach/Prof - Act	\$0.00	\$1,033.08	\$2,138.22	0.00
01 1100 231 000 2190 002	Retirement - Teach/Prof - Act	\$0.00	\$57.97	\$115.94	0.00
01 1100 232 000 0000 001	Retirement - Instructional Aides	\$0.00	\$0.00	\$0.00	0.00
01 1100 232 000 0000 002	Retirement - Instructional Aides	\$0.00	\$210.78	\$421.56	0.00
01 1100 232 000 2190 001	Retirement - Instr Aides - Act	\$0.00	\$186.18	\$332.87	0.00
01 1100 234 000 2190 001	Retirement - Tech Staff - Act	\$0.00	\$57.96	\$115.92	0.00
01 1100 237 000 0000 001	REG. RETIREMENT-S	\$347.00	\$344.28	\$688.89	198.53
01 1100 237 000 0000 002	REG. RETIREMENT-E	\$18,110.00	\$1,824.06	\$3,648.42	20.15
01 1100 237 000 1103 001	AG ED RETIREMENT - S	\$1,005.00	\$75.64	\$151.28	15.05
01 1100 237 000 1105 001	ART RETIREMENT 1%-S	\$1,220.00	\$101.70	\$203.40	16.67
01 1100 237 000 1105 002	ART RETIREMENT 1%-E	\$568.00	\$47.34	\$94.68	16.67
01 1100 237 000 1108 001	BAND RETIREMENT 1%-S	\$1,501.00	\$56.46	\$112.92	7.52
01 1100 237 000 1108 002	BAND RETIREMENT 1%-E	\$500.00	\$37.64	\$75.28	15.06
01 1100 237 000 1112 001	BUSINESS RETIREMENT-S	\$3,378.00	\$158.39	\$316.78	9.38
01 1100 237 000 1114 001	ENGLISH RETIREMENT 1%-S	\$7,509.00	\$584.62	\$1,169.25	15.57
01 1100 237 000 1118 001	FCS RETIREMENT 1%-S	\$1,533.00	\$127.76	\$255.52	16.67
01 1100 237 000 1135 001	GIFTED RETIREMENT-S	\$0.00	\$0.00	\$0.00	0.00
01 1100 237 000 1135 002	GIFTED RETIREMENT-E	\$2,501.00	\$135.07	\$135.07	5.40
01 1100 237 000 1138 001	MATH RETIREMENT 1%-S	\$2,941.00	\$249.32	\$497.69	16.92
01 1100 237 000 1141 001	MUSIC RETIREMENT 1%-S	\$653.00	\$38.47	\$72.37	11.08
01 1100 237 000 1141 002	MUSIC RETIREMENT 1%-E	\$1,806.00	\$146.28	\$296.84	16.44
01 1100 237 000 1145 001	PE RETIREMENT 1%-S	\$3,731.00	\$244.31	\$487.97	13.08
01 1100 237 000 1145 002	PE RETIREMENT 1%-E	\$1,181.00	\$95.18	\$190.36	16.12
01 1100 237 000 1148 001	SCIENCE RETIREMENT 1%-S	\$6,524.00	\$461.78	\$924.81	14.18
01 1100 237 000 1171 001	SOCIAL STUDIES RETIRE 1%-S	\$4,551.00	\$368.33	\$736.36	16.18
01 1100 237 000 1173 001	SPANISH RETIREMENT 1%-S	\$1,806.00	\$132.68	\$264.74	14.66
01 1100 237 000 1175 001	TECHNOLOGY RET. - S	\$1,972.00	\$105.59	\$211.18	10.71
01 1100 237 000 1175 002	TECHNOLOGY RET. - E	\$1,102.00	\$31.56	\$63.12	5.73
01 1100 237 000 1180 001	T & I RETIREMENT-S	\$2,390.00	\$168.92	\$337.85	14.14
01 1100 237 000 2190 000	Retirement - Teach/Prof - Act	\$0.00	\$5.80	\$11.60	0.00

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Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 1100 237 000 2190 001	Increased Retirement - Act	\$0.00	\$504.91	\$1,012.70	0.00
01 1100 237 000 2190 002	Increased Retirement - Act	\$0.00	\$19.89	\$39.79	0.00
01 1100 280 000 1141 001	Health Benefits (HSA) Non-Instructional	\$0.00	\$0.00	\$0.00	0.00
01 1100 281 000 0000 001	REG INSTR - HSA Deduction	\$500.00	\$149.70	\$299.40	59.88
01 1100 281 000 0000 002	REG INSTR - HSA Deduction	\$4,000.00	\$348.22	\$696.44	17.41
01 1100 281 000 1103 001	Ag - HSA Deduction	\$0.00	\$148.63	\$297.26	0.00
01 1100 281 000 1108 001	BAND - HSA Deduction	\$1,500.00	\$74.84	\$149.68	9.98
01 1100 281 000 1108 002	BAND - HSA Deduction	\$500.00	\$49.90	\$99.80	19.96
01 1100 281 000 1112 001	BUSINESS HSA Deduction-S	\$2,000.00	\$174.64	\$349.28	17.46
01 1100 281 000 1114 001	ENGLISH - HSA Deduction	\$3,500.00	\$305.62	\$611.24	17.46
01 1100 281 000 1135 001	GIFTED - HSA Deduction	\$0.00	\$0.00	\$0.00	0.00
01 1100 281 000 1138 001	MATH - HSA Deduction	\$1,500.00	\$124.74	\$249.48	16.63
01 1100 281 000 1145 001	PE - HSA Deduction	\$500.00	\$41.32	\$82.64	16.53
01 1100 281 000 1145 002	PE - HSA Deduction	\$1,000.00	\$70.78	\$141.56	14.16
01 1100 281 000 1148 001	SCIENCE - HSA Deduction	\$4,000.00	\$498.97	\$997.94	24.95
01 1100 281 000 1171 001	SOC STUDIES - HSA Deduction	\$1,000.00	\$70.78	\$141.56	14.16
01 1100 281 000 1175 001	TECH - HSA Deduction	\$1,500.00	\$0.00	\$0.00	0.00
01 1100 281 000 1180 001	T & I - HSA Deduction	\$1,500.00	\$114.59	\$229.18	15.28
01 1100 282 000 0000 001	Health Benefits (HSA) - Inst Aides	\$0.00	\$0.00	\$0.00	0.00
01 1100 282 000 0000 002	Health Benefits (HSA) - Inst Aides	\$0.00	\$0.00	\$0.00	0.00
01 1100 320 000 2190 001	Professional Ed Services Activity	\$0.00	\$0.00	\$1,183.58	0.00
01 1100 320 000 2190 002	Professional Ed Services Activity	\$0.00	\$0.00	\$2,946.30	0.00
01 1100 330 000 1141 001	Empl Trng/Develop Services Music	\$0.00	\$80.00	\$80.00	0.00
01 1100 350 000 0000 001	Technical Services	\$0.00	\$0.00	\$0.00	0.00
01 1100 350 000 0000 002	Technical Services	\$0.00	\$0.00	\$0.00	0.00
01 1100 350 000 1138 001	Technical Services - Math	\$0.00	\$0.00	\$0.00	0.00
01 1100 350 000 1175 001	Technical Services - Tech Education	\$0.00	\$0.00	\$0.00	0.00
01 1100 350 000 1175 002	Technical Services - Tech Education	\$0.00	\$0.00	\$0.00	0.00
01 1100 352 000 0000 002	Other Prof Services	\$0.00	\$0.00	\$0.00	0.00
01 1100 352 000 1102 001	Other Prof Services - Greenhouse	\$0.00	\$0.00	\$0.00	0.00
01 1100 352 000 1103 001	Other Prof Services - Ag Education	\$0.00	\$0.00	\$0.00	0.00
01 1100 352 000 1108 001	Other Prof Services - Band	\$50.00	\$0.00	\$0.00	0.00
01 1100 352 000 1108 002	Other Prof Services - Band	\$50.00	\$0.00	\$0.00	0.00
01 1100 352 000 1118 001	Other Prof Services - FCS	\$0.00	\$0.00	\$0.00	0.00
01 1100 352 000 1141 002	Other Prof Services - Music	\$0.00	\$0.00	\$0.00	0.00
01 1100 352 000 1148 001	Other Prof Services - Science	\$200.00	\$0.00	\$0.00	0.00

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Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 1100 352 000 1175 001	Other Prof Services - Tech Education	\$0.00	\$0.00	\$0.00	0.00
01 1100 352 000 1175 002	Other Prof Services - Tech Education	\$150.00	\$0.00	\$0.00	0.00
01 1100 352 000 1180 001	Other Prof Services - Trades & Industry	\$0.00	\$0.00	\$0.00	0.00
01 1100 440 000 0000 000	Rentals	\$0.00	\$1,299.00	\$2,598.00	0.00
01 1100 580 000 0000 001	Travel Trans, Meals, Hotel	\$100.00	\$0.00	\$0.00	0.00
01 1100 580 000 0000 002	Travel Trans, Meals, Hotel	\$100.00	\$0.00	\$0.00	0.00
01 1100 580 000 1103 001	Travel Trans, Meals, Hotel Ag Education	\$1,000.00	\$0.00	\$0.00	0.00
01 1100 580 000 1105 001	Travel Trans, Meals, Hotel Art	\$0.00	\$0.00	\$0.00	0.00
01 1100 580 000 1105 002	Travel Trans, Meals, Hotel Art	\$0.00	\$0.00	\$0.00	0.00
01 1100 580 000 1108 001	Travel Trans, Meals, Hotel Band	\$2,000.00	\$0.00	\$0.00	0.00
01 1100 580 000 1108 002	Travel Trans, Meals, Hotel Band	\$250.00	\$0.00	\$0.00	0.00
01 1100 580 000 1112 001	Travel Trans, Meals, Hotel Business	\$0.00	\$0.00	\$0.00	0.00
01 1100 580 000 1114 001	Travel Trans, Meals, Hotel English	\$750.00	\$0.00	\$0.00	0.00
01 1100 580 000 1118 001	Travel Trans, Meals, Hotel FCS	\$100.00	\$0.00	\$0.00	0.00
01 1100 580 000 1135 001	Travel Trans, Meals, Hotel HAL/Gifted	\$250.00	\$0.00	\$0.00	0.00
01 1100 580 000 1135 002	Travel Trans, Meals, Hotel HAL/Gifted	\$1,000.00	\$0.00	\$0.00	0.00
01 1100 580 000 1138 001	Travel Trans, Meals, Hotel Math	\$75.00	\$0.00	\$0.00	0.00
01 1100 580 000 1141 001	Travel Trans, Meals, Hotel Music	\$1,000.00	\$0.00	\$0.00	0.00
01 1100 580 000 1141 002	Travel Trans, Meals, Hotel Music	\$400.00	\$0.00	\$0.00	0.00
01 1100 580 000 1145 001	Travel Trans, Meals, Hotel PE	\$500.00	\$0.00	\$0.00	0.00
01 1100 580 000 1145 002	Travel Trans, Meals, Hotel PE	\$200.00	\$0.00	\$0.00	0.00
01 1100 580 000 1148 001	Travel Trans, Meals, Hotel Science	\$500.00	\$0.00	\$0.00	0.00
01 1100 580 000 1171 001	Travel Trans, Meals, Hotel Soc Studies	\$100.00	\$0.00	\$0.00	0.00
01 1100 580 000 1175 001	Travel Trans, Meals, Hotel Technology Ed	\$500.00	\$0.00	\$0.00	0.00
01 1100 580 000 1175 002	Travel Trans, Meals, Hotel Technology Ed	\$500.00	\$0.00	\$0.00	0.00
01 1100 580 000 1180 001	Travel Trans, Meals, Hotel Trades & Ind	\$50.00	\$0.00	\$0.00	0.00
01 1100 580 000 1185 001	Travel Trans Meals Hotel Circle Friends	\$0.00	\$0.00	\$0.00	0.00
01 1100 580 000 1185 002	Travel Trans Meals Hotel Circle Friends	\$50.00	\$0.00	\$0.00	0.00
01 1100 610 000 0000 001	General Supplies	\$26,000.00	\$724.09	\$1,585.25	6.10
01 1100 610 000 0000 002	General Supplies	\$67,700.00	\$3,878.59	\$4,981.87	7.60
01 1100 610 000 1102 001	Supplies - Greenhouse	\$0.00	\$0.00	\$0.00	0.00
01 1100 610 000 1103 001	Supplies Ag Education	\$4,500.00	\$57.40	\$699.30	15.54
01 1100 610 000 1105 001	Supplies Art	\$3,600.00	\$42.85	\$42.85	1.19
01 1100 610 000 1105 002	Supplies Art	\$2,500.00	\$0.00	\$0.00	0.00
01 1100 610 000 1108 001	Supplies Band	\$2,700.00	\$133.00	\$133.00	4.93
01 1100 610 000 1108 002	Supplies Band	\$300.00	\$0.00	\$0.00	0.00

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 1100 610 000 1112 001	Supplies Business	\$700.00	\$0.00	\$0.00	0.00
01 1100 610 000 1114 001	Supplies English	\$3,000.00	\$0.00	\$0.00	0.00
01 1100 610 000 1118 001	Supplies FCS	\$4,500.00	\$397.43	\$397.43	8.83
01 1100 610 000 1135 001	Supplies HAL/Gifted	\$2,500.00	\$0.00	\$0.00	0.00
01 1100 610 000 1135 002	Supplies HAL/Gifted	\$1,250.00	\$0.00	\$0.00	0.00
01 1100 610 000 1138 001	Supplies Math	\$1,000.00	\$438.12	\$438.12	43.81
01 1100 610 000 1138 002	Supplies Math	\$4,500.00	\$0.00	\$0.00	0.00
01 1100 610 000 1141 001	Supplies Music	\$2,100.00	\$28.00	\$153.12	7.29
01 1100 610 000 1141 002	Supplies Music	\$1,600.00	\$0.00	\$0.00	0.00
01 1100 610 000 1145 001	Supplies PE	\$3,000.00	\$0.00	\$0.00	48.58
01 1100 610 000 1145 002	Supplies PE	\$1,000.00	\$0.00	\$0.00	0.00
01 1100 610 000 1148 001	Supplies Science	\$14,500.00	\$2,886.66	\$2,911.15	42.80
01 1100 610 000 1148 002	Supplies Science	\$4,000.00	\$0.00	\$0.00	0.00
01 1100 610 000 1171 001	Supplies Social Studies	\$750.00	\$0.00	\$0.00	0.00
01 1100 610 000 1173 001	Supplies Spanish	\$3,000.00	\$0.00	\$0.00	0.00
01 1100 610 000 1175 001	Supplies Technology Education	\$2,500.00	\$0.00	\$0.00	0.00
01 1100 610 000 1175 002	Supplies Technology Education	\$750.00	\$0.00	\$0.00	0.00
01 1100 610 000 1180 001	Supplies Trades & Industry	\$4,250.00	\$359.29	\$516.48	24.00
01 1100 610 000 1185 001	Supplies Circle of Friends	\$50.00	\$0.00	\$0.00	0.00
01 1100 610 000 1185 002	Supplies Circle of Friends	\$200.00	\$0.00	\$0.00	0.00
01 1100 610 000 2190 001	Supplies Activity	\$0.00	\$0.00	\$551.25	0.00
01 1100 620 000 1102 001	GREENHOUSE FUEL	\$0.00	\$0.00	\$0.00	0.00
01 1100 640 000 0000 002	Books & Periodicals	\$17,000.00	\$0.00	\$0.00	2.23
01 1100 640 000 1103 001	AG ED TEXTBOOKS - S	\$2,500.00	\$0.00	\$0.00	0.00
01 1100 640 000 1112 001	Books & Periodicals Business	\$1,500.00	\$0.00	\$40.05	2.67
01 1100 640 000 1114 001	Books & Periodicals English	\$2,000.00	\$370.25	\$370.25	18.51
01 1100 640 000 1118 001	FCS TEXTBOOKS-S	\$250.00	\$0.00	\$0.00	0.00
01 1100 640 000 1135 002	GIFTED TEXTBOOKS - ELEM	\$0.00	\$0.00	\$0.00	0.00
01 1100 640 000 1138 001	Books & Periodicals Math	\$2,000.00	\$0.00	\$0.00	0.00
01 1100 640 000 1138 002	Books & Periodicals Math	\$0.00	\$0.00	\$0.00	0.00
01 1100 640 000 1141 002	MUSIC TEXTBOOKS	\$0.00	\$0.00	\$0.00	0.00
01 1100 640 000 1145 001	PE TEXTBOOKS - S	\$0.00	\$155.15	\$155.15	0.00
01 1100 640 000 1148 001	SCIENCE TEXTBOOKS-S	\$0.00	\$0.00	\$0.00	0.00
01 1100 640 000 1148 002	SCIENCE TEXTBOOKS-E	\$0.00	\$1,881.04	\$1,881.04	0.00
01 1100 640 000 1171 001	SOCIAL STUDIES TEXTBOOKS-S	\$500.00	\$0.00	\$0.00	0.00
01 1100 640 000 1171 002	SOCIAL STUDIES TEXTBOOKS-E	\$0.00	\$0.00	\$0.00	0.00

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 1100 640 000 1173 001	SPANISH-TEXTBOOKS	\$0.00	\$0.00	\$0.00	0.00
01 1100 640 000 1175 001	TECHNOLOGY TEXTBOOKS-S	\$2,500.00	\$0.00	\$0.00	0.00
01 1100 640 000 1180 001	T&I TEXTBOOKS-SEC.	\$500.00	\$0.00	\$0.00	0.00
01 1100 640 000 3155 001	Books & Periodicals Textbook Loan	\$2,500.00	\$0.00	\$0.00	0.00
01 1100 640 000 3155 002	TEXTBOOK LOAN PROGRAM-ELE	\$2,500.00	\$0.00	\$0.00	0.00
01 1100 643 000 0000 000	Web/Cloud Based Software	\$0.00	\$14,968.90	\$14,968.90	0.00
01 1100 643 000 0000 001	COMPUTER SOFTWARE - SEC	\$5,000.00	\$3,144.35	\$3,144.35	62.89
01 1100 643 000 0000 002	Web/Cloud Based Software	\$5,000.00	\$0.00	\$0.00	68.00
01 1100 643 000 1103 001	AG ED COMPUTER SOFTWARE - S	\$1,000.00	\$0.00	\$0.00	0.00
01 1100 643 000 1112 001	Web/Cloud Based Software	\$1,250.00	\$0.00	\$0.00	0.00
01 1100 643 000 1114 001	Web/Cloud Based Software English	\$2,500.00	\$0.00	\$369.00	14.76
01 1100 643 000 1135 001	GIFTED COMPUTER SOFTWARE-S	\$0.00	\$0.00	\$0.00	0.00
01 1100 643 000 1135 002	GIFTED COMPUTER SOFTWARE-E	\$0.00	\$0.00	\$0.00	0.00
01 1100 643 000 1138 001	MATH COMPUTER SOFTWARE-S	\$2,000.00	\$0.00	\$0.00	0.00
01 1100 643 000 1145 001	PE WEB/CLOUD BASED SOFTWARE	\$0.00	\$0.00	\$0.00	0.00
01 1100 643 000 1148 001	SCIENCE COMPUTER SOFTWARE	\$5,500.00	\$0.00	\$0.00	0.00
01 1100 643 000 1148 002	SCIENCE COMP WEB/CLOUD SOFTWARE	\$5,000.00	\$0.00	\$0.00	0.00
01 1100 643 000 1171 001	SOCIAL STUDIES WEB/CLOUD BASED SOFTWARE	\$0.00	\$0.00	\$0.00	0.00
01 1100 643 000 1173 001	Web/Cloud Based Software Spanixh	\$0.00	\$0.00	\$0.00	0.00
01 1100 643 000 1175 001	Web/Cloud Based Software-Technology	\$5,000.00	\$0.00	\$0.00	0.00
01 1100 643 000 1175 002	TECHNOLOGY SOFTWARE-E	\$0.00	\$0.00	\$0.00	0.00
01 1100 643 000 1180 001	Web/Cloud Based Software Trades & Indus	\$0.00	\$0.00	\$0.00	0.00
01 1100 650 000 0000 001	COMPUTER HARDWARE (<5000)- S	\$67,500.00	\$0.00	\$0.00	0.00
01 1100 650 000 0000 002	COMPUTER HARDWARE (<5000) - E	\$30,000.00	\$0.00	\$0.00	0.00
01 1100 650 000 1112 001	BUSINESS HARDWARE-S	\$2,000.00	\$0.00	\$0.00	0.00
01 1100 650 000 1135 001	GIFTED COMP HARDWARE - S	\$250.00	\$0.00	\$0.00	0.00
01 1100 650 000 1138 001	MATH COMPUTER HARDWARE-S	\$350.00	\$0.00	\$0.00	0.00
01 1100 650 000 1175 001	TECH COMP HARDWARE-S	\$16,000.00	\$0.00	\$0.00	0.00
01 1100 650 000 1175 002	TECH COMP HARDWARE-E	\$12,500.00	\$0.00	\$0.00	0.00
01 1100 650 000 1180 001	T&I COMPUTER HARDWARE -S	\$500.00	\$0.00	\$0.00	0.00
01 1100 733 000 1102 001	AG GREENHOUSE	\$0.00	\$0.00	\$0.00	0.00
01 1100 810 000 1103 001	AG ED DUES AND FEES	\$200.00	\$0.00	\$0.00	0.00
01 1100 810 000 1108 001	Dues and Fees - Band	\$0.00	\$30.00	\$179.00	0.00
01 1100 810 000 1141 001	MUSIC DUES AND FEES-S	\$200.00	\$0.00	\$0.00	0.00
01 1100 810 000 1141 002	MUSIC DUES AND FEES-E	\$100.00	\$0.00	\$0.00	0.00
01 1100 810 000 1145 002	Dues and Fees PE	\$0.00	\$0.00	\$0.00	0.00

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 1100 810 000 1175 001	Dues and Fees Technology Ed	\$0.00	\$0.00	\$0.00	0.00
01 1100 810 000 2190 001	Dues and Fees Activity	\$0.00	\$0.00	\$0.00	0.00
01 1100 810 000 2190 002	Dues and Fees Activity	\$0.00	\$287.75	\$766.75	0.00
<b>1100</b>	<b>Regular Instruction</b>	<b>\$4,199,168.00</b>	<b>\$384,016.38</b>	<b>\$737,465.58</b>	<b>17.80</b>
01 1150 110 000 0000 001	Reg Emp - Non-Instr - LEP	\$0.00	\$0.00	\$0.00	0.00
01 1150 110 000 0000 002	Reg Emp - Non-Instr - LEP	\$0.00	\$0.00	\$0.00	0.00
01 1150 111 000 0000 001	Reg Emp - Teach/Prof - LEP	\$56,067.00	\$4,338.99	\$8,677.98	15.48
01 1150 111 000 0000 002	Reg Emp - Teach/Prof - LEP	\$124,528.00	\$9,910.07	\$19,820.14	15.92
01 1150 112 000 0000 001	Reg Emp - Instr Aides - LEP	\$17,136.00	\$2,198.56	\$3,701.71	21.60
01 1150 112 000 0000 002	Reg Emp - Instr Aides - LEP	\$38,291.00	\$4,012.28	\$6,305.92	16.47
01 1150 112 000 1190 002	Reg Emp - Instr Aides - LEP - PS	\$0.00	\$0.00	\$0.00	0.00
01 1150 122 000 0000 001	Temp Emp - Instr Aide - LEP	\$1,200.00	\$72.12	\$72.12	6.01
01 1150 122 000 0000 002	Temp Emp - Instr Aide - LEP	\$2,000.00	\$167.51	\$167.51	8.38
01 1150 122 000 1190 002	Temp Emp - Instr Aide - LEP - EC	\$0.00	\$0.00	\$0.00	0.00
01 1150 123 000 0000 001	Temp Emp - Teach/Prof - Sub - LEP	\$1,000.00	\$100.00	\$100.00	10.00
01 1150 123 000 0000 002	Temp Emp - Teach/Prof - Sub - LEP	\$1,000.00	\$640.00	\$730.00	73.00
01 1150 132 000 0000 001	ESL SUB SALARY-S	\$0.00	\$0.00	\$0.00	0.00
01 1150 132 000 0000 002	ESL SUB SALARY-S	\$0.00	\$6.20	\$42.92	0.00
01 1150 150 000 0000 001	TRANSLATOR SALARIES-2	\$6,500.00	\$0.00	\$0.00	0.00
01 1150 150 000 0000 002	TRANSLATOR SALARIES-E	\$6,500.00	\$17.85	\$309.33	4.76
01 1150 150 000 1190 002	TRANSLATOR SALARIES-PS	\$1,500.00	\$0.00	\$0.00	0.00
01 1150 151 000 0000 001	ESL SUB SALARY-S	\$0.00	\$12.50	\$12.50	0.00
01 1150 159 000 0000 001	ESL STIPEND SALARY-S	\$0.00	\$0.00	\$0.00	0.00
01 1150 159 000 0000 002	ESL STIPEND SALARY-E	\$0.00	\$0.00	\$0.00	0.00
01 1150 210 000 0000 001	Group Insurance - Non-Instructional	\$0.00	\$0.00	\$0.00	0.00
01 1150 210 000 0000 002	Group Insurance - Non-Instructional	\$0.00	\$0.00	\$0.00	0.00
01 1150 211 000 0000 001	ESL HEALTH INSURANCE-S	\$25,193.00	\$1,234.36	\$2,468.72	9.80
01 1150 211 000 0000 002	ESL HEALTH INSURANCE-E	\$52,501.00	\$2,844.72	\$5,689.44	10.84
01 1150 211 000 1190 002	ESL HEALTH INSURANCE-PS	\$0.00	\$0.00	\$0.00	0.00
01 1150 212 000 0000 001	Group Insurance - Instructional Aides	\$0.00	\$514.44	\$1,028.86	0.00
01 1150 212 000 0000 002	Group Insurance - Instructional Aides	\$0.00	\$862.53	\$1,725.07	0.00
01 1150 220 000 0000 001	Social Security - Non Instructional	\$0.00	\$0.00	\$0.00	0.00
01 1150 220 000 0000 002	Social Security - Non Instructional	\$0.00	\$1.37	\$23.68	0.00
01 1150 221 000 0000 001	ESL SOCIAL SECURITY-S	\$5,623.00	\$251.75	\$502.54	8.94
01 1150 221 000 0000 002	ESL SOCIAL SECURITY-E	\$12,455.00	\$749.38	\$1,498.76	12.03
01 1150 221 000 1190 002	ESL SOCIAL SECURITY	\$200.00	\$0.00	\$0.00	0.00

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 1150 222 000 0000 001	Social Security - Instructional Aides	\$0.00	\$173.70	\$288.68	0.00
01 1150 222 000 0000 002	Social Security - Instructional Aides	\$0.00	\$320.25	\$498.52	0.00
01 1150 223 000 0000 001	Social Security - LEP - Subs	\$0.00	\$7.65	\$7.65	0.00
01 1150 223 000 0000 002	Social Security - LEP - Subs	\$0.00	\$48.98	\$55.87	0.00
01 1150 230 000 0000 001	Retirement - Non-Instructional	\$0.00	\$0.00	\$0.00	0.00
01 1150 230 000 0000 002	Retirement - Non-Instructional	\$0.00	\$1.31	\$22.74	0.00
01 1150 231 000 0000 001	ESL RETIREMENT-S	\$5,404.00	\$319.96	\$639.00	11.82
01 1150 231 000 0000 002	ESL RETIREMENT-E	\$11,971.00	\$728.67	\$1,457.34	12.17
01 1150 231 000 1190 002	ESL RETIREMENT	\$200.00	\$0.00	\$0.00	0.00
01 1150 232 000 0000 001	Retirement - Instructional Aides	\$0.00	\$149.49	\$256.56	0.00
01 1150 232 000 0000 002	Retirement - Instructional Aides	\$0.00	\$174.21	\$320.93	0.00
01 1150 237 000 0000 001	ESL RETIREMENT-S	\$1,856.00	\$161.21	\$307.54	16.57
01 1150 237 000 0000 002	ESL RETIREMENT-E	\$4,111.00	\$310.52	\$618.47	15.04
01 1150 237 000 1190 002	ESL RETIREMENT	\$100.00	\$0.00	\$0.00	0.00
01 1150 281 000 0000 001	ELL - HSA Deduction	\$2,000.00	\$175.64	\$351.28	17.56
01 1150 281 000 0000 002	HSA - LEP	\$0.00	\$199.59	\$399.18	0.00
01 1150 350 000 0000 001	Technical Services - ELL	\$100.00	\$0.00	\$0.00	0.00
01 1150 350 000 0000 002	Technical Services - ELL	\$100.00	\$0.00	\$0.00	0.00
01 1150 540 000 0000 001	Advertising - ELL	\$0.00	\$0.00	\$0.00	0.00
01 1150 540 000 0000 002	Advertising - ELL	\$0.00	\$0.00	\$0.00	0.00
01 1150 580 000 0000 001	Travel Trans, Meals, Hotel ELL	\$500.00	\$0.00	\$0.00	0.00
01 1150 580 000 0000 002	Travel Trans, Meals, Hotel ELL	\$500.00	\$0.00	\$0.00	0.00
01 1150 610 000 0000 001	Supplies ELL	\$600.00	\$0.00	\$0.00	19.61
01 1150 610 000 0000 002	Supplies ELL	\$500.00	\$0.00	\$0.00	0.00
01 1150 640 000 0000 001	ESL TEXTS	\$500.00	\$21.48	\$21.48	4.30
01 1150 640 000 0000 002	ESL TEXTS-ELEM.	\$500.00	\$0.00	\$0.00	0.00
01 1150 643 000 0000 001	COMPUTER SOFTWARE - SEC	\$100.00	\$0.00	\$0.00	0.00
01 1150 643 000 0000 002	COMPUTER SOFTWARE - EL	\$0.00	\$0.00	\$0.00	0.00
01 1150 810 000 0000 001	Dues and Fees ELL	\$0.00	\$0.00	\$0.00	0.00
<b>1150</b>	<b>Limited English Proficiency Programs</b>	<b>\$380,736.00</b>	<b>\$30,727.29</b>	<b>\$58,122.44</b>	<b>15.30</b>
01 1160 111 000 0000 001	Reg Emp - Teach/Prof - Poverty	\$90,226.00	\$2,981.34	\$5,962.68	6.61
01 1160 111 000 0000 002	Reg Emp - Teach/Prof - Poverty	\$660,571.00	\$46,004.29	\$92,008.58	13.93
01 1160 111 000 1138 001	Reg Emp - Teach/Prof - Poverty - Math	\$0.00	\$4,559.80	\$9,119.60	0.00
01 1160 112 000 0000 001	Reg Emp - Instr Aides - Poverty	\$0.00	\$92.50	\$269.12	0.00
01 1160 112 000 0000 002	Reg Emp - Instr Aides - Poverty	\$91,181.00	\$13,504.76	\$24,733.09	27.13
01 1160 112 000 1744 002	Reg Emp - Instr Aides - Poverty - DE	\$30,000.00	\$0.00	\$0.00	0.00

**EXPENDITURE REPORT**

October 2018

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 1160 120 000 0000 000	Temp Emp - Non-Instr - Poverty	\$0.00	\$650.00	\$1,300.00	0.00
01 1160 120 000 0000 001	Temp Emp - Non-Instr - Poverty	\$4,500.00	\$0.00	\$0.00	0.00
01 1160 120 000 0000 002	Temp Emp - Non-Instr - Poverty	\$6,000.00	\$0.00	\$0.00	0.00
01 1160 122 000 0000 001	Temp Emp - Instr Aide - Poverty	\$0.00	\$10.00	\$10.00	0.00
01 1160 122 000 0000 002	Temp Emp - Instr Aide - Poverty	\$1,553.00	\$397.34	\$775.69	49.95
01 1160 123 000 0000 001	Temp Emp - Teach/Prof - Sub - Poverty	\$0.00	\$25.00	\$75.00	0.00
01 1160 123 000 0000 002	Temp Emp - Teach/Prof - Sub - Poverty	\$0.00	\$1,310.00	\$2,870.00	0.00
01 1160 123 000 1138 001	Temp Emp - Teach/Prof - Sub - Pov Math	\$0.00	\$106.25	\$106.25	0.00
01 1160 132 000 0000 001	Poverty Instructional Aides - OT	\$0.00	\$103.88	\$231.82	0.00
01 1160 132 000 0000 002	Poverty Instructional Aides - OT	\$0.00	\$218.13	\$357.34	0.00
01 1160 151 000 0000 001	POVERTY SUB SALARY-S	\$0.00	\$12.50	\$25.00	0.00
01 1160 152 000 0000 001	POVERTY SUB SALARY-S	\$0.00	\$37.50	\$87.50	0.00
01 1160 159 000 0000 001	POVERTY STIPENDS-S	\$0.00	\$0.00	\$0.00	0.00
01 1160 159 000 0000 002	POVERTY STIPENDS-E	\$0.00	\$0.00	\$0.00	0.00
01 1160 211 000 0000 001	POVERTY HEALTH INS - S	\$27,317.00	\$701.35	\$1,402.70	5.13
01 1160 211 000 0000 002	POVERTY HEALTH INS - E	\$179,319.00	\$10,911.00	\$21,822.00	12.17
01 1160 211 000 1138 001	Group Ins - Teach/Prof Poverty Math	\$0.00	\$1,081.03	\$2,162.06	0.00
01 1160 212 000 0000 002	Group Insurance - Instructional Aides	\$0.00	\$2,249.36	\$4,498.72	0.00
01 1160 220 000 0000 000	Social Security - Non-Instructional	\$0.00	\$49.73	\$99.46	0.00
01 1160 220 000 0000 001	Social Security - Non-Instructional	\$0.00	\$0.00	\$0.00	0.00
01 1160 220 000 0000 002	Social Security - Non-Instructional	\$0.00	\$0.00	\$0.00	0.00
01 1160 221 000 0000 001	POVERTY SOCIAL SECURITY-S	\$6,667.00	\$225.19	\$450.39	6.76
01 1160 221 000 0000 002	POVERTY SOCIAL SECURITY-E	\$56,361.00	\$3,353.09	\$6,706.17	11.90
01 1160 221 000 1138 001	Social Security - Poverty - Math	\$0.00	\$326.30	\$652.59	0.00
01 1160 221 000 1744 002	DE POVERTY SOCIAL SECURITY-E	\$3,500.00	\$0.00	\$0.00	0.00
01 1160 222 000 0000 001	Social Security - Instructional Aides	\$0.00	\$18.67	\$45.78	0.00
01 1160 222 000 0000 002	Social Security - Instructional Aides	\$0.00	\$992.90	\$1,804.17	0.00
01 1160 222 000 1744 002	Social Security - Instructional Aides	\$0.00	\$0.00	\$0.00	0.00
01 1160 223 000 0000 001	Social Security - Poverty - Sub	\$0.00	\$1.90	\$5.72	0.00
01 1160 223 000 0000 002	Social Security - Poverty - Sub	\$0.00	\$100.22	\$219.56	0.00
01 1160 223 000 1138 001	Social Security - Subs - Poverty - Math	\$0.00	\$8.11	\$8.11	0.00
01 1160 231 000 0000 001	POVERTY RETIREMENT-S	\$6,408.00	\$220.13	\$440.26	6.87
01 1160 231 000 0000 002	POVERTY RETIREMENT-E	\$54,685.00	\$3,382.61	\$6,765.22	12.37
01 1160 231 000 1138 001	Retirement - Teach/Prof Poverly Math	\$0.00	\$335.27	\$670.54	0.00
01 1160 231 000 1744 002	DE POVERTY RETIREMENT-E	\$900.00	\$0.00	\$0.00	0.00
01 1160 232 000 0000 001	Retirement - Instructional Aides	\$0.00	\$17.19	\$43.26	0.00

**EXPENDITURE REPORT**

October 2018

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 1160 232 000 0000 002	Retirement - Instructional Aides	\$0.00	\$968.07	\$1,792.71	0.00
01 1160 237 000 0000 001	POVERTY RETIREMENT-S	\$2,000.00	\$81.49	\$166.02	8.30
01 1160 237 000 0000 002	POVERTY RETIREMENT-E	\$18,779.00	\$1,494.07	\$2,938.91	15.65
01 1160 237 000 1138 001	Inc Retirement Poverty Math	\$0.00	\$115.14	\$230.28	0.00
01 1160 237 000 1744 002	DE POVERTY RETIREMENT 1%-E	\$500.00	\$0.00	\$0.00	0.00
01 1160 281 000 0000 001	POVERTY - HSA Deduction	\$2,000.00	\$99.80	\$199.60	9.98
01 1160 281 000 0000 002	POVERTY - HSA Deduction	\$500.00	\$0.00	\$0.00	0.00
01 1160 281 000 1138 001	HSA Poverty Math	\$0.00	\$49.90	\$99.80	0.00
01 1160 282 000 0000 002	Health Benefits (HSA) - Inst Aides	\$0.00	\$32.04	\$64.07	0.00
01 1160 350 000 0000 001	Technical Services - Poverty	\$3,000.00	\$0.00	\$0.00	0.00
01 1160 350 000 0000 002	Technical Services - Poverty	\$3,000.00	\$0.00	\$0.00	0.00
01 1160 382 000 0000 001	Dist Ed & Telecommunications - Poverty	\$0.00	\$0.00	\$0.00	0.00
01 1160 382 000 0000 002	Dist Ed & Telecommunications - Poverty	\$500.00	\$0.00	\$0.00	0.00
01 1160 580 000 0000 001	Travel Trans, Meals, Hotel Poverty	\$250.00	\$0.00	\$0.00	0.00
01 1160 580 000 0000 002	Travel Trans, Meals, Hotel Poverty	\$500.00	\$0.00	\$0.00	0.00
01 1160 610 000 0000 001	Supplies Poverty Programs	\$250.00	\$0.00	\$0.00	0.00
01 1160 610 000 0000 002	Supplies Poverty Programs	\$750.00	\$0.00	\$0.00	0.00
01 1160 610 000 1190 002	Supplies Poverty Programs Preschool	\$250.00	\$0.00	\$0.00	0.00
01 1160 610 000 1744 002	Supplies Poverty Prog Dev Eagles	\$100.00	\$0.00	\$0.00	0.00
01 1160 643 000 0000 001	POVERTY COMP SOFTWARE-S	\$0.00	\$0.00	\$0.00	0.00
01 1160 643 000 0000 002	Web/Cloud Based Software Poverty	\$0.00	\$0.00	\$460.00	0.00
01 1160 650 000 0000 002	POVERTY COMP HARDWARE - E	\$4,500.00	\$0.00	\$0.00	0.00
<b>1160</b>	<b>Poverty Programs</b>	<b>\$1,256,067.00</b>	<b>\$96,827.85</b>	<b>\$191,679.77</b>	<b>15.26</b>
01 1190 111 000 1190 002	Reg Emp - Teach/Prof - Early Child	\$45,236.00	\$3,769.67	\$7,539.34	16.67
01 1190 112 000 1190 002	Reg Emp - Instr Aides - Early Childhood	\$16,468.00	\$1,911.18	\$1,911.18	11.61
01 1190 122 000 1190 002	Temp Emp - Instr Aide - Early Childhood	\$1,000.00	\$111.92	\$1,339.45	133.95
01 1190 123 000 1190 002	Temp Emp - Teach/Prof - Sub - EC	\$363.00	\$200.00	\$400.00	110.19
01 1190 132 000 1190 002	EC PARA SALARIES	\$0.00	\$0.00	\$0.00	0.00
01 1190 159 000 1190 002	EC REGULAR STIPEND	\$0.00	\$0.00	\$0.00	0.00
01 1190 211 000 1190 002	EC HEALTH INSURANCE	\$26,620.00	\$1,602.27	\$3,204.54	12.04
01 1190 212 000 1190 002	Group Insurance - Instructional Aides	\$0.00	\$616.09	\$616.09	0.00
01 1190 221 000 1190 002	EC SOCIAL SECURITY	\$4,720.00	\$277.14	\$554.28	11.74
01 1190 222 000 1190 002	Social Security - Instructional Aides	\$0.00	\$154.72	\$248.63	0.00
01 1190 223 000 1190 002	Social Security - Preschool Subs	\$0.00	\$15.30	\$30.60	0.00
01 1190 231 000 1190 002	EC RETIREMENT	\$4,537.00	\$277.18	\$554.36	12.22
01 1190 232 000 1190 002	Retirement - Instructional Aides	\$0.00	\$140.53	\$140.53	0.00

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 1190 237 000 1190 002	EC RETIREMENT 1%	\$2,700.00	\$143.44	\$238.62	8.84
01 1190 281 000 1190 002	EARLY CHILDHOOD - HSA Deduction	\$100.00	\$0.00	\$0.00	0.00
01 1190 580 000 1190 002	Travel Trans, Meals, Hotel Early Child	\$250.00	\$0.00	\$0.00	0.00
01 1190 610 000 1190 002	Supplies Early Childhood Programs	\$2,200.00	\$613.28	\$613.28	27.88
01 1190 643 000 1190 002	EARLY CHILDHOOD SOFTWARE	\$500.00	\$0.00	\$0.00	0.00
<b>1190</b>	<b>Early Childhood Programs</b>	<b>\$104,694.00</b>	<b>\$9,832.72</b>	<b>\$17,390.90</b>	<b>16.61</b>
01 1200 111 000 0000 000	Reg Emp - Teach/Prof - SPED	\$0.00	\$6,098.75	\$12,197.50	0.00
01 1200 111 000 0000 001	Reg Emp - Teach/Prof - SPED	\$355,294.00	\$19,643.61	\$39,287.22	11.06
01 1200 111 000 0000 002	Reg Emp - Teach/Prof - SPED	\$317,087.00	\$19,932.48	\$39,864.96	12.57
01 1200 111 000 1235 000	Reg Emp - Teach/Prof - SPED - CTL	\$0.00	\$0.00	\$0.00	0.00
01 1200 111 000 1235 001	Reg Emp - Teach/Prof - SPED - CTL	\$24,940.00	\$2,078.33	\$4,156.66	16.67
01 1200 111 000 1235 002	Reg Emp - Teach/Prof - SPED - CTL	\$24,940.00	\$2,078.34	\$4,156.68	16.67
01 1200 112 000 0000 000	Reg Emp - Instr Aides - SPED	\$0.00	\$0.00	\$0.00	0.00
01 1200 112 000 0000 001	Reg Emp - Instr Aides - SPED	\$76,058.00	\$6,268.31	\$11,676.67	15.35
01 1200 112 000 0000 002	Reg Emp - Instr Aides - SPED	\$190,000.00	\$22,746.30	\$43,044.34	22.65
01 1200 112 000 1235 001	Reg Emp - Instr Aides - SPED - CTL	\$40,827.00	\$8,423.35	\$16,620.40	40.71
01 1200 112 000 1235 002	Reg Emp - Instr Aides - SPED - CTL	\$7,852.00	\$0.00	\$33.93	0.43
01 1200 122 000 0000 001	Temp Emp - Instr Aide - SPED	\$2,847.00	\$733.77	\$1,131.90	39.76
01 1200 122 000 0000 002	Temp Emp - Instr Aide - SPED	\$10,350.00	\$700.17	\$1,507.31	14.56
01 1200 122 000 1235 001	Temp Emp - Instr Aide - SPED - CTL	\$500.00	\$2,181.60	\$3,387.90	677.58
01 1200 122 000 1235 002	Temp Emp - Instr Aide - SPED - CTL	\$2,500.00	\$0.00	\$0.00	0.00
01 1200 123 000 0000 001	Temp Emp - Teach/Prof - Sub - SPED	\$4,000.00	\$100.00	\$100.00	2.50
01 1200 123 000 0000 002	Temp Emp - Teach/Prof - Sub - SPED	\$4,000.00	\$587.50	\$587.50	14.69
01 1200 123 000 1235 000	Temp Emp - Teach/Prof - Sub - SPED CTL	\$0.00	\$0.00	\$0.00	0.00
01 1200 123 000 1235 001	Temp Emp - Teach/Prof - Sub - SPED CTL	\$1,000.00	\$250.00	\$325.00	32.50
01 1200 123 000 1235 002	Temp Emp - Teach/Prof - Sub - SPED CTL	\$1,000.00	\$250.00	\$325.00	32.50
01 1200 132 000 0000 000	SPED Instructional Aides - OT	\$0.00	\$0.00	\$0.00	0.00
01 1200 132 000 0000 001	SPED Instructional Aides - OT	\$0.00	\$7.94	\$36.23	0.00
01 1200 132 000 0000 002	SPED Instructional Aides - OT	\$0.00	\$57.89	\$281.49	0.00
01 1200 132 000 1235 001	SPED Instructional Aides - OT	\$0.00	\$10.77	\$58.98	0.00
01 1200 150 000 0000 001	TRANSLATOR SALARIES-S	\$600.00	\$0.00	\$0.00	0.00
01 1200 150 000 0000 002	TRANSLATOR SALARIES-E	\$600.00	\$0.00	\$0.00	0.00
01 1200 151 000 0000 001	SPED Instructional - Add'l Salary	\$0.00	\$25.00	\$25.00	0.00
01 1200 151 000 0000 002	SPED Instructional - Add'l Salary	\$0.00	\$0.00	\$0.00	0.00
01 1200 159 000 0000 001	SPED TEACHERS STIPENDS-S	\$0.00	\$0.00	\$0.00	0.00
01 1200 159 000 0000 002	SPED TEACHERS STIPENDS-E	\$0.00	\$0.00	\$0.00	0.00

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 1200 159 000 1235 001	TEACH/LRNG PRG-STIPENDS-S	\$0.00	\$0.00	\$0.00	0.00
01 1200 159 000 1235 002	TEACH/LRNG PRG-STIPENDS-E	\$0.00	\$0.00	\$0.00	0.00
01 1200 211 000 0000 000	Group Ins - Teach/Prof SPED	\$0.00	\$1,602.27	\$3,204.54	0.00
01 1200 211 000 0000 001	SPED HEALTH INSURANCE-S	\$117,830.00	\$4,483.15	\$8,966.30	7.61
01 1200 211 000 0000 002	SPED HEALTH INSURANCE-E	\$184,219.00	\$5,650.59	\$11,301.18	6.13
01 1200 211 000 1235 001	TEACH/LRNG PRG-HEALTH INS-S	\$29,848.00	\$801.13	\$1,602.26	5.37
01 1200 211 000 1235 002	TEACH/LRNG PRG-HEALTH INS-E	\$12,940.00	\$801.14	\$1,602.28	12.38
01 1200 212 000 0000 001	Group Insurance - Instructional Aides	\$0.00	\$1,385.50	\$2,771.00	0.00
01 1200 212 000 0000 002	Group Insurance - Instructional Aides	\$0.00	\$4,666.34	\$9,332.69	0.00
01 1200 212 000 1235 001	Group Insurance - Instructional Aides	\$0.00	\$2,883.98	\$5,767.95	0.00
01 1200 221 000 0000 000	Social Security - SPED	\$0.00	\$417.95	\$835.90	0.00
01 1200 221 000 0000 001	SPED SOC. SEC.-S	\$36,766.00	\$1,465.22	\$2,928.53	7.97
01 1200 221 000 0000 002	SPED SOC.SEC.-E	\$35,969.00	\$1,482.90	\$2,965.81	8.25
01 1200 221 000 1235 001	TEACH/LRNG PRG-SOC SEC-S	\$5,031.00	\$152.03	\$304.06	6.04
01 1200 221 000 1235 002	TEACH/LRNG PRG-SOC SEC-E	\$2,508.00	\$152.04	\$304.08	12.12
01 1200 222 000 0000 001	Social Security - Instructional Aides	\$0.00	\$515.49	\$941.06	0.00
01 1200 222 000 0000 002	Social Security - Instructional Aides	\$0.00	\$1,635.19	\$3,095.96	0.00
01 1200 222 000 1235 001	Social Security - Instructional Aides	\$0.00	\$733.10	\$1,377.21	0.00
01 1200 222 000 1235 002	Social Security - Instructional Aides	\$0.00	\$0.00	\$2.59	0.00
01 1200 223 000 0000 001	Social Security - SPED - Subs	\$0.00	\$7.64	\$7.64	0.00
01 1200 223 000 0000 002	Social Security - SPED - Subs	\$0.00	\$44.90	\$44.90	0.00
01 1200 223 000 1235 001	Social Security - SPED - Subs	\$0.00	\$19.10	\$24.84	0.00
01 1200 223 000 1235 002	Social Security - SPED - Subs	\$0.00	\$19.13	\$24.87	0.00
01 1200 231 000 0000 000	Retirement - SPED	\$0.00	\$448.43	\$896.86	0.00
01 1200 231 000 0000 001	SPED RETIREMENT-S	\$30,902.00	\$1,446.19	\$2,890.55	9.35
01 1200 231 000 0000 002	SPED RETIREMENT-E	\$37,261.00	\$1,465.60	\$2,931.21	7.87
01 1200 231 000 1235 001	TEACH/LRNG PRG-RETIREMENT-S	\$4,835.00	\$152.82	\$305.64	6.32
01 1200 231 000 1235 002	TEACH/LRNG PRG-RETIREMENT-E	\$2,411.00	\$152.82	\$305.64	12.68
01 1200 232 000 0000 001	Retirement - Instructional Aides	\$0.00	\$461.47	\$861.22	0.00
01 1200 232 000 0000 002	Retirement - Instructional Aides	\$0.00	\$1,641.03	\$3,140.07	0.00
01 1200 232 000 1235 001	Retirement - Instructional Aides	\$0.00	\$620.18	\$1,226.44	0.00
01 1200 232 000 1235 002	Retirement - Instructional Aides	\$0.00	\$0.00	\$2.49	0.00
01 1200 237 000 0000 000	Increased Retirement - SPED	\$0.00	\$154.00	\$308.00	0.00
01 1200 237 000 0000 001	SPED RETIREMENT-S	\$10,576.00	\$655.11	\$1,288.38	12.18
01 1200 237 000 0000 002	SPED RETIREMENT-E	\$7,995.00	\$1,066.80	\$2,084.89	26.08
01 1200 237 000 1235 001	TEACH/LRNG PRG-RETIRE 1%-S	\$1,660.00	\$265.44	\$526.12	31.69

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 1200 237 000 1235 002	TEACH/LRNG PRG-RETIRE 1%-E	\$828.00	\$52.48	\$105.82	12.78
01 1200 281 000 0000 001	SPED - HSA Deduction	\$2,000.00	\$199.59	\$399.18	19.96
01 1200 281 000 0000 002	SPED - HSA Deduction	\$3,000.00	\$199.59	\$399.18	13.31
01 1200 281 000 1235 001	TEACH/LRNG PRG - HSA Deduction	\$750.00	\$0.00	\$0.00	0.00
01 1200 281 000 1235 002	TEACH/LRNG PRG - HSA Deduction	\$500.00	\$0.00	\$0.00	0.00
01 1200 282 000 0000 001	Health Benefits (HSA) - Inst Aides	\$0.00	\$14.90	\$29.80	0.00
01 1200 282 000 0000 002	Health Benefits (HSA) - Inst Aides	\$0.00	\$42.46	\$84.93	0.00
01 1200 282 000 1235 001	Health Benefits (HSA) - Inst Aides	\$0.00	\$59.60	\$119.20	0.00
01 1200 330 000 0000 000	Employee Training SPED	\$0.00	\$210.00	\$210.00	0.00
01 1200 333 000 0000 000	Mileage Paid to Staff SPED SA	\$0.00	\$310.65	\$310.65	0.00
01 1200 340 000 0000 001	SPED Instructional Programs	\$0.00	\$0.00	\$0.00	0.00
01 1200 340 000 0000 002	SPED Instructional Programs	\$0.00	\$0.00	\$0.00	0.00
01 1200 340 000 1210 001	SPED Instructional Programs-Level I	\$30,500.00	\$0.00	\$0.00	0.00
01 1200 340 000 1210 002	SPED Instructional Programs-Level I	\$75,500.00	\$0.00	\$0.00	0.00
01 1200 350 000 0000 001	Technical Services - SPED	\$0.00	\$0.00	\$0.00	0.00
01 1200 350 000 0000 002	Technical Services - SPED	\$0.00	\$0.00	\$0.00	0.00
01 1200 350 000 1235 002	Technical Services - SPED CTL	\$3,000.00	\$0.00	\$0.00	0.00
01 1200 352 000 0000 001	Other Prof Services - SPED	\$1,600.00	\$0.00	\$279.92	17.50
01 1200 352 000 0000 002	Other Prof Services - SPED	\$0.00	\$0.00	\$0.00	0.00
01 1200 382 000 1235 001	Dist Ed & Telecommunications - SPED CTL	\$400.00	\$0.00	\$0.00	0.00
01 1200 382 000 1235 002	Dist Ed & Telecommunications - SPED CTL	\$400.00	\$0.00	\$0.00	0.00
01 1200 531 000 0000 001	Postage - SPED	\$200.00	\$15.11	\$36.54	18.27
01 1200 531 000 0000 002	Postage - SPED	\$100.00	\$0.47	\$2.09	2.09
01 1200 580 000 0000 000	Travel Trans, Meals, Hotel SPED SA	\$0.00	\$0.00	\$0.00	0.00
01 1200 580 000 0000 001	Travel Trans, Meals, Hotel SPED SA	\$3,000.00	\$0.00	\$0.00	4.20
01 1200 580 000 0000 002	Travel Trans, Meals, Hotel SPED SA	\$6,500.00	\$65.14	\$65.14	12.56
01 1200 580 000 1235 000	Travel Trans, Meals, Hotel SPED CTL	\$600.00	\$0.00	\$0.00	0.00
01 1200 580 000 1235 001	Travel Trans, Meals, Hotel SPED CTL	\$0.00	\$0.00	\$0.00	0.00
01 1200 580 000 1235 002	Travel Trans, Meals, Hotel SPED CTL	\$0.00	\$0.00	\$0.00	0.00
01 1200 591 000 0000 001	Services Purchased from ESU	\$0.00	\$0.00	\$0.00	0.00
01 1200 591 000 0000 002	Services Purchased from ESU	\$0.00	\$0.00	\$0.00	0.00
01 1200 610 000 0000 001	Supplies SPED SA	\$4,500.00	\$94.84	\$153.83	3.42
01 1200 610 000 0000 002	Supplies SPED SA	\$3,500.00	\$1,774.84	\$1,774.84	50.71
01 1200 610 000 1235 001	Supplies SPED CTL	\$2,750.00	\$216.03	\$356.10	12.95
01 1200 610 000 1235 002	Supplies SPED CTL	\$2,250.00	\$0.00	\$0.00	0.00
01 1200 640 000 0000 001	SPED LIBRARY BOOKS	\$250.00	\$104.39	\$104.39	41.76

**EXPENDITURE REPORT**

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Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 1200 640 000 0000 002	SPED LIBRARY BOOKS	\$1,000.00	\$0.00	\$0.00	0.00
01 1200 640 000 1195 002	Books & Periodicals SPED SM	\$0.00	\$46.50	\$46.50	0.00
01 1200 641 000 0000 001	SPED E-BOOKS-S	\$0.00	\$0.00	\$0.00	0.00
01 1200 643 000 0000 001	SPED COMPUTER SOFTWARE-S	\$50.00	\$0.00	\$0.00	0.00
01 1200 643 000 0000 002	SPED COMPUTER SOFTWARE-E	\$750.00	\$199.00	\$199.00	26.53
01 1200 650 000 0000 001	SPED COMP HARDWARE-S	\$1,500.00	\$0.00	\$0.00	0.00
01 1200 650 000 0000 002	SPED COMP HARDWARE-E	\$2,000.00	\$0.00	\$0.00	0.00
01 1200 650 000 1235 001	CTL COMPUTER HARDWARE-S	\$200.00	\$0.00	\$0.00	0.00
01 1200 650 000 1235 002	CTL COMPUTER HARDWARE-E	\$200.00	\$0.00	\$0.00	0.00
01 1200 810 000 0000 000	Dues and Fees - SPED	\$0.00	\$0.00	\$0.00	0.00
01 1200 810 000 0000 001	SPED DUES AND FEES-SEC	\$250.00	\$0.00	\$0.00	10.00
01 1200 810 000 0000 002	SPED DUES AND FEES-ELEM.	\$250.00	\$0.00	\$0.00	20.00
01 1200 890 000 0000 001	Misc Exp SPED SA	\$0.00	\$0.00	\$0.00	0.00
01 1200 890 000 0000 002	Misc Exp SPED SA	\$0.00	\$0.00	\$0.00	0.00
<b>1200</b>	<b>SPED Instructional Programs School Age</b>	<b>\$1,733,474.00</b>	<b>\$133,228.38</b>	<b>\$257,654.94</b>	<b>14.95</b>
01 1291 111 005 0000 002	Reg Emp - Teach/Prof - SPED - 3-5	\$0.00	\$0.00	\$0.00	0.00
01 1291 112 005 0000 002	Reg Emp - Instr Aides - SPED - 3-5	\$0.00	\$0.00	\$0.00	0.00
01 1291 211 005 0000 002	Group Ins SPED 3-5	\$0.00	\$0.00	\$0.00	0.00
01 1291 221 005 0000 002	EC SPECIAL ED SOCIAL SECURITY 3-5	\$0.00	\$0.00	\$0.00	0.00
01 1291 231 000 0000 002	EC SPECIAL ED RETIREMENT	\$0.00	\$0.00	\$0.00	0.00
01 1291 231 005 0000 002	EC SPECIAL ED RETIREMENT 3-5	\$0.00	\$0.00	\$0.00	0.00
01 1291 237 005 0000 002	EC SPECIAL ED RETIREMENT 1% 3-5	\$0.00	\$0.00	\$0.00	0.00
01 1291 352 005 0000 002	EC CONTRACTED SERVICES (3-5)	\$0.00	\$0.00	\$0.00	0.00
01 1291 580 005 0000 002	Travel Trans, Meals, Hotel SPED 3-5	\$0.00	\$0.00	\$0.00	0.00
01 1291 890 005 0000 002	Misc Exp SPED 3-5	\$0.00	\$0.00	\$0.00	0.00
<b>1291</b>	<b>SPED Instructional Programs 3-5</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 1292 111 002 0000 002	Reg Emp - Teach/Prof - SPED - B-2	\$0.00	\$0.00	\$0.00	0.00
01 1292 211 002 0000 002	EC HEALTH INSURANCE B-2	\$0.00	\$0.00	\$0.00	0.00
01 1292 221 002 0000 002	EC SPECIAL ED SOCIAL SECURITY B-2	\$0.00	\$0.00	\$0.00	0.00
01 1292 231 002 0000 002	EC SPECIAL ED RETIREMENT B-2	\$0.00	\$0.00	\$0.00	0.00
01 1292 237 002 0000 002	EC SPECIAL ED RETIREMENT 1% B-2	\$0.00	\$0.00	\$0.00	0.00
01 1292 580 002 0000 002	Travel Trans, Meals, Hotel SPED B-2	\$0.00	\$0.00	\$0.00	0.00
<b>1292</b>	<b>SPED Instructional Programs 0-2</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 1300 151 000 0000 001	SUMMER SCHOOL STIPENDS	\$0.00	\$0.00	\$136.50	0.00
01 1300 151 000 0000 002	SUMMER SCHOOL STIPENDS	\$0.00	\$0.00	\$74.97	0.00
01 1300 159 000 0000 001	SUMMER SCHOOL STIPENDS	\$3,500.00	\$0.00	\$0.00	0.00

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01 1300 221 000 0000 001	SUMMER SCHOOL SOC SEC	\$225.00	\$0.00	\$10.44	4.64
01 1300 221 000 0000 002	Social Security - Summer School	\$0.00	\$0.00	\$5.74	0.00
01 1300 231 000 0000 001	SUMMER SCHOOL RETIRE	\$225.00	\$0.00	\$10.04	4.46
01 1300 231 000 0000 002	Retirement - Summer School	\$0.00	\$0.00	\$5.51	0.00
01 1300 237 000 0000 001	SUMMER SCHOOL RETIRE 1%	\$175.00	\$0.00	\$3.44	1.97
01 1300 237 000 0000 002	Increased Retirement - Summer School	\$0.00	\$0.00	\$1.89	0.00
<b>1300 Summer School</b>		<b>\$4,125.00</b>	<b>\$0.00</b>	<b>\$248.53</b>	<b>6.02</b>
01 2120 110 000 0000 001	Reg Emp - Non-Instr - Guidance	\$13,121.00	\$1,255.51	\$2,504.45	19.09
01 2120 111 000 0000 001	Reg Emp - Teach/Prof - Guidance	\$71,340.00	\$5,769.17	\$11,538.34	16.17
01 2120 111 000 0000 002	Reg Emp - Teach/Prof - Guidance	\$35,783.00	\$2,916.84	\$5,833.68	16.30
01 2120 123 000 0000 001	Temp Emp - Teach/Prof - Sub - Guidance	\$400.00	\$0.00	\$0.00	0.00
01 2120 123 000 0000 002	Temp Emp - Teach/Prof - Sub - Guidance	\$400.00	\$0.00	\$0.00	0.00
01 2120 130 000 0000 001	Non-Instructional Salaries - Guidance	\$0.00	\$279.21	\$470.76	0.00
01 2120 151 000 0000 001	GUIDANCE SUB.-S	\$0.00	\$0.00	\$0.00	0.00
01 2120 159 000 0000 001	GUIDANCE STIPENDS-S	\$0.00	\$0.00	\$0.00	0.00
01 2120 159 000 0000 002	GUIDANCE STIPENDS-E	\$0.00	\$0.00	\$0.00	0.00
01 2120 210 000 0000 001	Group Insurance - Non Instructional	\$0.00	\$40.43	\$80.86	0.00
01 2120 211 000 0000 001	GUID. HEALTH INS.-S	\$10,411.00	\$727.42	\$1,454.84	13.97
01 2120 211 000 0000 002	GUID. HEALTH INS.-E	\$11,237.00	\$801.14	\$1,602.28	14.26
01 2120 220 000 0000 001	Social Security - Non-Instructional	\$0.00	\$117.40	\$227.59	0.00
01 2120 221 000 0000 001	GUIDANCE SOC. SEC.-S	\$6,461.00	\$434.69	\$869.38	13.46
01 2120 221 000 0000 002	GUIDANCE SOC. SEC.-E	\$2,750.00	\$217.66	\$435.32	15.83
01 2120 230 000 0000 001	Retirement - Non-Instructional	\$0.00	\$112.84	\$218.75	0.00
01 2120 231 000 0000 001	GUIDANCE RETIREMENT-S	\$6,210.00	\$424.20	\$848.40	13.66
01 2120 231 000 0000 002	GUIDANCE RETIREMENT-E	\$2,643.00	\$214.47	\$428.94	16.23
01 2120 237 000 0000 001	GUIDANCE RETIREMENT-S	\$2,132.00	\$184.44	\$366.50	17.19
01 2120 237 000 0000 002	GUIDANCE RETIREMENT-E	\$907.00	\$73.65	\$147.30	16.24
01 2120 281 000 0000 001	GUIDANCE - HSA Deduction	\$0.00	\$99.79	\$199.58	0.00
01 2120 350 000 0000 001	Technical Services - Guidance	\$0.00	\$0.00	\$0.00	0.00
01 2120 352 000 0000 001	Other Prof Services - Guidance	\$1,250.00	\$4,224.00	\$4,224.00	337.92
01 2120 352 000 0000 002	Other Prof Services - Guidance	\$5,500.00	\$0.00	\$0.00	0.00
01 2120 580 000 0000 001	Travel Trans, Meals, Hotel Guidance	\$2,500.00	\$0.00	\$0.00	0.00
01 2120 580 000 0000 002	Travel Trans, Meals, Hotel Guidance	\$600.00	\$0.00	\$0.00	0.00
01 2120 610 000 0000 001	Supplies Guidance	\$500.00	\$0.00	\$0.00	0.00
01 2120 610 000 0000 002	Supplies Guidance	\$500.00	\$0.00	\$0.00	0.00
01 2120 643 000 0000 001	GUIDANCE COMP SOFTWARE-S	\$5,550.00	\$0.00	\$0.00	0.00

**EXPENDITURE REPORT**

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Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 2120 643 000 0000 002	GUIDANCE COMP SOFTWARE-E	\$5,550.00	\$0.00	\$0.00	0.00
<b>2120</b>	<b>Guidance Services</b>	<b>\$185,745.00</b>	<b>\$17,892.86</b>	<b>\$31,450.97</b>	<b>16.93</b>
01 2130 123 000 0000 001	Temp Emp - Teach/Prof - Sub - Health Ser	\$0.00	\$0.00	\$0.00	0.00
01 2130 123 000 0000 002	Temp Emp - Teach/Prof - Sub - Health Ser	\$0.00	\$0.00	\$0.00	0.00
01 2130 221 000 0000 001	NURSE SOC. SEC.-S	\$0.00	\$0.00	\$0.00	0.00
01 2130 221 000 0000 002	NURSE SOC. SEC.-E	\$0.00	\$0.00	\$0.00	0.00
01 2130 340 000 0000 000	Other Professional Serv Health	\$0.00	\$56,700.00	\$56,700.00	0.00
01 2130 340 000 0000 001	Other Prof Services - Health	\$0.00	\$0.00	\$0.00	0.00
01 2130 340 000 0000 002	Other Prof Services - Health	\$0.00	\$0.00	\$0.00	0.00
01 2130 350 000 0000 001	Technical Services - Health Serv	\$0.00	\$0.00	\$0.00	0.00
01 2130 350 000 0000 002	Technical Services - Health Serv	\$0.00	\$0.00	\$0.00	0.00
01 2130 580 000 0000 001	Travel Trans, Meals, Hotel Health Serv	\$0.00	\$0.00	\$0.00	0.00
01 2130 591 000 0000 000	Services Purchased from ESU Health	\$56,000.00	\$0.00	\$0.00	0.00
01 2130 610 000 0000 000	Supplies Health Services	\$0.00	\$0.00	\$0.00	0.00
01 2130 610 000 0000 001	Supplies Health Services	\$800.00	\$0.00	\$0.00	0.00
01 2130 610 000 0000 002	Supplies Health Services	\$800.00	\$0.00	\$0.00	0.00
<b>2130</b>	<b>Health Services</b>	<b>\$57,600.00</b>	<b>\$56,700.00</b>	<b>\$56,700.00</b>	<b>98.44</b>
01 2140 111 000 0000 000	Reg Emp - Teach/Prof - Psych Services	\$3,248.00	\$1,691.67	\$3,383.34	104.17
01 2140 111 000 0000 001	Reg Emp - Teach/Prof - Psych Services	\$0.00	\$0.00	\$0.00	0.00
01 2140 111 000 0000 002	Reg Emp - Teach/Prof - Psych Services	\$0.00	\$0.00	\$0.00	0.00
01 2140 211 000 0000 000	Group Insurance -Psychological Services	\$768.00	\$350.67	\$701.34	91.32
01 2140 211 000 0000 001	PSYCHOLOGICAL HEALTH INS-S	\$0.00	\$0.00	\$0.00	0.00
01 2140 211 000 0000 002	PSYCHOLOGICAL HEALTH INS-E	\$0.00	\$0.00	\$0.00	0.00
01 2140 221 000 0000 000	Social Security -Psychological Services	\$248.00	\$122.36	\$244.72	98.68
01 2140 221 000 0000 001	PSYCHOLOGICAL SOC SEC-S	\$0.00	\$0.00	\$0.00	0.00
01 2140 221 000 0000 002	PSYCHOLOGICAL SOC SEC-E	\$0.00	\$0.00	\$0.00	0.00
01 2140 231 000 0000 000	Retirement -Psychological Services	\$238.00	\$124.38	\$248.76	104.52
01 2140 231 000 0000 001	PSYCHOLOGICAL RETIREMENT-S	\$0.00	\$0.00	\$0.00	0.00
01 2140 231 000 0000 002	PSYCHOLOGICAL RETIREMENT-E	\$0.00	\$0.00	\$0.00	0.00
01 2140 237 000 0000 000	Inc Retirement -Psychological Services	\$82.00	\$42.71	\$85.42	104.17
01 2140 237 000 0000 001	PSYCHOLOGICAL RETIREMENT 1% -S	\$0.00	\$0.00	\$0.00	0.00
01 2140 237 000 0000 002	PSYCHOLOGICAL RETIREMENT 1% -E	\$0.00	\$0.00	\$0.00	0.00
01 2140 281 000 0000 000	HSA -Psychological Services	\$100.00	\$49.90	\$99.80	99.80
01 2140 281 000 0000 001	PSYCH - HSA Deduction	\$0.00	\$0.00	\$0.00	0.00
01 2140 281 000 0000 002	PSYCH - HSA Deduction	\$0.00	\$0.00	\$0.00	0.00

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 2140 580 000 0000 000	Travel Trans, Meals, Hotel Psych Serv	\$1,000.00	\$0.00	\$0.00	0.00
01 2140 580 000 0000 001	Travel Trans, Meals, Hotel Psych Serv	\$0.00	\$0.00	\$0.00	0.00
01 2140 580 000 0000 002	Travel Trans, Meals, Hotel Psych Serv	\$0.00	\$0.00	\$0.00	0.00
01 2140 610 000 0000 000	Supplies Psychological Services	\$800.00	\$0.00	\$0.00	0.00
01 2140 610 000 0000 001	Supplies Psychological Services	\$0.00	\$0.00	\$0.00	0.00
01 2140 610 000 0000 002	Supplies Psychological Services	\$0.00	\$0.00	\$0.00	0.00
<b>2140</b>	<b>Psychological Services</b>	<b>\$6,484.00</b>	<b>\$2,381.69</b>	<b>\$4,763.38</b>	<b>73.46</b>
01 2141 111 000 0000 000	Reg Emp - Teach/Prof - Psych Serv - SA	\$0.00	\$4,736.66	\$9,473.32	0.00
01 2141 211 000 0000 000	Group Ins -Psychological SPED SA	\$0.00	\$981.88	\$1,963.76	0.00
01 2141 221 000 0000 000	Soc Security -Psychological SPED SA	\$0.00	\$342.59	\$685.18	0.00
01 2141 231 000 0000 000	Retirement -Psychological SPED SA	\$0.00	\$348.28	\$696.56	0.00
01 2141 237 000 0000 000	Inc Retirement -Psychological SPED SA	\$0.00	\$119.60	\$239.20	0.00
01 2141 281 000 0000 000	HSA -Psychological SPED SA	\$0.00	\$139.71	\$279.42	0.00
<b>2141</b>	<b>Psychological Services - SPED SA</b>	<b>\$0.00</b>	<b>\$6,668.72</b>	<b>\$13,337.44</b>	<b>0.00</b>
01 2142 111 005 0000 002	Reg Emp - Teach/Prof - Psych Serv - 3-5	\$0.00	\$270.67	\$541.34	0.00
01 2142 211 005 0000 002	Group Ins -Psychological SPED 3-5	\$0.00	\$56.11	\$112.22	0.00
01 2142 221 005 0000 002	Soc Sec -Psychological SPED 3-5	\$0.00	\$19.57	\$39.14	0.00
01 2142 231 005 0000 002	Retirement -Psychological SPED 3-5	\$0.00	\$19.90	\$39.80	0.00
01 2142 237 005 0000 002	Inc Retirement -Psychological SPED 3-5	\$0.00	\$6.83	\$13.66	0.00
01 2142 281 005 0000 002	HSA -Psychological SPED 3-5	\$0.00	\$7.98	\$15.96	0.00
<b>2142</b>	<b>Psychological Services - SPED Age 3-5</b>	<b>\$0.00</b>	<b>\$381.06</b>	<b>\$762.12</b>	<b>0.00</b>
01 2143 111 002 0000 002	Reg Emp - Teach/Prof - Psych Serv - B-2	\$0.00	\$67.67	\$135.34	0.00
01 2143 211 002 0000 002	Group Ins -Psychological SPED B-2	\$0.00	\$14.02	\$28.04	0.00
01 2143 221 002 0000 002	Soc Sec - Psychological SPED B-2	\$0.00	\$4.90	\$9.80	0.00
01 2143 231 002 0000 002	Retirement -Psychological SPED B-2	\$0.00	\$4.98	\$9.96	0.00
01 2143 237 002 0000 002	Inc Retirement -Psychological SPED B-2	\$0.00	\$1.71	\$3.42	0.00
01 2143 281 002 0000 002	HSA -Psychological SPED B-2	\$0.00	\$2.00	\$4.00	0.00
<b>2143</b>	<b>Psychological Services - SPED Age B-2</b>	<b>\$0.00</b>	<b>\$95.28</b>	<b>\$190.56</b>	<b>0.00</b>
01 2151 591 000 0000 001	Services Purchased from ESU/School Dist	\$0.00	\$1,600.00	\$1,600.00	0.00
01 2151 591 000 0000 002	Services Purchased from ESU	\$0.00	\$2,065.93	\$2,065.93	0.00
<b>2151</b>	<b>SPEECH &amp; AUDIOLOGY SPED SA</b>	<b>\$0.00</b>	<b>\$3,665.93</b>	<b>\$3,665.93</b>	<b>0.00</b>
01 2161 320 000 0000 001	Professional Educational Services OT SA	\$0.00	\$925.00	\$1,117.00	0.00
01 2161 320 000 0000 002	Professional Educational Services OT SA	\$0.00	\$4,944.26	\$5,920.26	0.00
01 2161 340 000 0000 000	Other Professional Services	\$0.00	\$0.00	\$0.00	0.00
01 2161 340 000 0000 001	Other Professional Services	\$0.00	\$0.00	\$0.00	0.00

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 2161 340 000 0000 002	Other Professional Services	\$0.00	\$0.00	\$0.00	0.00
<b>2161</b>	<b>Occupational Therapy SPED SA</b>	<b>\$0.00</b>	<b>\$5,869.26</b>	<b>\$7,037.26</b>	<b>0.00</b>
01 2162 320 005 0000 002	Prof Ed Services OT (3-5)	\$0.00	\$0.00	\$0.00	0.00
<b>2162</b>	<b>Occupational Therapy SPED Age 3-5</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 2171 320 000 0000 001	Professional Educational Services PT SA	\$0.00	\$280.24	\$358.98	0.00
01 2171 320 000 0000 002	Professional Educational Services PT SA	\$0.00	\$1,086.86	\$1,650.44	0.00
<b>2171</b>	<b>Physical Therapy SPED SA</b>	<b>\$0.00</b>	<b>\$1,367.10</b>	<b>\$2,009.42</b>	<b>0.00</b>
01 2181 591 000 0000 002	Services Purchased from ESU Vision	\$0.00	\$0.00	\$0.00	0.00
<b>2181</b>	<b>Vision Services SPED SA</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 2190 110 000 0000 001	ACT. BKKPER. SAL. - S	\$6,560.00	\$0.00	\$0.00	0.00
01 2190 110 000 0000 002	ACT. BKKPER SAL.-E	\$6,560.00	\$0.00	\$0.00	0.00
01 2190 111 000 0000 001	ACT. DIRECTOR SALARY-S	\$89,700.00	\$0.00	\$0.00	0.00
01 2190 151 000 0000 001	EXTRA DUTY SALARY CERTIFIED-S	\$230,198.00	\$0.00	\$0.00	0.00
01 2190 151 000 0000 002	EXTRA DUTY SALARY CERTIFIED-E	\$9,504.00	\$0.00	\$0.00	0.00
01 2190 159 000 0000 001	ACTIVITIES STIPENDS-S	\$0.00	\$0.00	\$0.00	0.00
01 2190 159 000 0000 002	ACTIVITIES STIPENDS-E	\$0.00	\$0.00	\$0.00	0.00
01 2190 210 000 0000 001	Group Insurance - Non Instructional	\$0.00	\$0.00	\$0.00	0.00
01 2190 210 000 0000 002	Group Insurance - Non Instructional	\$0.00	\$0.00	\$0.00	0.00
01 2190 211 000 0000 001	ACTIVITIES HEALTH INS.-S	\$242.00	\$0.00	\$0.00	0.00
01 2190 211 000 0000 002	ACTIVITIES HEALTH INS.-E	\$242.00	\$0.00	\$0.00	0.00
01 2190 220 000 0000 001	Social Security - Non-Instructional	\$0.00	\$0.00	\$0.00	0.00
01 2190 220 000 0000 002	Social Security - Non-Instructional	\$0.00	\$0.00	\$0.00	0.00
01 2190 221 000 0000 001	ACTIVITIES SOC. SEC.-S	\$27,112.00	\$0.00	\$0.00	0.00
01 2190 221 000 0000 002	ACTIVITIES SOC.SEC.-E	\$922.00	\$0.00	\$0.00	0.00
01 2190 230 000 0000 001	Retirement - Non-Instructional	\$23,571.00	\$0.00	\$0.00	0.00
01 2190 230 000 0000 002	Retirement - Non-Instructional	\$887.00	\$0.00	\$0.00	0.00
01 2190 231 000 0000 001	ACTIVITIES RET.-S	\$0.00	\$0.00	\$0.00	0.00
01 2190 231 000 0000 002	ACTIVITIES RET.-E	\$0.00	\$0.00	\$0.00	0.00
01 2190 237 000 0000 001	ACTIVITIES RET.-S	\$7,754.00	\$0.00	\$0.00	0.00
01 2190 237 000 0000 002	ACTIVITIES RET.-E	\$304.00	\$0.00	\$0.00	0.00
01 2190 320 000 0000 001	Professional Educational Services	\$0.00	\$0.00	\$0.00	0.00
01 2190 320 000 0000 002	Professional Educational Services	\$0.00	\$0.00	\$0.00	0.00
01 2190 350 000 0000 001	Technical Services - Student Other	\$750.00	\$0.00	\$0.00	0.00
01 2190 350 000 0000 002	Technical Services - Student Other	\$0.00	\$0.00	\$0.00	0.00
01 2190 352 000 0000 001	Other Prof Services - Student Other	\$250.00	\$0.00	\$0.00	0.00
01 2190 580 000 0000 001	Travel Trans, Meals, Hotel Student Other	\$9,000.00	\$0.00	\$0.00	0.00

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01 2190 580 000 0000 002	Travel Trans, Meals, Hotel Student Other	\$3,500.00	\$0.00	\$0.00	0.00
01 2190 610 000 0000 001	Supplies Support Services Student	\$13,000.00	\$0.00	\$0.00	0.00
01 2190 610 000 0000 002	Supplies Support Services Student	\$1,300.00	\$0.00	\$0.00	0.00
01 2190 650 000 0000 001	ACTIVITIES HARDWARE-SEC.	\$0.00	\$0.00	\$0.00	0.00
01 2190 810 000 0000 001	Dues & Fees Student Support Services	\$0.00	\$0.00	\$0.00	0.00
01 2190 810 000 0000 002	Dues and Fees Student Support Services	\$0.00	\$0.00	\$0.00	0.00
01 2190 890 000 0000 001	OTHER PUPIL SERVICES - SE	\$100.00	\$0.00	\$0.00	0.00
01 2190 890 000 0000 002	OTHER PUPIL SERVICES - EL	\$100.00	\$0.00	\$0.00	0.00
<b>2190</b>	<b>Support Services - Student Other</b>	<b>\$431,556.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 2210 111 000 0000 000	Reg Emp - Teach/Prof - Improv Instr	\$0.00	\$546.91	\$1,093.82	0.00
01 2210 211 000 0000 000	Group Insurance - Imprv of Instruction	\$0.00	\$131.50	\$263.00	0.00
01 2210 221 000 0000 000	Soc Sec - Imprv of Instruction	\$0.00	\$32.46	\$64.92	0.00
01 2210 231 000 0000 000	Retirement - Imprv of Instruction	\$0.00	\$40.21	\$80.42	0.00
01 2210 237 000 0000 000	Inc Retirement - Imprv of Instruction	\$0.00	\$13.81	\$27.62	0.00
01 2210 281 000 0000 000	HSA- Imprv of Instruction	\$0.00	\$18.71	\$37.42	0.00
01 2210 580 000 0000 000	Travel Trans Meals Hotel Improv of Inst	\$0.00	\$0.00	\$0.00	0.00
<b>2210</b>	<b>Improvement of Instruction</b>	<b>\$0.00</b>	<b>\$783.60</b>	<b>\$1,567.20</b>	<b>0.00</b>
01 2211 159 000 0000 001	SCHOOL IMPROV STIPENDS-S	\$0.00	\$0.00	\$0.00	0.00
01 2211 159 000 0000 002	SCHOOL IMPROV STIPENDS-E	\$0.00	\$0.00	\$0.00	0.00
01 2211 221 000 0000 000	Social Security Teachers School Improv	\$200.00	\$0.00	\$0.00	0.00
01 2211 221 000 0000 001	SOC.SEC.-SCH.IMPRO.-SEC.	\$0.00	\$0.00	\$0.00	0.00
01 2211 221 000 0000 002	SOC.SEC.-SCH.IMPR.ELEM	\$0.00	\$0.00	\$0.00	0.00
01 2211 231 000 0000 000	Retirement Teachers School Improv	\$100.00	\$0.00	\$0.00	0.00
01 2211 231 000 0000 001	RETIRE/SCH.IMPR. SEC.	\$0.00	\$0.00	\$0.00	0.00
01 2211 231 000 0000 002	RETIRE./SCH.IMPRO.ELEM	\$0.00	\$0.00	\$0.00	0.00
01 2211 237 000 0000 000	Increased Retirement School Improv	\$50.00	\$0.00	\$0.00	0.00
01 2211 237 000 0000 001	RETIRE/SCH.IMPR. SEC.	\$0.00	\$0.00	\$0.00	0.00
01 2211 237 000 0000 002	RETIRE./SCH.IMPRO.ELEM	\$0.00	\$0.00	\$0.00	0.00
01 2211 330 000 0000 000	Employee Trng/Dev Services School Improv	\$1,000.00	\$0.00	\$0.00	0.00
01 2211 350 000 0000 000	Technical Services School Improv	\$2,000.00	\$0.00	\$0.00	0.00
01 2211 350 000 0000 001	Technical Services - School Improv	\$0.00	\$0.00	\$0.00	0.00
01 2211 350 000 0000 002	Technical Services - School Improv	\$0.00	\$0.00	\$0.00	0.00
01 2211 580 000 0000 000	Travel Trans, Meals, Hotel School Improv	\$400.00	\$0.00	\$0.00	0.00
01 2211 580 000 0000 001	Travel Trans, Meals, Hotel School Improv	\$0.00	\$0.00	\$0.00	0.00
01 2211 580 000 0000 002	Travel Trans, Meals, Hotel School Improv	\$0.00	\$0.00	\$0.00	0.00

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01 2211 643 000 0000 001	SCH IMPROV-COMP SOFTWARE-S	\$0.00	\$0.00	\$0.00	0.00
01 2211 643 000 0000 002	SCH IMPROV-COMP SOFTWARE-E	\$0.00	\$0.00	\$0.00	0.00
<b>2211</b>	<b>School Improvement</b>	<b>\$3,750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 2212 350 000 0000 000	Technical Services Instr & Curr Dev	\$200.00	\$0.00	\$0.00	0.00
01 2212 350 000 0000 001	Technical Services - Inst & Curr Dev	\$0.00	\$0.00	\$0.00	0.00
01 2212 350 000 0000 002	Technical Services - Inst & Curr Dev	\$0.00	\$0.00	\$0.00	0.00
01 2212 580 000 0000 000	Travel Trans, Meals, Hotel Instr & Curr	\$5,500.00	\$0.00	\$0.00	0.00
01 2212 580 000 0000 001	Travel Trans, Meals, Hotel Instr & Curr	\$0.00	\$0.00	\$0.00	0.00
01 2212 580 000 0000 002	Travel Trans, Meals, Hotel Inst & Curr	\$0.00	\$0.00	\$0.00	0.00
01 2212 610 000 0000 000	Supplies Instr & Curr Development	\$600.00	\$0.00	\$0.00	0.00
01 2212 610 000 0000 001	Supplies Instr & Curr Development	\$0.00	\$0.00	\$0.00	0.00
01 2212 610 000 0000 002	Supplies Instr & Curr Development	\$0.00	\$0.00	\$0.00	0.00
<b>2212</b>	<b>Instruction &amp; Curriculum Development</b>	<b>\$6,300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 2213 330 000 0000 002	Employee Training & Development Services	\$0.00	\$0.00	\$0.00	0.00
01 2213 330 000 1108 001	Employee Training Band	\$0.00	\$0.00	\$115.00	0.00
01 2213 330 000 1141 001	Employee Trng/Devel Music	\$0.00	\$100.00	\$100.00	0.00
01 2213 330 000 1148 001	TRANSPORTATION SERVICES	\$0.00	\$0.00	\$0.00	0.00
01 2213 580 000 0000 001	Travel Trans, Meals, Hotel Instr Staff	\$0.00	\$0.00	\$0.00	0.00
01 2213 580 000 0000 002	Travel:Trans, Meals, Hotel Instr Staff	\$0.00	\$0.00	\$0.00	0.00
01 2213 640 000 0000 000	Books & Periodicals Instr Staff Trng	\$0.00	\$0.00	\$0.00	0.00
<b>2213</b>	<b>Instructional Staff Training</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$215.00</b>	<b>0.00</b>
01 2220 111 000 0000 000	Reg Emp - Teach/Prof - Library	\$2,320.00	\$5,962.67	\$11,925.34	514.02
01 2220 111 000 0000 001	Reg Emp - Teach/Prof - Library	\$35,776.00	\$0.00	\$0.00	0.00
01 2220 111 000 0000 002	Reg Emp - Teach/Prof - Library	\$53,277.00	\$0.00	\$0.00	0.00
01 2220 112 000 0000 001	Reg Emp - Instr Aides - Library	\$16,000.00	\$1,671.22	\$3,297.47	20.61
01 2220 112 000 0000 002	Reg Emp - Instr Aides - Library	\$13,960.00	\$2,129.40	\$4,060.93	29.09
01 2220 122 000 0000 001	Temp Emp - Instr Aide - Library	\$500.00	\$90.00	\$90.00	18.00
01 2220 122 000 0000 002	Temp Emp - Instr Aide - Library	\$250.00	\$0.00	\$0.00	0.00
01 2220 123 000 0000 001	Temp Emp - Teach/Prof - Sub - Library	\$1,500.00	\$0.00	\$0.00	0.00
01 2220 123 000 0000 002	Temp Emp - Teach/Prof - Sub - Library	\$500.00	\$0.00	\$0.00	0.00
01 2220 132 000 0000 001	Library/Media Services - OT	\$0.00	\$547.89	\$958.13	0.00
01 2220 132 000 0000 002	Library/Media Services - OT	\$0.00	\$0.00	\$0.00	0.00
01 2220 151 000 0000 001	LIBRARY SUB-S	\$0.00	\$0.00	\$0.00	0.00
01 2220 152 000 0000 001	LIBRARY SUB-S	\$0.00	\$25.00	\$62.50	0.00
01 2220 159 000 0000 002	LIBRARY SALARIES-E	\$0.00	\$0.00	\$0.00	0.00
01 2220 211 000 0000 000	Group Ins - Library/Media	\$0.00	\$1,602.27	\$3,204.54	0.00

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 2220 211 000 0000 001	LIBRARY HEALTH INS.-S	\$22,000.00	\$0.00	\$0.00	0.00
01 2220 211 000 0000 002	LIBRARY HEALTH INS.-E	\$15,684.00	\$0.00	\$0.00	0.00
01 2220 212 000 0000 001	Group Insurance - Instructional Aides	\$0.00	\$616.09	\$1,232.18	0.00
01 2220 212 000 0000 002	Group Insurance - Instructional Aides	\$0.00	\$554.48	\$1,108.96	0.00
01 2220 221 000 0000 000	Social Security - Library/Media	\$0.00	\$450.51	\$901.02	0.00
01 2220 221 000 0000 001	LIBRARY SOC. SEC.-S	\$2,961.00	\$0.00	\$0.00	0.00
01 2220 221 000 0000 002	LIBRARY SOC. SEC.-E	\$5,232.00	\$0.00	\$0.00	0.00
01 2220 222 000 0000 001	Social Security - Instructional Aides	\$0.00	\$178.58	\$337.22	0.00
01 2220 222 000 0000 002	Social Security - Instructional Aides	\$0.00	\$162.90	\$310.66	0.00
01 2220 231 000 0000 000	Retirement - Library/Media	\$0.00	\$438.42	\$876.84	0.00
01 2220 231 000 0000 001	LIBRARY RETIREMENT-S	\$2,847.00	\$0.00	\$0.00	0.00
01 2220 231 000 0000 002	LIBRARY RETIREMENT-E	\$5,029.00	\$0.00	\$0.00	0.00
01 2220 232 000 0000 001	Retirement - Instructional Aides	\$0.00	\$164.99	\$317.48	0.00
01 2220 232 000 0000 002	Retirement - Instructional Aides	\$0.00	\$156.57	\$298.60	0.00
01 2220 237 000 0000 000	Inc Retirement - Library/Media	\$0.00	\$150.56	\$301.12	0.00
01 2220 237 000 0000 001	LIBRARY RETIREMENT-S	\$978.00	\$56.64	\$109.01	11.15
01 2220 237 000 0000 002	LIBRARY RETIREMENT-E	\$1,727.00	\$53.77	\$102.54	5.94
01 2220 580 000 0000 001	Travel Trans, Meals, Hotel Library	\$150.00	\$0.00	\$0.00	0.00
01 2220 580 000 0000 002	Travel Trans, Meals, Hotel Library	\$150.00	\$0.00	\$0.00	0.00
01 2220 610 000 0000 000	Supplies Library	\$0.00	\$0.00	\$0.00	0.00
01 2220 610 000 0000 001	Supplies Library	\$1,500.00	\$163.79	\$199.76	13.32
01 2220 610 000 0000 002	Supplies Library	\$1,250.00	\$216.76	\$248.23	19.86
01 2220 640 000 0000 000	Books & Periodicals Library/Media	\$0.00	\$0.00	\$0.00	0.00
01 2220 640 000 0000 001	Books & Periodicals Library/Media	\$6,400.00	\$497.91	\$804.87	17.37
01 2220 640 000 0000 002	Books & Periodicals Library/Media	\$4,750.00	\$614.47	\$956.06	62.74
01 2220 641 000 0000 001	E-Books	\$0.00	\$0.00	\$0.00	0.00
01 2220 641 000 0000 002	E-Books	\$0.00	\$0.00	\$0.00	0.00
01 2220 643 000 0000 001	LIBRARY SOFTWARE-SEC.	\$600.00	\$0.00	\$0.00	0.00
01 2220 643 000 0000 002	LIBRARY SOFTWARE-ELEM	\$600.00	\$0.00	\$0.00	0.00
01 2220 650 000 0000 001	LIBRARY HARDWARE-SEC.	\$0.00	\$0.00	\$0.00	0.00
<b>2220</b>	<b>Library/Media Services</b>	<b>\$195,941.00</b>	<b>\$16,504.89</b>	<b>\$31,703.46</b>	<b>17.37</b>
01 2223 114 000 0000 000	Reg Emp - Technical Staff	\$0.00	\$0.00	\$0.00	0.00
01 2223 211 000 0000 001	TECH. COORD. INS.-S	\$0.00	\$0.00	\$0.00	0.00
01 2223 211 000 0000 002	TECH. COORD. INS.-E	\$0.00	\$0.00	\$0.00	0.00
01 2223 214 000 0000 000	Group Insurance - Technical Staff	\$0.00	\$0.00	\$0.00	0.00
01 2223 221 000 0000 001	TECH. COORD. SOC.SEC.-S	\$0.00	\$0.00	\$0.00	0.00

**EXPENDITURE REPORT**

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Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 2223 221 000 0000 002	TECH. COORD. SOC.SEC.-E	\$0.00	\$0.00	\$0.00	0.00
01 2223 224 000 0000 000	Social Security - Technical Staff	\$0.00	\$0.00	\$0.00	0.00
01 2223 231 000 0000 001	TECH. COORD. RET.-S	\$0.00	\$0.00	\$0.00	0.00
01 2223 231 000 0000 002	TECH. COORD. RET.-E	\$0.00	\$0.00	\$0.00	0.00
01 2223 234 000 0000 000	Retirement - Technical Staff	\$0.00	\$0.00	\$0.00	0.00
01 2223 237 000 0000 000	Increased Retirement	\$0.00	\$0.00	\$0.00	0.00
01 2223 237 000 0000 001	TECH. COORD. RET.-S	\$0.00	\$0.00	\$0.00	0.00
01 2223 237 000 0000 002	TECH. COORD. RET.-E	\$0.00	\$0.00	\$0.00	0.00
01 2223 281 000 0000 001	TECH COORD - HSA Deduction	\$0.00	\$0.00	\$0.00	0.00
01 2223 281 000 0000 002	TECH COORD - HSA Deduction	\$0.00	\$0.00	\$0.00	0.00
01 2223 284 000 0000 000	Health Benefits (HSA) Technical Staff	\$0.00	\$0.00	\$0.00	0.00
01 2223 580 000 0000 000	Travel Trans, Meals, Hotel Audio-Visual	\$0.00	\$0.00	\$0.00	0.00
01 2223 580 000 0000 001	Travel Trans, Meals, Hotel Audio-Visual	\$0.00	\$0.00	\$0.00	0.00
01 2223 580 000 0000 002	Travel Trans, Meals, Hotel Audio-Visual	\$0.00	\$0.00	\$0.00	0.00
<b>2223</b>	<b>Audio-Visual Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 2224 382 000 0000 001	Dist Ed & Telecommunications-Dist Learn	\$7,000.00	\$3,500.00	\$3,500.00	50.00
01 2224 382 000 0000 002	Dist Ed & Telecommunications-Dist Learn	\$2,000.00	\$0.00	\$0.00	0.00
<b>2224</b>	<b>Educational Television Services</b>	<b>\$9,000.00</b>	<b>\$3,500.00</b>	<b>\$3,500.00</b>	<b>38.89</b>
01 2230 111 000 0000 000	Reg Emp - Teach/Prof - Instr Rel Tech	\$0.00	\$2,236.00	\$4,472.00	0.00
01 2230 114 000 0000 000	Reg Emp - Technical Staff	\$59,000.00	\$4,916.67	\$9,833.34	16.67
01 2230 211 000 0000 000	Group Ins - Instruction Technology	\$0.00	\$526.00	\$1,052.00	0.00
01 2230 214 000 0000 000	Group Ins Technical Staff	\$20,220.00	\$1,475.00	\$2,950.00	14.59
01 2230 221 000 0000 000	Soc Sec - Instruction Technology	\$0.00	\$165.77	\$331.54	0.00
01 2230 224 000 0000 000	Social Security - Tech Staff	\$0.00	\$353.00	\$706.00	0.00
01 2230 231 000 0000 000	Retirement - Instruction Technology	\$4,338.00	\$164.41	\$328.82	7.58
01 2230 234 000 0000 000	Retirement - Instruction Technology	\$0.00	\$361.52	\$723.04	0.00
01 2230 237 000 0000 000	Inc Retirement - Instruction Technology	\$0.00	\$180.60	\$361.20	0.00
01 2230 281 000 0000 000	HSA - Instruction Technology	\$0.00	\$74.85	\$149.70	0.00
01 2230 284 000 0000 000	HSA - Instruction Technology	\$0.00	\$210.09	\$420.18	0.00
01 2230 382 000 0000 000	Dist Ed/Telecommunications Inst Related	\$0.00	\$0.00	\$188.72	0.00
01 2230 580 000 0000 000	TravelTrans, Meals, Hotel Instr Tech	\$0.00	\$0.00	\$0.00	0.00
01 2230 643 000 0000 000	Web/Cloud Based Software-Inst Tech	\$0.00	\$0.00	\$0.00	0.00
01 2230 643 000 0000 001	Web/Cloud Based Software Inst Tech	\$0.00	\$2,400.00	\$2,400.00	0.00
01 2230 650 000 0000 000	Supplies - Technology Related	\$0.00	\$29.00	\$29.00	0.00
01 2230 650 000 0000 001	Supplies - Technology Related	\$0.00	\$0.00	\$0.00	0.00
01 2230 650 000 0000 002	Supplies - Technology Related	\$0.00	\$0.00	\$0.00	0.00

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Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
<b>2230</b>	<b>Instruction-Related Technology</b>	<b>\$83,558.00</b>	<b>\$13,092.91</b>	<b>\$23,945.54</b>	<b>28.93</b>
01 2290 610 000 0000 000	Supplies Support Services Instr Staff	\$0.00	\$757.23	\$757.23	0.00
<b>2290</b>	<b>Other Support Services-Instr Staff</b>	<b>\$0.00</b>	<b>\$757.23</b>	<b>\$757.23</b>	<b>0.00</b>
01 2310 310 000 0000 000	Official/Administrative Services	\$1,000.00	\$0.00	\$0.00	0.00
01 2310 310 000 0000 001	Official/Administrative Services	\$0.00	\$0.00	\$0.00	0.00
01 2310 310 000 0000 002	Official/Administrative Services	\$0.00	\$0.00	\$0.00	0.00
01 2310 315 000 0000 000	Accounting/Auditing Services	\$13,850.00	\$0.00	\$0.00	0.00
01 2310 315 000 0000 001	Accounting/Auditing Services	\$0.00	\$0.00	\$0.00	0.00
01 2310 315 000 0000 002	Accounting/Auditing Services	\$0.00	\$0.00	\$0.00	0.00
01 2310 317 000 0000 000	Contracted Legal Services	\$0.00	\$0.00	\$0.00	0.00
01 2310 330 000 0000 000	Emp Trng/Development Board of Ed	\$0.00	\$441.00	\$441.00	0.00
01 2310 350 000 0000 001	Technical Services - Board of Education	\$0.00	\$0.00	\$0.00	0.00
01 2310 350 000 0000 002	Technical Services - Board of Education	\$0.00	\$0.00	\$0.00	0.00
01 2310 352 000 0000 000	Other Professional Serv Board of Ed	\$2,100.00	\$0.00	\$0.00	0.00
01 2310 352 000 0000 001	Other Prof Services - Board of Education	\$0.00	\$0.00	\$0.00	0.00
01 2310 352 000 0000 002	Other Prof Services - Board of Education	\$0.00	\$0.00	\$0.00	0.00
01 2310 521 000 0000 000	Fidelity Bond - Board of Education	\$130.00	\$0.00	\$0.00	0.00
01 2310 521 000 0000 001	Fidelity Bond - Board of Education	\$0.00	\$0.00	\$0.00	0.00
01 2310 521 000 0000 002	Fidelity Bond - Board of Education	\$0.00	\$0.00	\$0.00	0.00
01 2310 540 000 0000 000	Advertising Board of Education	\$8,000.00	\$529.96	\$1,321.11	16.51
01 2310 540 000 0000 001	Advertising - Board of Education	\$0.00	\$0.00	\$0.00	0.00
01 2310 540 000 0000 002	Advertising - Board of Education	\$0.00	\$0.00	\$0.00	0.00
01 2310 540 000 1190 002	Advertising - Board of Education PK	\$0.00	\$0.00	\$0.00	0.00
01 2310 580 000 0000 000	Travel Trans, Meals, Hotel Board of Ed	\$2,000.00	\$57.00	\$57.00	11.83
01 2310 580 000 0000 001	Travel Trans, Meals, Hotel Board of Ed	\$0.00	\$0.00	\$0.00	0.00
01 2310 580 000 0000 002	Travel Trans, Meals, Hotel Board of Ed	\$0.00	\$0.00	\$0.00	0.00
01 2310 610 000 0000 000	Supplies Board of Education	\$2,000.00	\$0.00	(\$35.00)	(1.75)
01 2310 610 000 0000 002	Supplies Board of Education	\$0.00	\$0.00	\$0.00	0.00
01 2310 643 000 0000 000	Web/Cloud Based Software Board of Ed	\$3,100.00	\$0.00	\$0.00	0.00
01 2310 643 000 0000 001	BOARD COMPUTER SOFTWARE-S	\$0.00	\$0.00	\$0.00	0.00
01 2310 643 000 0000 002	BOARD COMPUTER SOFTWARE-E	\$0.00	\$0.00	\$0.00	0.00
01 2310 650 000 0000 000	SuppliesTechnology Related Board of Ed	\$900.00	\$0.00	\$0.00	0.00
01 2310 810 000 0000 000	Dues and Fees Board of Education	\$5,500.00	\$0.00	\$0.00	0.00
01 2310 810 000 0000 001	BOARD DUES-SEC.	\$0.00	\$0.00	\$0.00	0.00
01 2310 810 000 0000 002	BOARD DUES-ELEM.	\$0.00	\$0.00	\$0.00	0.00
01 2310 890 000 0000 000	Misc Exp Board of Education	\$100.00	\$0.00	\$0.00	0.00

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 2310 890 000 0000 001	BOARD OTHER-SEC.	\$0.00	\$0.00	\$0.00	0.00
01 2310 890 000 0000 002	BOARD OTHER-ELEM.	\$0.00	\$0.00	\$0.00	0.00
<b>2310</b>	<b>Board of Education</b>	<b>\$38,680.00</b>	<b>\$1,027.96</b>	<b>\$1,784.11</b>	<b>5.08</b>
01 2320 105 000 0000 000	Superintendent Salary	\$142,000.00	\$11,833.33	\$23,666.66	16.67
01 2320 110 000 0000 000	Reg Emp - Non-Instr - Exec Admin	\$71,902.00	\$0.00	\$332.43	0.46
01 2320 130 000 0000 000	Executive Admin - OT	\$0.00	\$0.00	\$0.00	0.00
01 2320 210 000 0000 000	Group Insurance - Non Instructional	\$41,212.00	\$0.00	\$0.00	0.00
01 2320 211 000 0000 001	ADMIN. HEALTH INS.-S	\$0.00	\$0.00	\$0.00	0.00
01 2320 211 000 0000 002	ADMIN. HEALTH INS.-E	\$0.00	\$0.00	\$0.00	0.00
01 2320 215 000 0000 000	Group Insurance - Superintendent	\$0.00	\$1,402.68	\$2,805.36	0.00
01 2320 220 000 0000 000	Social Security - Non-Instructional	\$16,362.00	\$0.00	\$25.44	0.16
01 2320 221 000 0000 001	ADMIN. SOC. SEC.-S	\$0.00	\$0.00	\$0.00	0.00
01 2320 221 000 0000 002	ADMIN. SOC. SEC.-E	\$0.00	\$0.00	\$0.00	0.00
01 2320 225 000 0000 000	Social Security - Superintendent	\$4,512.00	\$880.00	\$1,760.00	39.01
01 2320 230 000 0000 000	Retirement - Non-Instructional	\$15,726.00	\$0.00	\$24.44	0.16
01 2320 231 000 0000 001	ADMIN. RETIREMENT-S	\$0.00	\$0.00	\$0.00	0.00
01 2320 231 000 0000 002	ADMIN. RETIREMENT-E	\$0.00	\$0.00	\$0.00	0.00
01 2320 235 000 0000 000	Retirement Superintendent	\$0.00	\$870.08	\$1,740.16	0.00
01 2320 237 000 0000 000	Increased Retirement	\$6,888.00	\$298.79	\$605.97	8.80
01 2320 237 000 0000 001	ADMIN. RETIREMENT-S	\$0.00	\$0.00	\$0.00	0.00
01 2320 237 000 0000 002	ADMIN. RETIREMENT-E	\$0.00	\$0.00	\$0.00	0.00
01 2320 280 000 0000 000	Health Benefits (HSA) Non-Instructional	\$0.00	\$0.00	\$0.00	0.00
01 2320 281 000 0000 001	ADMIN - HSA Deduction	\$0.00	\$0.00	\$0.00	0.00
01 2320 281 000 0000 002	ADMIN - HSA Deduction	\$0.00	\$0.00	\$0.00	0.00
01 2320 285 000 0000 000	Health Benefits (HSA) Superintendent	\$7,000.00	\$199.59	\$399.18	5.70
01 2320 330 000 0000 000	Employee Trng Executive Admin	\$0.00	\$354.00	\$379.00	0.00
01 2320 333 000 0000 000	Mileage Paid to Staff	\$0.00	\$43.60	\$43.60	0.00
01 2320 580 000 0000 000	Travel Trans, Meals, Hotel Executive Adm	\$2,300.00	\$100.00	\$100.00	12.15
01 2320 580 000 0000 001	Travel Trans, Meals, Hotel Executive Adm	\$0.00	\$0.00	\$0.00	0.00
01 2320 580 000 0000 002	Travel Trans, Meals, Hotel Executive Adm	\$0.00	\$0.00	\$0.00	0.00
01 2320 610 000 0000 000	Supplies Executive Administration	\$850.00	\$26.77	\$170.60	20.07
01 2320 610 000 0000 001	Supplies Executive Administration	\$0.00	\$0.00	\$0.00	0.00
01 2320 610 000 0000 002	Supplies Executive Administration	\$0.00	\$0.00	\$0.00	0.00
01 2320 643 000 0000 000	Web/Cloud Based Software Exec Admin	\$200.00	\$0.00	\$0.00	0.00
01 2320 643 000 0000 001	ADMIN COMP SOFTWARE-S	\$0.00	\$0.00	\$0.00	0.00
01 2320 643 000 0000 002	ADMIN COMP SOFTWARE-E	\$0.00	\$0.00	\$0.00	0.00

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01 2320 650 000 0000 000	Supplies - Technology Related Exec Admin	\$5,600.00	\$0.00	\$0.00	0.00
01 2320 650 000 0000 001	ADMIN COMP HARDWARE-S	\$0.00	\$0.00	\$0.00	0.00
01 2320 650 000 0000 002	ADMIN COMP HARDWARE-E	\$0.00	\$0.00	\$0.00	0.00
01 2320 810 000 0000 000	Dues and Fees	\$1,200.00	\$25.00	\$85.00	7.08
01 2320 810 000 0000 001	ADMIN. DUES-SEC.	\$0.00	\$0.00	\$0.00	0.00
01 2320 810 000 0000 002	ADMIN. DUES-ELEM.	\$0.00	\$0.00	\$0.00	0.00
01 2320 890 000 0000 000	Misc Exp Executive Admin	\$100.00	\$0.00	\$0.00	0.00
01 2320 890 000 0000 001	ADMIN. OTHER-SEC.	\$0.00	\$0.00	\$0.00	0.00
01 2320 890 000 0000 002	ADMIN. OTHER-ELEM.	\$0.00	\$0.00	\$0.00	0.00
<b>2320</b>	<b>Executive Administration</b>	<b>\$315,852.00</b>	<b>\$16,033.84</b>	<b>\$32,137.84</b>	<b>10.23</b>
01 2330 317 000 0000 000	Contracted Legal Services	\$10,000.00	\$0.00	\$320.50	3.21
<b>2330</b>	<b>District Legal Services</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$320.50</b>	<b>3.21</b>
01 2410 110 000 0000 001	Reg Emp - Non-Instr - Principal Office	\$24,521.00	\$2,245.19	\$4,957.16	20.22
01 2410 110 000 0000 002	Reg Emp - Non-Instr - Principal Office	\$26,461.00	\$2,914.67	\$5,676.12	21.45
01 2410 111 000 0000 001	Reg Emp - Teach/Prof - Principal	\$113,000.00	\$9,416.67	\$18,833.34	16.67
01 2410 111 000 0000 002	Reg Emp - Teach/Prof - Principal	\$139,875.00	\$11,656.25	\$23,312.50	16.67
01 2410 111 000 1190 002	Reg Emp - Teach/Prof - Principal - EC	\$0.00	\$3,406.25	\$6,812.50	0.00
01 2410 122 000 0000 001	Temp Emp - Instr Aide - Principal Office	\$250.00	\$0.00	\$0.00	0.00
01 2410 122 000 0000 002	PRINCIPAL CLERICAL SUB SAL-E	\$250.00	\$0.00	\$0.00	0.00
01 2410 130 000 0000 001	Office of the Principal - OT	\$0.00	\$513.74	\$1,045.09	0.00
01 2410 130 000 0000 002	PRINCIPAL CLERICAL SAL.-E	\$0.00	\$201.94	\$373.14	0.00
01 2410 159 000 0000 002	PRINCIPAL STIPEND-E	\$0.00	\$0.00	\$0.00	0.00
01 2410 210 000 0000 001	Group Insurance - Non Instructional	\$27,359.00	\$708.50	\$1,417.00	5.18
01 2410 210 000 0000 002	Group Insurance - Non Instructional	\$36,973.00	\$634.00	\$1,268.00	3.43
01 2410 211 000 0000 001	PRINCIPAL HEALTH INS.-S	\$0.00	\$1,602.27	\$3,204.54	0.00
01 2410 211 000 0000 002	PRINCIPAL HEALTH INS.-E	\$0.00	\$2,403.41	\$4,806.82	0.00
01 2410 211 000 1190 002	Group Ins - Office of Princ - PreSchool	\$0.00	\$801.13	\$1,602.26	0.00
01 2410 220 000 0000 001	Social Security - Non-Instructional	\$10,520.00	\$211.05	\$459.15	4.36
01 2410 220 000 0000 002	Social Security - Non-Instructional	\$12,724.00	\$229.44	\$444.80	3.50
01 2410 221 000 0000 001	PRINCIPAL SOC. SEC.-S	\$0.00	\$691.91	\$1,383.82	0.00
01 2410 221 000 0000 002	PRINCIPAL SOC. SEC.-E	\$0.00	\$870.35	\$1,740.70	0.00
01 2410 221 000 1190 002	Social Security - Principal - Preschool	\$0.00	\$252.46	\$504.92	0.00
01 2410 230 000 0000 001	Retirement - Non-Instructional	\$10,111.00	\$202.87	\$441.34	4.36
01 2410 230 000 0000 002	Retirement - Non-Instructional	\$12,230.00	\$229.15	\$444.77	3.64
01 2410 231 000 0000 001	PRINCIPAL RETIREMENT-S	\$0.00	\$692.39	\$1,384.78	0.00
01 2410 231 000 0000 002	PRINCIPAL RETIREMENT-E	\$0.00	\$857.07	\$1,714.14	0.00

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 2410 231 000 1190 002	Retirement - Office of Princ - PreSchool	\$0.00	\$250.45	\$500.90	0.00
01 2410 237 000 0000 001	PRINCIPAL RETIREMENT-S	\$3,472.00	\$307.43	\$627.10	18.06
01 2410 237 000 0000 002	PRINCIPAL RETIREMENT-E	\$4,199.00	\$373.01	\$741.37	17.66
01 2410 237 000 1190 002	Inc Ret - Office of Princ - PreSchool	\$0.00	\$86.01	\$172.02	0.00
01 2410 280 000 0000 002	Health Benefits (HSA) Non-Instructional	\$0.00	\$74.50	\$149.00	0.00
01 2410 281 000 0000 002	PRINCIPAL - HSA Deduction	\$1,000.00	\$0.00	\$0.00	0.00
01 2410 330 000 0000 002	Empl Training & Development	\$0.00	\$250.00	\$250.00	0.00
01 2410 580 000 0000 001	Travel Trans, Meals, Hotel Principal	\$1,250.00	\$0.00	\$0.00	0.00
01 2410 580 000 0000 002	Travel Trans, Meals, Hotel Principal	\$1,250.00	\$0.00	\$0.00	0.00
01 2410 610 000 0000 000	Supplies Office of Principal	\$0.00	\$0.00	\$0.00	0.00
01 2410 610 000 0000 001	Supplies Office of Principal	\$300.00	\$416.19	(\$102.05)	(34.02)
01 2410 610 000 0000 002	Supplies Office of the Principal	\$100.00	\$0.00	\$0.00	0.00
01 2410 650 000 0000 001	PRINCIPAL COMP HARDWARE-S	\$500.00	\$0.00	\$0.00	0.00
01 2410 650 000 0000 002	PRINCIPAL COMP HARDWARE-E	\$500.00	\$0.00	\$0.00	0.00
01 2410 810 000 0000 001	PRINCIPAL DUES-SEC.	\$1,000.00	\$0.00	\$0.00	0.00
01 2410 810 000 0000 002	PRINCIPAL DUES-ELEM.	\$750.00	\$0.00	\$20.00	2.67
<b>2410</b>	<b>Office of the Principal</b>	<b>\$428,595.00</b>	<b>\$42,498.30</b>	<b>\$84,185.23</b>	<b>19.64</b>
01 2490 111 000 0000 000	Reg Emp - Teach/Prof - Other Admin	\$0.00	\$7,475.00	\$14,950.00	0.00
01 2490 211 000 0000 000	Group Ins - Activity/Athletic Director	\$0.00	\$52.18	\$104.36	0.00
01 2490 221 000 0000 000	Soc Sec - Activity/Athletic Director	\$0.00	\$566.20	\$1,132.40	0.00
01 2490 231 000 0000 000	Ret - Activity/Athletic Director	\$0.00	\$549.63	\$1,099.26	0.00
01 2490 237 000 0000 000	Inc Ret - Activity/Athletic Director	\$0.00	\$188.74	\$377.48	0.00
01 2490 810 000 0000 000	Dues and Fees Activity/Athletic Director	\$0.00	\$0.00	\$210.00	0.00
<b>2490</b>	<b>Activity/Athletic Director</b>	<b>\$0.00</b>	<b>\$8,831.75</b>	<b>\$17,873.50</b>	<b>0.00</b>
01 2510 110 000 0000 000	Reg Emp - Non-Instr - District Office	\$40,960.00	\$8,742.51	\$16,930.88	41.34
01 2510 130 000 0000 000	BOARD SECRETARY SALARY-S	\$0.00	\$770.59	\$2,231.32	0.00
01 2510 210 000 0000 000	Group Insurance - Non Instructional	\$7,392.00	\$1,953.81	\$3,907.62	52.86
01 2510 211 000 0000 001	BOARD SEC. HEALTH INS.-S	\$0.00	\$0.00	\$0.00	0.00
01 2510 211 000 0000 002	BOARD SEC. HEALTH INS.-E	\$0.00	\$0.00	\$0.00	0.00
01 2510 220 000 0000 000	Social Security - Non-Instructional	\$3,132.00	\$665.95	\$1,342.29	42.86
01 2510 221 000 0000 001	BOARD SEC. SOC. SEC.-S	\$0.00	\$0.00	\$0.00	0.00
01 2510 221 000 0000 002	BOARD SEC. SOC. SEC.-E	\$0.00	\$0.00	\$0.00	0.00
01 2510 222 000 0000 001	Social Security	\$0.00	\$0.00	\$0.00	0.00
01 2510 222 000 0000 002	Social Security	\$0.00	\$0.00	\$0.00	0.00
01 2510 230 000 0000 000	Retirement - Non-Instructional	\$3,010.00	\$699.48	\$1,408.95	46.81
01 2510 231 000 0000 001	BOARD SECRETARY RET.-S	\$0.00	\$0.00	\$0.00	0.00

**EXPENDITURE REPORT**

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Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 2510 231 000 0000 002	BOARD SECRETARY RET.-E	\$0.00	\$0.00	\$0.00	0.00
01 2510 232 000 0000 001	Retirement	\$0.00	\$0.00	\$0.00	0.00
01 2510 232 000 0000 002	Retirement	\$0.00	\$0.00	\$0.00	0.00
01 2510 237 000 0000 000	Increased Retirement	\$1,034.00	\$240.20	\$483.85	46.79
01 2510 237 000 0000 001	BOARD SECRETARY RET.-S	\$0.00	\$0.00	\$0.00	0.00
01 2510 237 000 0000 002	BOARD SECRETARY RET.-E	\$0.00	\$0.00	\$0.00	0.00
01 2510 280 000 0000 000	Health Benefits (HSA) Non-Instructional	\$0.00	\$221.56	\$443.12	0.00
01 2510 281 000 0000 001	BRD SEC - HSA Deduction	\$500.00	\$0.00	\$0.00	0.00
01 2510 281 000 0000 002	BRD SEC - HSA Deduction	\$500.00	\$0.00	\$0.00	0.00
01 2510 350 000 0000 000	Technical Services - Oper of Busiiness	\$0.00	\$16.00	\$63.00	0.00
01 2510 350 000 0000 001	Technical Services - Oper of Busiiness	\$2,250.00	\$0.00	\$37.00	1.64
01 2510 350 000 0000 002	Technical Services - Oper of Business	\$2,250.00	\$16.00	\$42.00	1.87
01 2510 350 000 1190 002	Technical Services PreSchool	\$0.00	\$16.00	\$32.00	0.00
01 2510 352 000 0000 002	Other Prof Services - Oper of Business	\$0.00	\$0.00	\$0.00	0.00
01 2510 382 000 0000 000	Dist Ed & Telecommunications	\$0.00	\$202.95	\$402.71	0.00
01 2510 382 000 0000 001	Dist Ed & Telecommunications	\$8,000.00	\$627.78	\$1,227.97	15.35
01 2510 382 000 0000 002	Dist Ed & Telecommunications	\$5,500.00	\$249.80	\$471.75	8.58
01 2510 520 000 0000 000	Insurance	\$0.00	\$0.00	\$0.00	0.00
01 2510 531 000 0000 000	Postage	\$0.00	\$604.08	\$776.42	0.00
01 2510 531 000 0000 001	Postage - Oper of Business	\$6,000.00	\$231.91	\$562.55	9.38
01 2510 531 000 0000 002	Postage - Oper of Business	\$3,500.00	\$20.40	\$40.82	1.17
01 2510 610 000 0000 000	Supplies Fiscal Services	\$0.00	\$676.66	\$676.66	0.00
01 2510 610 000 0000 001	Supplies Fiscal Services	\$1,000.00	\$0.00	\$0.00	0.00
01 2510 610 000 0000 002	Supplies Fiscal Services	\$1,000.00	\$0.00	\$0.00	0.00
01 2510 640 000 0000 001	GENERAL ADMIN-PERIODICALS S	\$0.00	\$0.00	\$0.00	0.00
01 2510 640 000 0000 002	GENERAL ADMIN-PERIODICALS E	\$0.00	\$0.00	\$0.00	0.00
01 2510 643 000 0000 000	Web/Cloud Based Software	\$0.00	\$0.00	\$0.00	0.00
01 2510 643 000 0000 001	GEN ADMIN-SOFTWARE S	\$1,000.00	\$0.00	\$0.00	0.00
01 2510 643 000 0000 002	GEN ADMIN-SOFTWARE E	\$1,000.00	\$0.00	\$0.00	0.00
01 2510 650 000 0000 001	GEN ADMIN COMP HARDWARE-S	\$2,250.00	\$0.00	\$0.00	0.00
01 2510 650 000 0000 002	GEN ADMIN COMP HARDWARE-E	\$2,250.00	\$0.00	\$0.00	0.00
01 2510 810 000 0000 001	MEMBERSHIP DUES-S	\$15,000.00	\$0.00	\$0.00	0.00
01 2510 810 000 0000 002	MEMBERSHIP DUES-E	\$15,000.00	\$0.00	\$0.00	0.00
01 2510 890 000 0000 001	BUSINESS-MISC.	\$0.00	\$0.00	\$0.00	0.00
<b>2510</b>	<b>Fiscal Services</b>	<b>\$122,528.00</b>	<b>\$15,955.68</b>	<b>\$31,080.91</b>	<b>25.37</b>
01 2515 352 000 0000 001	Other Professional Services	\$0.00	\$0.00	\$0.00	0.00

**EXPENDITURE REPORT**

October 2018

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 2515 520 000 0000 001	Insurance	\$0.00	\$0.00	\$0.00	0.00
01 2515 720 000 0000 001	Buildings-Acquiring Buildings & Const	\$0.00	\$0.00	\$0.00	0.00
<b>2515</b>	<b>Building &amp; Sites</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 2590 110 000 0000 000	Reg Emp - Non-Instr - Other Office	\$0.00	\$1,255.50	\$2,504.43	0.00
01 2590 130 000 0000 000	BOARD SECRETARY SALARY-S	\$0.00	\$279.21	\$470.76	0.00
01 2590 210 000 0000 000	Group Ins - Central Services	\$0.00	\$40.42	\$80.84	0.00
01 2590 220 000 0000 000	Soc Sec - Central Services	\$0.00	\$117.42	\$227.62	0.00
01 2590 230 000 0000 000	Retirement - Central Services	\$0.00	\$112.85	\$218.76	0.00
01 2590 237 000 0000 000	Inc Retirement - Central Services	\$0.00	\$38.75	\$75.12	0.00
<b>2590</b>	<b>Central Services - Other</b>	<b>\$0.00</b>	<b>\$1,844.15</b>	<b>\$3,577.53</b>	<b>0.00</b>
01 2610 110 000 0000 000	Reg Emp - Non-Instr - Op of Bldgs	\$43,510.00	\$21.20	\$376.53	0.87
01 2610 110 000 0000 001	Reg Emp - Non-Instr - Op of Bldgs	\$116,805.00	\$9,669.40	\$18,956.75	16.23
01 2610 110 000 0000 002	Reg Emp - Non-Instr - Op of Bldgs	\$138,929.00	\$9,040.27	\$17,853.59	12.85
01 2610 111 000 0000 001	Reg Emp - Teach/Prof - Op Bldgs	\$0.00	\$0.00	\$0.00	0.00
01 2610 111 000 0000 002	Reg Emp - Teach/Prof - Op Bldgs	\$0.00	\$0.00	\$0.00	0.00
01 2610 120 000 0000 002	Temp Emp - Non-Instr - Op Bldgs	\$0.00	\$662.40	\$736.02	0.00
01 2610 122 000 0000 001	CUSTODIAL SALARIES SUB-S	\$2,500.00	\$0.00	\$0.00	0.00
01 2610 122 000 0000 002	CUSTODIAL SALARIES SUB-E	\$1,000.00	\$0.00	\$22.77	2.28
01 2610 123 000 0000 001	CUSTODIAL SUB-S	\$0.00	\$0.00	\$0.00	0.00
01 2610 123 000 0000 002	CUSTODIAL SUB-E	\$0.00	\$0.00	\$0.00	0.00
01 2610 130 000 0000 000	Custodial Services - OT	\$0.00	\$0.00	\$0.00	0.00
01 2610 130 000 0000 001	Custodial Services - OT	\$0.00	\$324.33	\$782.07	0.00
01 2610 130 000 0000 002	Custodial Services - OT	\$0.00	\$478.97	\$1,070.80	0.00
01 2610 159 000 0000 001	CUSTODIAL COORD. STIPEND-S	\$0.00	\$0.00	\$0.00	0.00
01 2610 159 000 0000 002	CUSTODIAL COORD. STIPEND-E	\$0.00	\$0.00	\$0.00	0.00
01 2610 210 000 0000 000	Group Ins - Operation of Bldgs	\$0.00	\$6.36	\$118.97	0.00
01 2610 210 000 0000 001	Group Insurance - Non Instructional	\$24,771.00	\$2,073.78	\$4,147.56	16.74
01 2610 210 000 0000 002	Group Insurance - Non Instructional	\$38,777.00	\$3,064.36	\$6,128.72	15.81
01 2610 211 000 0000 001	CUSTODIAL HEALTH INS.-S	\$0.00	\$0.00	\$0.00	0.00
01 2610 211 000 0000 002	CUSTODIAL HEALTH INS.-E	\$0.00	\$0.00	\$0.00	0.00
01 2610 220 000 0000 000	Soc Sec - Operation of Bldgs	\$0.00	\$1.59	\$28.33	0.00
01 2610 220 000 0000 001	Social Security - Non-Instructional	\$10,277.00	\$724.73	\$1,471.72	14.32
01 2610 220 000 0000 002	Social Security - Non-Instructional	\$12,292.00	\$739.02	\$1,479.36	12.04
01 2610 221 000 0000 001	CUSTODIAL SOC. SEC.-S	\$0.00	\$0.00	\$0.00	0.00
01 2610 221 000 0000 002	CUSTODIAL SOC. SEC.-E	\$0.00	\$0.00	\$0.00	0.00
01 2610 222 000 0000 002	Soc Sec - Operation of Bldgs	\$0.00	\$0.00	\$1.74	0.00

**EXPENDITURE REPORT**

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Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 2610 230 000 0000 000	Ret - Operation of Bldgs	\$0.00	\$1.56	\$27.69	0.00
01 2610 230 000 0000 001	Retirement - Non-Instructional	\$9,438.00	\$723.13	\$1,427.97	15.13
01 2610 230 000 0000 002	Retirement - Non-Instructional	\$11,439.00	\$649.54	\$1,295.84	11.33
01 2610 231 000 0000 001	CUSTODIAL RETIREMENT-S	\$0.00	\$0.00	\$0.00	0.00
01 2610 231 000 0000 002	CUSTODIAL RETIREMENT-E	\$0.00	\$0.00	\$0.00	0.00
01 2610 237 000 0000 000	Inc Ret - Operation of Bldgs	\$0.00	\$0.53	\$9.50	0.00
01 2610 237 000 0000 001	CUSTODIAL RETIREMENT-S	\$3,242.00	\$248.33	\$490.38	15.13
01 2610 237 000 0000 002	CUSTODIAL RETIREMENT-E	\$3,928.00	\$223.06	\$445.01	11.33
01 2610 290 000 0000 000	CUSTODIAL SALARIES-S	\$0.00	\$0.00	\$0.00	0.00
01 2610 290 000 0000 001	CUSTODIAL OTHER BENEFITS-S	\$700.00	\$0.00	\$540.00	77.14
01 2610 290 000 0000 002	CUSTODIAL OTHER BENEFITS-E	\$800.00	\$0.00	\$720.00	90.00
01 2610 350 000 0000 001	Technical Services - Oper of Bldgs	\$50.00	\$0.00	\$0.00	0.00
01 2610 350 000 0000 002	Technical Services - Oper of Bldgs	\$50.00	\$0.00	\$0.00	0.00
01 2610 352 000 0000 001	Other Prof Services - Oper of Bldgs	\$22,000.00	\$690.00	\$775.00	3.52
01 2610 352 000 0000 002	Other Prof Services - Oper of Bldgs	\$22,000.00	\$0.00	\$0.00	0.00
01 2610 410 000 0000 000	Utility Services - Water & Sewage	\$0.00	\$1,092.70	\$1,092.70	0.00
01 2610 410 000 0000 001	Water & Sewage	\$20,300.00	\$3,194.24	\$3,194.24	15.74
01 2610 410 000 0000 002	Water & Sewage	\$14,300.00	\$1,820.27	\$1,820.27	12.73
01 2610 430 000 0000 002	Repairs & Maint Services Oper of Bldgs	\$0.00	\$0.00	\$75.00	0.00
01 2610 580 000 0000 001	Travel Trans, Meals, Hotel Custodial	\$0.00	\$0.00	\$0.00	0.00
01 2610 580 000 0000 002	Travel Trans, Meals, Hotel Custodial	\$0.00	\$0.00	\$0.00	0.00
01 2610 610 000 0000 001	Supplies Operation of Bldgs.	\$0.00	\$5,228.79	\$6,121.84	0.00
01 2610 610 000 0000 002	Supplies Operation of Bldgs	\$0.00	\$424.16	\$2,339.46	0.00
01 2610 620 000 0000 000	Energy	\$0.00	\$126.02	\$249.04	0.00
01 2610 620 000 0000 001	Energy	\$33,000.00	\$273.57	\$504.95	1.53
01 2610 620 000 0000 002	Energy	\$50,000.00	\$624.41	\$892.22	1.78
01 2610 622 000 0000 000	Electricity	\$0.00	\$643.37	\$1,317.05	0.00
01 2610 622 000 0000 001	Electricity	\$46,000.00	\$4,663.62	\$8,998.13	19.56
01 2610 622 000 0000 002	Electricity	\$44,000.00	\$5,261.47	\$10,981.05	24.96
<b>2610</b>	<b>Operation of Buildings</b>	<b>\$670,108.00</b>	<b>\$52,695.18</b>	<b>\$96,492.27</b>	<b>14.50</b>
01 2620 110 000 0000 000	Reg Emp - Non-Instr - Maint of Bldgs	\$0.00	\$2,236.01	\$4,472.02	0.00
01 2620 210 000 0000 000	Group Ins - Maintenance of Bldgs	\$0.00	\$19.57	\$39.14	0.00
01 2620 220 000 0000 000	Social Security - Maint of Bldgs	\$0.00	\$166.46	\$332.92	0.00
01 2620 230 000 0000 000	Ret - Maintenance of Bldgs	\$0.00	\$164.41	\$328.82	0.00
01 2620 237 000 0000 000	Inc Ret - Maintenance of Bldgs	\$0.00	\$56.46	\$112.92	0.00
01 2620 290 000 0000 000	Other Prof Services-Maint of Bldgs	\$0.00	\$15.00	\$30.00	0.00

**EXPENDITURE REPORT**

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Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 2620 350 000 0000 001	Technical Services - Maint of Bldgs	\$6,500.00	\$1,426.00	\$1,426.00	21.94
01 2620 350 000 0000 002	Technical Services - Maint of Bldgs	\$6,500.00	\$0.00	\$0.00	0.00
01 2620 352 000 0000 000	Other Prof Services-Maint of Bldgs	\$0.00	\$60.00	\$60.00	0.00
01 2620 352 000 0000 001	Prof Services Maint of Bldgs	\$45,000.00	\$1,842.25	\$6,029.50	13.40
01 2620 352 000 0000 002	Other Prof Services - Maint of Bldgs	\$40,000.00	\$4,985.00	\$7,450.00	18.63
01 2620 352 000 1102 001	Prof Services Maint of Bldg Greenhouse	\$0.00	\$0.00	\$0.00	0.00
01 2620 352 000 1190 002	Other Prof Services - Maint of Bldgs	\$0.00	\$0.00	\$0.00	0.00
01 2620 441 000 0000 001	Rentals of Land and Buildings	\$0.00	\$0.00	\$0.00	0.00
01 2620 441 000 0000 002	Rentals of Land and Buildings	\$0.00	\$0.00	\$0.00	0.00
01 2620 442 000 0000 000	Rentals of Equip & Vehicles Maint of Bld	\$200.00	\$0.00	\$0.00	0.00
01 2620 520 000 0000 000	Insurance - Maint of Bldgs	\$0.00	\$0.00	\$0.00	0.00
01 2620 520 000 0000 001	Insurance - Maint of Bldg	\$40,000.00	\$0.00	\$0.00	0.00
01 2620 520 000 0000 002	Insurance - Maint of Bldg	\$40,000.00	\$0.00	\$0.00	0.00
01 2620 580 000 0000 001	Travel Trans, Meals, Hotel Maint of Bldg	\$400.00	\$0.00	\$0.00	0.00
01 2620 580 000 0000 002	Travel Trans, Meals, Hotel Maint of Bldg	\$150.00	\$0.00	\$0.00	0.00
01 2620 610 000 0000 000	Supplies Maint of Bldgs	\$0.00	\$33.80	\$33.80	0.00
01 2620 610 000 0000 001	Supplies Maint of Bldgs	\$24,000.00	\$680.31	\$2,535.14	10.56
01 2620 610 000 0000 002	Supplies Maint of Bldgs	\$24,000.00	\$2,557.23	\$3,401.07	14.17
01 2620 643 000 0000 001	BLDG-COMPUTER SOFTWARE S	\$100.00	\$0.00	\$0.00	0.00
01 2620 643 000 0000 002	BLDG-COMPUTER SOFTWARE E	\$100.00	\$0.00	\$0.00	0.00
01 2620 650 000 0000 001	Supplies Technology Maint of Bldgs	\$100.00	\$0.00	\$0.00	0.00
01 2620 650 000 0000 002	PLANT MAINT COMP HARDWARE-E	\$100.00	\$0.00	\$0.00	0.00
01 2620 720 000 0000 001	CAPITAL OUTLAY - SEC	\$11,000.00	\$0.00	\$0.00	0.00
01 2620 733 000 0000 001	EQUIP/PLANT REPAIRS-SEC.	\$15,000.00	\$0.00	\$0.00	0.00
01 2620 733 000 0000 002	EQUIP/PLANT REPAIRS-ELEM	\$15,000.00	\$0.00	\$0.00	0.00
01 2620 810 000 0000 001	BUILDING - DUES AND FEES	\$880,000.00	\$0.00	\$0.00	0.00
01 2620 810 000 0000 002	BUILDING - DUES AND FEES	\$0.00	\$0.00	\$0.00	0.00
01 2620 831 000 0000 001	Redemption of Principal	\$0.00	\$0.00	\$0.00	0.00
01 2620 831 000 0000 002	BLDG-REDEMP OF PRINCIPAL - E	\$0.00	\$0.00	\$0.00	0.00
01 2620 835 000 0000 001	Interest on Short Term Debt	\$0.00	\$0.00	\$0.00	0.00
01 2620 835 000 0000 002	BLDG-DEBT SERVICE INTEREST-E	\$0.00	\$0.00	\$0.00	0.00
<b>2620</b>	<b>Maintenance of Buildings</b>	<b>\$1,148,150.00</b>	<b>\$14,242.50</b>	<b>\$26,251.33</b>	<b>2.29</b>
01 2630 420 000 0000 000	Cleaning Services - Upkeep of Grounds	\$0.00	\$6,828.57	\$13,657.14	0.00
01 2630 420 000 0000 001	Cleaning Services - Upkeep of Grounds	\$0.00	\$0.00	\$0.00	0.00
01 2630 420 000 0000 002	Cleaning Services - Upkeep of Grounds	\$0.00	\$0.00	\$0.00	0.00
01 2630 610 000 0000 000	Supplies Care & Upkeep of Grounds	\$0.00	\$0.00	\$1,525.86	0.00

**EXPENDITURE REPORT**

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Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 2630 610 000 0000 001	Supplies Care & Upkeep of Grounds	\$27,500.00	\$0.00	\$0.00	0.00
01 2630 610 000 0000 002	Supplies Care & Upkeep of Grounds	\$25,000.00	\$0.00	\$0.00	0.00
<b>2630</b>	<b>Care &amp; Upkeep of Grounds</b>	<b>\$52,500.00</b>	<b>\$6,828.57</b>	<b>\$15,183.00</b>	<b>28.92</b>
01 2650 352 000 9012 001	Other Prof Services - Vehicle Maint	\$50.00	\$0.00	\$0.00	0.00
01 2650 352 000 9013 002	Other Prof Services - Vehicle Maint	\$50.00	\$0.00	\$0.00	0.00
01 2650 430 000 0000 001	Repairs & Maint - Vehicle Oper	\$250.00	\$0.00	\$0.00	0.00
01 2650 430 000 0000 002	Repairs & Maint - Vehicle Oper	\$200.00	\$0.00	\$0.00	0.00
01 2650 430 000 9012 001	Repairs & Maint Services #12 Cust	\$0.00	\$37.00	\$37.00	0.00
01 2650 430 000 9013 002	Repairs & Maint Services #13 Cust	\$0.00	\$37.00	\$37.00	0.00
01 2650 626 000 0000 001	VEHICLE GAS & OIL-SEC.	\$0.00	\$0.00	\$0.00	0.00
01 2650 626 000 9003 000	Gasoline - Skid Loader	\$0.00	\$0.00	\$0.00	0.00
01 2650 626 000 9012 001	Gasoline Veh Oper #12 HS PU (Cust)	\$600.00	\$0.00	\$78.09	13.02
01 2650 626 000 9013 002	Gasoline Veh Oper #13 PU (Cust)	\$400.00	\$0.00	\$0.00	0.00
01 2650 890 000 0000 001	VEHICLE MAINTENANCE OTHER-S	\$0.00	\$0.00	\$0.00	0.00
01 2650 890 000 0000 002	VEHICLE MAINTENANCE OTHER-E	\$0.00	\$0.00	\$0.00	0.00
<b>2650</b>	<b>Vehicle Operation, Maint &amp; Purchasing</b>	<b>\$1,550.00</b>	<b>\$74.00</b>	<b>\$152.09</b>	<b>9.81</b>
01 2660 350 000 0000 001	Technical Services - Security	\$0.00	\$0.00	\$0.00	0.00
01 2660 350 000 0000 002	Technical Services - Security	\$0.00	\$0.00	\$0.00	0.00
01 2660 352 000 0000 001	Other Prof Services - Security	\$0.00	\$375.00	\$375.00	0.00
01 2660 352 000 0000 002	Other Prof Services - Security	\$0.00	\$0.00	\$0.00	0.00
01 2660 580 000 0000 001	Travel Trans, Meals, Hotel Security	\$100.00	\$0.00	\$0.00	0.00
01 2660 580 000 0000 002	Travel Trans, Meals, Hotel Security	\$100.00	\$0.00	\$0.00	0.00
01 2660 610 000 0000 001	Supplies Security	\$0.00	\$0.00	\$0.00	0.00
01 2660 610 000 0000 002	Supplies Security	\$0.00	\$0.00	\$0.00	0.00
01 2660 643 000 0000 001	SAFETY-WEB/CLOUD BASED SOFTWARE S	\$0.00	\$0.00	\$0.00	0.00
01 2660 643 000 0000 002	SAFETY-WEB/CLOUD BASED SOFTWARE E	\$0.00	\$0.00	\$0.00	0.00
<b>2660</b>	<b>Security</b>	<b>\$200.00</b>	<b>\$375.00</b>	<b>\$375.00</b>	<b>187.50</b>
01 2670 330 000 0000 000	Empl Trng/Development Safety	\$0.00	\$60.00	\$60.00	0.00
01 2670 352 000 0000 000	Other Professional Services Safety	\$10,000.00	\$0.00	\$0.00	0.00
01 2670 352 000 0000 001	Other Professional Services Safety	\$0.00	\$300.00	\$300.00	0.00
01 2670 352 000 0000 002	Other Professional Services Safety	\$0.00	\$300.00	\$300.00	0.00
01 2670 580 000 0000 000	Travel Trans, Meals, Hotel Safety	\$110.00	\$122.52	\$122.52	453.20
01 2670 610 000 0000 000	Supplies Safety	\$400.00	\$0.00	\$0.00	0.00
01 2670 610 000 0000 001	Supplies Safety	\$0.00	\$0.00	\$4.08	0.00
01 2670 643 000 0000 000	Web/Cloud Based Software Safety	\$0.00	\$0.00	\$0.00	0.00
<b>2670</b>	<b>Safety</b>	<b>\$10,510.00</b>	<b>\$782.52</b>	<b>\$786.60</b>	<b>12.49</b>

**EXPENDITURE REPORT**

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Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 2710 332 000 0000 001	Mileage Paid to Parents	\$51,000.00	\$4,934.48	\$7,757.07	15.21
01 2710 332 000 0000 002	Mileage Paid to Parents	\$53,000.00	\$4,781.28	\$7,573.89	14.29
01 2710 332 000 1190 002	Mileage Paid to Parents - PreSchool	\$500.00	\$0.00	\$0.00	0.00
01 2710 332 000 2751 001	Mileage Paid to Parents - Option	\$4,000.00	\$763.79	\$884.94	22.12
01 2710 332 000 2751 002	Mileage Paid to Parents - Option	\$4,000.00	\$413.54	\$544.01	13.60
01 2710 510 000 0000 001	Student Transportation Services	\$89,000.00	\$11,970.99	\$23,682.19	26.61
01 2710 510 000 0000 002	Student Transportation Services	\$6,300.00	\$1,203.54	\$1,203.54	19.10
01 2710 520 000 0000 001	Insurance - Vehicle Oper Reg Ed	\$0.00	\$0.00	\$0.00	0.00
01 2710 580 000 0000 001	Travel Trans, Meals, Hotel Vehicle Oper	\$0.00	\$0.00	\$0.00	0.00
01 2710 580 000 0000 002	Travel Trans, Meals, Hotel Vehicle Oper	\$0.00	\$0.00	\$0.00	0.00
01 2710 732 000 0000 001	Vehicle Acquisition Reg Ed	\$0.00	\$0.00	\$0.00	0.00
<b>2710</b>	<b>Vehicle Operation Reg Education</b>	<b>\$207,800.00</b>	<b>\$24,067.62</b>	<b>\$41,645.64</b>	<b>20.04</b>
01 2712 110 000 9009 000	Reg Emp - Non-Instr - Veh Op - SA SPED	\$15,000.00	\$0.00	\$0.00	0.00
01 2712 110 000 9018 000	Reg Emp - Non-Instr - Veh Op - SA SPED	\$0.00	\$2,033.16	\$3,715.07	0.00
01 2712 122 000 9009 000	HANDICAP VAN DRIVER SUB SAL	\$1,500.00	\$0.00	\$0.00	0.00
01 2712 130 000 9018 000	HANDICAP VAN DRIVER SAL.	\$0.00	\$235.11	\$385.96	0.00
01 2712 210 000 9009 000	Group Insurance - Non Instructional	\$5,000.00	\$0.00	\$0.00	0.00
01 2712 210 000 9018 000	Group Ins - Van Driver SPED SA	\$0.00	\$609.73	\$1,113.21	0.00
01 2712 211 000 9009 000	HANDICAP VAN DR. INSUR.	\$0.00	\$0.00	\$0.00	0.00
01 2712 220 000 9009 000	Social Security - Non-Instructional	\$1,100.00	\$0.00	\$0.00	0.00
01 2712 220 000 9018 000	Soc Sec - Van Driver SPED SA	\$0.00	\$172.29	\$311.68	0.00
01 2712 221 000 9009 000	HANDICAP VAN DR. SOC.SEC.	\$0.00	\$0.00	\$0.00	0.00
01 2712 230 000 9009 000	Retirement - Non-Instructional	\$1,050.00	\$0.00	\$0.00	0.00
01 2712 230 000 9018 000	Ret - Van Driver SPED SA	\$0.00	\$166.78	\$301.54	0.00
01 2712 231 000 9009 000	HANDICAP VAN DR. RETIRE.	\$0.00	\$0.00	\$0.00	0.00
01 2712 237 000 9009 000	HANDICAP VAN DR. RETIRE	\$350.00	\$0.00	\$0.00	0.00
01 2712 237 000 9018 000	Inc Ret - Van Driver SPED SA	\$0.00	\$57.28	\$103.56	0.00
01 2712 290 000 9018 000	HANDICAP VAN DRIVER SAL.	\$0.00	\$15.00	\$30.00	0.00
01 2712 332 000 0000 001	Mileage Paid to Parents - SPED	\$6,500.00	\$725.94	\$1,209.90	18.61
01 2712 332 000 0000 002	Mileage Paid to Parents - SPED	\$1,700.00	\$0.00	\$0.00	0.00
01 2712 520 000 9018 000	Insurance SPED Vehicle 2017 Ford HC Van	\$0.00	\$0.00	\$0.00	0.00
01 2712 732 000 9018 000	Vehicle Acquisition - SPED	\$0.00	\$0.00	\$0.00	0.00
<b>2712</b>	<b>Vehicle Operation-School Age SPED</b>	<b>\$32,200.00</b>	<b>\$4,015.29</b>	<b>\$7,170.92</b>	<b>22.27</b>
01 2713 110 005 0000 002	Reg Emp - Non-Instr - Veh Op - 0-5 SPED	\$4,000.00	\$0.00	\$65.47	1.64
01 2713 110 005 9001 002	Reg Emp - Non-Instr - Veh Op - 0-5 SPED	\$0.00	\$168.69	\$168.69	0.00
01 2713 122 005 0000 002	PS SPED TRANS-OTHER SUB STAFF SALARIES	\$100.00	\$0.00	\$0.00	0.00

**EXPENDITURE REPORT**

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Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 2713 130 005 0000 002	PS SPED TRANS-OTHER STAFF SALARIES	\$0.00	\$0.00	\$0.00	0.00
01 2713 130 005 9001 002	PS SPED TRANS-OTHER STAFF SALARIES	\$0.00	\$0.00	\$0.00	0.00
01 2713 211 005 0000 002	PS SPED TRANS-HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	0.00
01 2713 220 005 0000 002	Soc Sect - Van Driver SPED Below 5	\$0.00	\$0.00	\$2.27	0.00
01 2713 220 005 9001 002	Social Security	\$0.00	\$10.17	\$10.17	0.00
01 2713 221 005 0000 002	PS SPED TRANS-SOCIAL SECURITY	\$300.00	\$0.00	\$0.00	0.00
01 2713 230 005 0000 002	Rett - Van Driver SPED Below 5	\$0.00	\$0.00	\$4.81	0.00
01 2713 230 005 9001 002	Retirement - Non Inst Van SPED 3-5	\$0.00	\$12.40	\$12.40	0.00
01 2713 231 005 0000 002	PS SPED TRANS-RETIREMENT	\$275.00	\$0.00	\$0.00	0.00
01 2713 237 005 0000 002	PS SPED TRANS-RETIREMENT 1%	\$100.00	\$0.00	\$1.65	1.65
01 2713 237 005 9001 002	Vehicle Operation - Retirement SPED 0-5	\$0.00	\$4.26	\$4.26	0.00
<b>2713</b>	<b>Vehicle Operation-Below Age 5 SPED</b>	<b>\$4,775.00</b>	<b>\$195.52</b>	<b>\$269.72</b>	<b>5.65</b>
01 2730 352 000 0000 001	Other Prof Services Vehicle Maint	\$500.00	\$0.00	\$0.00	0.00
01 2730 430 000 0000 000	Repairs & Maint Services Reg Ed Vehicles	\$0.00	\$0.00	\$0.00	0.00
01 2730 430 000 9004 000	Repairs & Maint Services '04Ford Van	\$720.00	\$0.00	\$0.00	0.00
01 2730 430 000 9005 000	Repairs & Maint Services '05 Chevy	\$720.00	\$0.00	\$0.00	0.00
01 2730 430 000 9007 000	Repairs & Maint Services '07 Chevy Van	\$720.00	\$0.00	\$0.00	0.00
01 2730 430 000 9008 000	Repairs & Maint Services '08 Chevy Van	\$720.00	\$0.00	\$0.00	0.00
01 2730 430 000 9011 000	Repairs & Maint Services '11 Ford Van	\$720.00	\$598.00	\$598.00	83.06
01 2730 430 000 9016 000	Repairs & Maint Services 2016 Dodge Van	\$0.00	\$0.00	\$0.00	0.00
01 2730 610 000 0000 000	Supplies Van Maint	\$0.00	\$262.48	\$262.48	0.00
01 2730 626 000 0000 000	Gasoline Discount	\$0.00	(\$27.89)	(\$42.15)	0.00
01 2730 626 000 9007 000	Gasoline #7	\$0.00	\$0.00	\$0.00	0.00
01 2730 626 000 9007 001	Gasoline #7	\$0.00	\$60.22	\$60.22	0.00
01 2730 626 000 9009 000	Gasoline #9	\$1,100.00	\$0.00	\$27.00	2.45
01 2730 626 000 9010 000	Gasoline #10	\$1,100.00	\$20.50	\$58.54	5.32
01 2730 626 000 9010 001	Gasoline #10	\$0.00	\$70.18	\$70.18	0.00
01 2730 626 000 9011 000	Gasoline #11	\$0.00	\$18.21	\$18.21	0.00
01 2730 626 000 9011 001	Gasoline #11	\$1,100.00	\$203.55	\$370.20	33.65
01 2730 626 000 9011 002	Gasoline #11	\$0.00	\$21.90	\$21.90	0.00
01 2730 626 000 9014 001	Gasoline #14	\$1,100.00	\$555.99	\$619.26	56.30
01 2730 626 000 9015 000	Gasoline #15	\$1,200.00	\$16.16	\$119.78	9.98
01 2730 626 000 9015 001	Gasoline #15	\$1,100.00	\$83.23	\$101.98	9.27
01 2730 626 000 9015 002	Gasoline #15	\$1,100.00	\$52.90	\$86.74	7.89
01 2730 626 000 9016 000	Gasoline #16	\$1,200.00	\$16.77	\$166.95	13.91

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 2730 626 000 9016 001	Gasoline #16	\$1,100.00	\$96.32	\$137.55	12.50
01 2730 626 000 9016 002	Gasoline #16	\$1,100.00	\$59.86	\$103.49	9.41
01 2730 626 000 9017 000	Gasoline #17	\$1,200.00	\$0.00	\$0.00	0.00
01 2730 626 000 9017 001	Gasoline #17	\$1,200.00	\$275.85	\$465.39	38.78
01 2730 890 000 0000 000	Misc Exp Vehicle Servicing & Maint	\$0.00	\$29.93	\$29.93	0.00
01 2730 890 000 0000 001	Misc Exp - Vehicle Servicing & Maint	\$0.00	\$0.00	\$0.00	0.00
01 2730 890 000 0000 002	Misc Exp Vehicle Maint	\$0.00	\$0.00	\$0.00	0.00
<b>2730</b>	<b>Vehicle Servicing &amp; Maint Reg Ed</b>	<b>\$17,700.00</b>	<b>\$2,414.16</b>	<b>\$3,275.65</b>	<b>18.51</b>
01 2732 626 000 9008 000	Gasoline	\$750.00	\$100.36	\$170.30	22.71
01 2732 626 000 9018 000	Gasoline	\$3,650.00	\$321.35	\$440.75	12.08
01 2732 890 000 9018 000	Misc Exp HC Van	\$900.00	\$8.68	\$8.68	0.96
<b>2732</b>	<b>Vehicle Servicing &amp; Maint SPED SA</b>	<b>\$5,300.00</b>	<b>\$430.39</b>	<b>\$619.73</b>	<b>11.69</b>
01 2733 352 005 9001 002	Other Prof Services - Vehicle Oper Bus	\$50.00	\$0.00	\$0.00	0.00
01 2733 430 005 9001 000	Repairs & Maint Services '00 Mini Bus	\$0.00	\$0.00	\$0.00	0.00
01 2733 430 005 9001 002	Repairs & Maint - Mini Bus	\$700.00	\$0.00	\$0.00	0.00
01 2733 626 005 9001 002	Gasoline	\$700.00	\$18.33	\$44.68	6.38
01 2733 890 005 9001 002	OTHER - SPED MINI BUS	\$50.00	\$0.00	\$0.00	0.00
<b>2733</b>	<b>Vehicle Servicing &amp; Maint SPED 0-5</b>	<b>\$1,500.00</b>	<b>\$18.33</b>	<b>\$44.68</b>	<b>2.98</b>
01 3535 111 000 0000 001	Reg Emp - Teach/Prof - HAL	\$0.00	\$0.00	\$0.00	0.00
01 3535 111 000 0000 002	Reg Emp - Teach/Prof - HAL	\$5,900.00	\$484.19	\$6,317.86	107.08
01 3535 211 000 0000 001	HAL HEALTH INSURANCE-E	\$0.00	\$0.00	\$0.00	0.00
01 3535 211 000 0000 002	HAL HEALTH INSURANCE-E	\$150.00	\$4.33	\$56.51	37.67
01 3535 221 000 0000 001	HAL SOC. SEC. - S	\$0.00	\$0.00	\$0.00	0.00
01 3535 221 000 0000 002	HAL SOC. SEC. - E	\$400.00	\$37.04	\$483.32	120.83
01 3535 231 000 0000 001	HAL RETIREMENT-S	\$0.00	\$0.00	\$0.00	0.00
01 3535 231 000 0000 002	HAL RETIREMENT-E	\$400.00	\$35.60	\$464.54	116.14
01 3535 237 000 0000 001	HAL RETIREMENT-S	\$0.00	\$0.00	\$0.00	0.00
01 3535 237 000 0000 002	HAL RETIREMENT-E	\$150.00	\$12.23	\$159.53	106.35
01 3535 281 000 0000 001	HAL-HSA Deduction-SEC.	\$0.00	\$0.00	\$0.00	0.00
<b>3535</b>	<b>High Ability Learners</b>	<b>\$7,000.00</b>	<b>\$573.39</b>	<b>\$7,481.76</b>	<b>106.88</b>
01 3551 111 000 0000 001	REVISION ACTION-REGULAR SALARIES	\$0.00	\$0.00	\$0.00	0.00
01 3551 123 000 0000 001	REVISION ACTION-SUBSTITUTE SALARIES	\$0.00	\$0.00	\$0.00	0.00
01 3551 159 000 0000 001	REVISION ACTION-REGULAR STIPEND	\$0.00	\$0.00	\$0.00	0.00
01 3551 211 000 0000 001	REVISION ACTION-HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	0.00
01 3551 221 000 0000 001	REVISION ACTION-SOCIAL SECURITY	\$0.00	\$0.00	\$0.00	0.00
01 3551 231 000 0000 001	REVISION ACTION-RETIREMENT	\$0.00	\$0.00	\$0.00	0.00

**EXPENDITURE REPORT**

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Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 3551 237 000 0000 001	REVISION ACTION-RETIREMENT 1%	\$0.00	\$0.00	\$0.00	0.00
01 3551 350 000 0000 001	Technical Services - ReVISION Gr	\$0.00	\$0.00	\$0.00	0.00
01 3551 352 000 0000 001	Other Prof Services - ReVISION Grant	\$0.00	\$0.00	\$0.00	0.00
01 3551 352 000 0000 002	Other Prof Services - ReVISION Grant	\$0.00	\$0.00	\$0.00	0.00
01 3551 580 000 0000 001	Travel Trans, Meals, Hotel Revision Gr	\$0.00	\$0.00	\$0.00	0.00
01 3551 610 000 0000 001	Supplies ReVISION Gr	\$50,000.00	\$0.00	\$0.00	0.00
01 3551 610 000 0000 002	Supplies ReVISION Gr	\$0.00	\$0.00	\$0.00	0.00
01 3551 643 000 0000 001	REVISION ACTION-WEB/CLOUD SOFTWARE	\$0.00	\$0.00	\$0.00	0.00
01 3551 733 000 0000 001	ReVISION FURNITURE AND EQUIPMENT	\$0.00	\$0.00	\$0.00	0.00
<b>3551</b>	<b>ReVISION Action Grant</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 4700 352 000 0000 001	Other Professional Services-Bldg Improv	\$0.00	\$8,638.00	\$8,638.00	0.00
01 4700 420 000 0000 001	Cleaning Services-Bldg Improv	\$0.00	\$0.00	\$0.00	0.00
01 4700 450 000 0000 001	Bldg Improv Construction Services	\$0.00	\$210,537.52	\$211,082.52	0.00
01 4700 520 000 0000 001	Insurance - Building Improvements	\$0.00	\$0.00	\$0.00	0.00
01 4700 610 000 0000 001	Supplies Bldg Improvements	\$0.00	\$0.00	\$0.00	0.00
01 4700 720 000 0000 001	Buildings-Acquiring Buildings & Const	\$0.00	\$0.00	\$0.00	0.00
<b>4700</b>	<b>Building Improvements</b>	<b>\$0.00</b>	<b>\$219,175.52</b>	<b>\$219,720.52</b>	<b>0.00</b>
01 6200 111 000 0000 002	Reg Emp - Teach/Prof - Title I Pt A ESSA	\$100,000.00	\$5,059.67	\$10,119.34	10.12
01 6200 211 000 0000 002	TITLE I HEALTH INS - E	\$24,000.00	\$1,602.27	\$3,204.54	13.35
01 6200 221 000 0000 002	TITLE I SOCIAL SECURITY - E	\$7,000.00	\$383.06	\$766.12	10.94
01 6200 231 000 0000 002	TITLE I RETIREMENT - E	\$7,000.00	\$372.02	\$744.04	10.63
01 6200 237 000 0000 002	TITLE I RETIREMENT 1%- E	\$2,000.00	\$127.76	\$255.52	12.78
01 6200 350 000 0000 002	Technical Services - Title IA	\$0.00	\$0.00	\$0.00	0.00
01 6200 580 000 0000 002	Travel Trans, Meals, Hotel Title IA	\$0.00	\$0.00	\$0.00	0.00
01 6200 610 000 0000 002	Supplies Title IA	\$0.00	\$0.00	\$0.00	0.00
01 6200 610 000 1195 002	Supplies Title IA St Marys	\$0.00	\$0.00	\$2,189.00	0.00
01 6200 643 000 0000 002	Web/Cloud Based Software	\$0.00	\$0.00	\$0.00	0.00
01 6200 643 000 1195 002	Web/Cloud Based Software St. Marys	\$0.00	\$0.00	\$0.00	0.00
01 6200 650 000 0000 002	Supplies - Technology Related	\$20,000.00	\$0.00	\$0.00	0.00
<b>6200</b>	<b>Title I, Part A ESSA</b>	<b>\$160,000.00</b>	<b>\$7,544.78</b>	<b>\$17,278.56</b>	<b>10.80</b>
01 6210 111 000 1190 002	Reg Emp - Teach/Prof - Title I Pt A Acct	\$0.00	\$0.00	\$0.00	0.00
01 6210 123 000 1190 002	TITLE I ACCT SUB SALARIES-PS	\$0.00	\$0.00	\$0.00	0.00
01 6210 151 000 0000 002	Title I, Pt A Acct Add'l Comp -Teacher	\$0.00	\$0.00	\$0.00	0.00
01 6210 159 000 0000 002	TITLE I ACCT STIPENDS-E	\$4,000.00	\$0.00	\$0.00	0.00
01 6210 211 000 0000 002	TITLE I ACCT HEALTH INS	\$250.00	\$0.00	\$0.00	0.00
01 6210 211 000 1190 002	TITLE I ACCT HEALTH INS	\$0.00	\$0.00	\$0.00	0.00

**EXPENDITURE REPORT**

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Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 6210 221 000 0000 002	TITLE I ACCT SOC SECURITY-E	\$350.00	\$0.00	\$0.00	0.00
01 6210 221 000 1190 002	TITLE I ACCT SOC SECURITY-PS	\$0.00	\$0.00	\$0.00	0.00
01 6210 231 000 0000 002	TITLE I ACCT RETIREMENT	\$300.00	\$0.00	\$0.00	0.00
01 6210 231 000 1190 002	TITLE I ACCT RETIREMENT	\$0.00	\$0.00	\$0.00	0.00
01 6210 237 000 0000 002	TITLE I ACCT RETIREMENT 1%	\$100.00	\$0.00	\$0.00	0.00
01 6210 237 000 1190 002	TITLE I ACCT RETIREMENT 1%	\$0.00	\$0.00	\$0.00	0.00
01 6210 330 000 0000 001	Employee Training & Development Services	\$0.00	\$0.00	\$0.00	0.00
01 6210 330 000 0000 002	Employee Training & Development Services	\$0.00	\$0.00	\$0.00	0.00
01 6210 333 000 0000 002	Mileage Paid to Staff	\$0.00	\$0.00	\$0.00	0.00
01 6210 350 000 0000 002	Technical Services - Title IA Acct	\$0.00	\$0.00	\$0.00	0.00
01 6210 580 000 0000 001	Travel Trans, Meals, Hotel Title IA	\$0.00	\$0.00	\$0.00	0.00
01 6210 580 000 0000 002	Travel Trans, Meals, Hotel Title IA Acct	\$9,000.00	\$0.00	\$0.00	0.00
01 6210 610 000 0000 002	Supplies Title IA Accountability	\$0.00	\$0.00	\$0.00	0.00
01 6210 610 000 1190 002	Supplies Title IA Accountability PK	\$0.00	\$0.00	\$0.00	0.00
01 6210 643 000 0000 002	TITLE I ACCT - SOFTWARE	\$0.00	\$0.00	\$0.00	0.00
01 6210 643 000 1190 002	TITLE I ACCT-WEB BASED SOFTWARE-PS	\$0.00	\$0.00	\$0.00	0.00
01 6210 650 000 1190 002	EC COMPUTER HARDWARE	\$0.00	\$0.00	\$0.00	0.00
<b>6210</b>	<b>Title I, Part A Accountability</b>	<b>\$14,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 6310 111 000 0000 002	Reg Emp - Teach/Prof - Title II-A ESSA	\$0.00	\$0.00	\$0.00	0.00
01 6310 151 000 0000 001	TITLE IIA SALARIES-E	\$0.00	\$0.00	\$273.00	0.00
01 6310 151 000 0000 002	TITLE IIA SALARIES-E	\$0.00	\$0.00	\$2,394.00	0.00
01 6310 159 000 0000 001	TITLE IIA STIPENDS-S	\$0.00	\$0.00	\$0.00	0.00
01 6310 159 000 0000 002	TITLE IIA STIPENDS-E	\$0.00	\$0.00	\$0.00	0.00
01 6310 211 000 0000 002	TITLE IIA HEALTH INS-E	\$0.00	\$0.00	\$0.00	0.00
01 6310 221 000 0000 001	TITLE IIA SOC SEC-S	\$0.00	\$0.00	\$20.85	0.00
01 6310 221 000 0000 002	TITLE IIA SOC SEC-E	\$0.00	\$0.00	\$183.17	0.00
01 6310 231 000 0000 001	TITLE IIA RETIREMENT-S	\$0.00	\$0.00	\$20.07	0.00
01 6310 231 000 0000 002	TITLE IIA RETIREMENT-E	\$0.00	\$0.00	\$176.03	0.00
01 6310 237 000 0000 001	TITLE IIA RETIREMENT-S	\$0.00	\$0.00	\$6.88	0.00
01 6310 237 000 0000 002	TITLE IIA RETIREMENT-E	\$0.00	\$0.00	\$60.45	0.00
01 6310 330 000 0000 000	Employee Training & Development Services	\$0.00	\$0.00	\$0.00	0.00
01 6310 330 000 0000 001	Employee Training & Development Services	\$0.00	\$250.00	\$250.00	0.00
01 6310 330 000 0000 002	Employee Training & Development Services	\$10,750.00	\$0.00	\$0.00	0.00
01 6310 330 000 1108 002	Employee Trng & Devt Services Band	\$0.00	\$0.00	\$0.00	0.00
01 6310 330 000 1141 001	Employee Trng & Develop Services Music	\$0.00	\$0.00	\$0.00	0.00
01 6310 330 000 1141 002	Employee Trng & Devt Services Music	\$0.00	\$0.00	\$0.00	0.00

**EXPENDITURE REPORT**

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Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 6310 330 000 1195 001	Employee Trng Title IIA St. Marys	\$0.00	\$0.00	\$205.00	0.00
01 6310 330 000 1195 002	Employee Trng/Dev Services St. Marys	\$0.00	\$0.00	\$0.00	0.00
01 6310 333 000 0000 000	Mileage Paid to Staff Title IIA	\$0.00	\$306.69	\$519.24	0.00
01 6310 333 000 0000 001	Mileage Paid to Staff Title IIA	\$0.00	\$172.76	\$172.76	0.00
01 6310 333 000 0000 002	Mileage Paid to Staff Title IIA	\$0.00	\$48.50	\$1,171.74	0.00
01 6310 333 000 1195 000	Mileage Paid to Staff St Marys Title IIA	\$0.00	\$0.00	\$85.02	0.00
01 6310 333 000 1195 002	Mileage Paid to Staff Title IIA SM	\$0.00	\$186.39	\$186.39	0.00
01 6310 350 000 0000 001	Technical Services - Title IIA	\$0.00	\$0.00	\$0.00	0.00
01 6310 350 000 0000 002	Technical Services - Title IIA	\$0.00	\$0.00	\$0.00	0.00
01 6310 580 000 0000 000	Travel Trans, Meals, Hotel Title IIA	\$0.00	\$109.20	\$109.20	0.00
01 6310 580 000 0000 001	Travel Trans, Meals, Hotel Title IIA	\$9,000.00	\$243.36	\$243.36	2.70
01 6310 580 000 0000 002	Travel Trans, Meals, Hotel Title IIA	\$9,000.00	\$62.64	\$953.57	10.60
01 6310 580 000 1108 001	Travel Trans Meals Hotel Title IIA Band	\$0.00	\$0.00	\$0.00	0.00
01 6310 580 000 1141 001	Travel Trans Meals Hotel Title IIA Music	\$0.00	\$0.00	\$0.00	0.00
01 6310 580 000 1141 002	Travel Trans Meals Hotel Title IIA Music	\$0.00	\$0.00	\$0.00	0.00
01 6310 580 000 1148 001	Travel Trans, Meals, Hotel Title IIA Sci	\$0.00	\$0.00	\$0.00	0.00
01 6310 580 000 1190 002	Travel Trans, Meals, Hotel Title IIA PK	\$0.00	\$0.00	\$0.00	0.00
01 6310 580 000 1195 002	TravelTrans, Meals, Hotel Title IIA SM	\$0.00	\$3.26	\$3.26	0.00
01 6310 610 000 0000 001	Supplies Title IIA	\$0.00	\$0.00	\$0.00	0.00
01 6310 610 000 0000 002	Supplies Title IIA	\$0.00	\$0.00	\$0.00	0.00
01 6310 643 000 0000 002	TITLE IIA WEB/CLOUD BASED SOFTWARE	\$0.00	\$0.00	\$0.00	0.00
<b>6310</b>	<b>Title II, Part A ESSA</b>	<b>\$28,750.00</b>	<b>\$1,382.80</b>	<b>\$7,033.99</b>	<b>25.87</b>
01 6315 123 000 0000 001	TITLE IIB MATH/SCI SUB SALARY-S	\$0.00	\$0.00	\$0.00	0.00
01 6315 159 000 0000 001	TITLE IIB MATH/SCI STIPENDS-S	\$0.00	\$0.00	\$0.00	0.00
01 6315 221 000 0000 001	TITLE IIB MATH/SCI SOC SEC-S	\$0.00	\$0.00	\$0.00	0.00
01 6315 231 000 0000 001	TITLE IIB MATH/SCI RETIREMENT-S	\$0.00	\$0.00	\$0.00	0.00
01 6315 237 000 0000 001	TITLE IIB MATH/SCI RETIREMENT-S	\$0.00	\$0.00	\$0.00	0.00
01 6315 580 000 0000 001	Travel Trans, Meals, Hotel Title IIB	\$0.00	\$0.00	\$0.00	0.00
<b>6315</b>	<b>Title II, Part B: Math &amp; Science</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 6404 111 000 0000 002	Reg Emp - Teach/Prof - IDEA-B - B-4	\$0.00	\$0.00	\$0.00	0.00
01 6404 111 002 0000 002	Reg Emp - Teach/Prof - IDEA-B - B-2	\$2,000.00	\$2,128.02	\$4,256.04	212.80
01 6404 111 005 0000 002	Reg Emp - Teach/Prof - IDEA-B - 3-5	\$27,000.00	\$4,734.17	\$9,468.34	35.07
01 6404 112 005 0000 002	Reg Emp - Instr Aides - IDEA-B - 3-5	\$10,000.00	\$678.30	\$1,193.06	11.93
01 6404 122 000 0000 002	PS SUB AIDES SALARIES	\$0.00	\$0.00	\$0.00	0.00
01 6404 123 000 0000 002	Temp Emp - Teach/Prof - Sub - IDEA-B	\$0.00	\$0.00	\$0.00	0.00
01 6404 123 002 0000 002	Temp Emp - Teach/Prof - Sub - IDEA-B B-2	\$100.00	\$12.50	\$12.50	12.50

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01 6404 123 005 0000 002	Temp Emp - Teach/Prof - Sub - IDEA-B 3-5	\$100.00	\$50.00	\$50.00	50.00
01 6404 150 002 0000 002	TRANSLATOR SALARIES-B-2	\$0.00	\$0.00	\$0.00	0.00
01 6404 150 005 0000 002	TRANSLATOR SALARIES-3-5	\$0.00	\$0.00	\$0.00	0.00
01 6404 159 002 0000 002	PRESCHOOL STIPENDS	\$0.00	\$0.00	\$0.00	0.00
01 6404 159 005 0000 002	PRESCHOOL STIPENDS	\$0.00	\$0.00	\$0.00	0.00
01 6404 211 000 0000 002	PRESCHOOL-HEALTH INS	\$0.00	\$0.00	\$0.00	0.00
01 6404 211 002 0000 002	PRESCHOOL-HEALTH INS B-2	\$1,000.00	\$761.07	\$1,522.14	152.21
01 6404 211 005 0000 002	PRESCHOOL-HEALTH INS 3-5	\$12,000.00	\$1,442.05	\$2,884.10	24.03
01 6404 212 000 0000 002	Group Insurance - Instructional Aides	\$0.00	\$0.00	\$0.00	0.00
01 6404 221 000 0000 002	PRESCHOOL SOCIAL SECURITY	\$0.00	\$0.00	\$0.00	0.00
01 6404 221 002 0000 002	PRESCHOOL SOCIAL SECURITY- B-2	\$200.00	\$158.06	\$316.12	158.06
01 6404 221 005 0000 002	PRESCHOOL SOCIAL SECURITY- 3-5	\$2,500.00	\$344.08	\$688.16	27.53
01 6404 222 005 0000 002	Soc Sec IDEA Part B	\$0.00	\$51.89	\$91.27	0.00
01 6404 223 002 0000 002	Social Security - SPED - Subs B-2 PS	\$0.00	\$0.96	\$0.96	0.00
01 6404 223 005 0000 002	Social Security - SPED - Subs 3-5 PS	\$0.00	\$3.83	\$3.83	0.00
01 6404 231 000 0000 002	PRESCHOOL RETIREMENT	\$0.00	\$0.00	\$0.00	0.00
01 6404 231 002 0000 002	PRESCHOOL RETIREMENT B-2	\$500.00	\$156.46	\$312.92	62.58
01 6404 231 005 0000 002	PRESCHOOL RETIREMENT 3-5	\$3,000.00	\$348.09	\$696.18	23.21
01 6404 237 000 0000 002	PRESCHOOL RETIREMENT 1%	\$0.00	\$0.00	\$0.00	0.00
01 6404 237 002 0000 002	PRESCHOOL RETIREMENT 1% B-2	\$500.00	\$53.74	\$107.48	21.50
01 6404 237 005 0000 002	PRESCHOOL RETIREMENT 1% 3-5	\$1,100.00	\$119.54	\$239.08	21.73
01 6404 320 002 0000 002	Professional Educational Services B-2	\$5,500.00	\$1,194.72	\$1,787.70	32.50
01 6404 320 005 0000 002	Professional Educational Services 3-5	\$5,750.00	\$547.38	\$790.68	13.75
01 6404 333 002 0000 002	Mileage Paid to Staff	\$0.00	\$0.00	\$0.00	0.00
01 6404 340 000 0000 002	Other Prof Services - IDEA (B-4)	\$0.00	\$0.00	\$0.00	0.00
01 6404 340 002 0000 002	Other Prof Services - IDEA (B-2)	\$0.00	\$0.00	\$0.00	0.00
01 6404 340 005 0000 002	Other Prof Services - IDEA (3-5)	\$0.00	\$0.00	\$0.00	0.00
01 6404 580 000 0000 002	Travel Trans, Meals, Hotel IDEA B-4	\$0.00	\$0.00	\$0.00	0.00
01 6404 580 002 0000 002	Travel Trans, Meals, Hotel IDEA B-2	\$0.00	\$0.00	\$0.00	0.00
01 6404 580 005 0000 002	Travel Trans, Meals, Hotel IDEA 3-5	\$0.00	\$0.00	\$0.00	0.00
01 6404 591 002 0000 002	Services Purchased from ESU/Sch Dist	\$0.00	\$600.00	\$600.00	0.00
01 6404 591 005 0000 002	Services Purchased from ESU/Sch Dist	\$0.00	\$165.00	\$165.00	0.00
01 6404 610 000 0000 002	Supplies IDEA Part B (611) B-4	\$0.00	\$0.00	\$0.00	0.00
01 6404 610 005 0000 002	Supplies IDEA Part B (611) 3-5	\$0.00	\$0.00	\$0.00	0.00
<b>6404</b>	<b>IDEA Part B (611) Base Birth to 4</b>	<b>\$71,250.00</b>	<b>\$13,549.86</b>	<b>\$25,185.56</b>	<b>35.35</b>
01 6406 340 000 0000 002	Other Prof Services - IDEA (3-4)	\$3,000.00	\$0.00	\$0.00	0.00

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<b>6406</b>	<b>IDEA Preschool (619) Ages 3-4</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 6410 111 000 0000 002	Reg Emp - Teach/Prof - IDEA-E/P	\$0.00	\$3,719.67	\$7,539.34	0.00
01 6410 111 002 0000 002	Reg Emp - Teach/Prof - IDEA-E/P - B-2	\$18,000.00	\$0.00	\$0.00	0.00
01 6410 111 005 0000 002	Reg Emp - Teach/Prof - IDEA-E/P - 3-5	\$28,000.00	\$0.00	\$0.00	0.00
01 6410 112 005 0000 002	Reg Emp - Instr Aides - IDEA E/P - 3-5	\$30,000.00	\$0.00	\$0.00	0.00
01 6410 122 000 0000 002	IDEA E/P SUB SALARIES-PS	\$0.00	\$0.00	\$0.00	0.00
01 6410 123 000 0000 002	Temp Emp - Teach/Prof - Sub - IDEA E/P	\$0.00	\$50.00	\$50.00	0.00
01 6410 123 002 0000 002	Temp Emp - Teach/Prof - Sub - IDEA E/P	\$0.00	\$0.00	\$0.00	0.00
01 6410 123 005 0000 002	SUBSTITUTE OR TEMPORARY SALARIES (3-5)	\$0.00	\$0.00	\$0.00	0.00
01 6410 150 002 0000 002	IDEA E/P- Non Instr Add'l Salaries B-2	\$0.00	\$0.00	\$0.00	0.00
01 6410 150 005 0000 002	TRANSLATOR SALARIES (3-5)	\$0.00	\$0.00	\$0.00	0.00
01 6410 151 002 0000 002	IDEA E/P - Add'l Comp Teach/Prof	\$0.00	\$0.00	\$0.00	0.00
01 6410 151 005 0000 002	IDEA E/P - Add'l Comp Teach/Prof	\$0.00	\$0.00	\$0.00	0.00
01 6410 159 002 0000 002	IDEA E/P REGULAR STIPENDS B-2	\$0.00	\$0.00	\$0.00	0.00
01 6410 159 005 0000 002	IDEA E/P REGULAR STIPENDS 3-5	\$0.00	\$0.00	\$0.00	0.00
01 6410 211 000 0000 002	IDEA E/P HEALTH INSURANCE-E	\$10,000.00	\$1,602.27	\$3,204.54	32.05
01 6410 211 002 0000 002	IDEA E/P HEALTH INSURANCE (B-2)	\$7,000.00	\$0.00	\$0.00	0.00
01 6410 211 005 0000 002	IDEA E/P HEALTH INSURANCE (3-5	\$7,500.00	\$0.00	\$0.00	0.00
01 6410 212 005 0000 002	Group Insurance - Instructional Aides	\$0.00	\$0.00	\$0.00	0.00
01 6410 220 002 0000 002	IDEA E/P FICA - Non Instructional	\$0.00	\$0.00	\$0.00	0.00
01 6410 221 000 0000 002	IDEA E/P SOCIAL SECURITY-E	\$3,000.00	\$238.21	\$484.06	16.14
01 6410 221 002 0000 002	IDEA E/P FICA B-2	\$3,000.00	\$0.00	\$0.00	0.00
01 6410 221 005 0000 002	IDEA E/P FICA 3-5	\$6,000.00	\$0.00	\$0.00	0.00
01 6410 222 005 0000 002	Social Security - Instructional Aides	\$0.00	\$0.00	\$0.00	0.00
01 6410 223 000 0000 002	Social Security - Substitute Teachers	\$0.00	\$3.82	\$3.82	0.00
01 6410 230 002 0000 002	IDEA E/P Ret-Non Instruct B-2	\$0.00	\$0.00	\$0.00	0.00
01 6410 230 005 0000 002	Retirement - Non-Instructional	\$0.00	\$0.00	\$0.00	0.00
01 6410 231 000 0000 002	IDEA E/P Retirement	\$3,000.00	\$277.18	\$554.36	18.48
01 6410 231 002 0000 002	IDEA E/P Retirement B-2	\$2,000.00	\$0.00	\$0.00	0.00
01 6410 231 005 0000 002	IDEA E/P Retirement 3-5	\$3,500.00	\$0.00	\$0.00	0.00
01 6410 232 005 0000 002	Retirement - Instructional Aides	\$0.00	\$0.00	\$0.00	0.00
01 6410 237 000 0000 002	IDEA E/P Increased Retirement	\$0.00	\$95.18	\$190.36	0.00
01 6410 237 002 0000 002	IDEA E/P Increased Retirement B-2	\$0.00	\$0.00	\$0.00	0.00
01 6410 237 005 0000 002	IDEA E/P Increased Retirement 3-5	\$0.00	\$0.00	\$0.00	0.00
01 6410 281 005 0000 002	IDEA ENROLLMENT/POVERTY - HSA Deduction	\$0.00	\$0.00	\$0.00	0.00
01 6410 340 000 0000 001	Other Prof Services - IDEA E/P	\$0.00	\$0.00	\$0.00	0.00

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01 6410 340 000 0000 002	Other Prof Services - IDEA E/P	\$0.00	\$0.00	\$0.00	0.00
01 6410 340 002 0000 002	Other Professional Services B-2 SPED	\$0.00	\$0.00	\$0.00	0.00
01 6410 340 005 0000 002	Other Professional Services 3-5 SPED	\$0.00	\$0.00	\$0.00	0.00
01 6410 580 002 0000 002	Travel Trans, Meals, Hotel IDEA E/P B-2	\$0.00	\$0.00	\$0.00	0.00
01 6410 580 005 0000 002	Travel Trans, Meals, Hotel IDEA E/P 3-5	\$0.00	\$0.00	\$0.00	0.00
01 6410 733 000 0000 002	IDEA E/P EQUIPMENT ELEM	\$0.00	\$0.00	\$0.00	0.00
<b>6410</b>	<b>IDEA Enrollment/Poverty (611)</b>	<b>\$121,000.00</b>	<b>\$5,986.33</b>	<b>\$12,026.48</b>	<b>9.94</b>
01 6412 111 000 0000 002	Reg Emp - Teach/Prof - IDEA-B Prop Share	\$11,000.00	\$0.00	\$0.00	0.00
01 6412 112 000 0000 002	Reg Emp - Instr Aides - IDEA-B - Prop Sh	\$3,316.00	\$0.00	\$0.00	0.00
01 6412 123 000 0000 002	NON PUBLIC SUB SALARIES-E	\$150.00	\$0.00	\$0.00	0.00
01 6412 159 000 0000 002	NON PUBLIC STIPENDS - E	\$0.00	\$0.00	\$0.00	0.00
01 6412 211 000 0000 002	NON PUBLIC HEALTH INS-E	\$3,500.00	\$0.00	\$0.00	0.00
01 6412 221 000 0000 002	NON PUBLIC SOC SEC-E	\$775.00	\$0.00	\$0.00	0.00
01 6412 231 000 0000 002	NON PUBLIC RETIREMENT-E	\$775.00	\$0.00	\$0.00	0.00
01 6412 237 000 0000 002	NON PUBLIC RETIREMENT 1%-E	\$300.00	\$0.00	\$0.00	0.00
01 6412 320 000 0000 002	Professional Educational Services	\$0.00	\$482.25	\$640.25	0.00
01 6412 340 000 0000 002	Other Prof Services - IDEA Prop Share	\$0.00	\$0.00	\$0.00	0.00
01 6412 580 000 0000 002	Travel Trans, Meals, Hotel Prop Share	\$0.00	\$0.00	\$0.00	0.00
<b>6412</b>	<b>IDEA Part B Proportionate Share</b>	<b>\$19,816.00</b>	<b>\$482.25</b>	<b>\$640.25</b>	<b>3.23</b>
01 6415 123 000 0000 001	SCIP GRANT-SUBSTITUTE	\$0.00	\$0.00	\$0.00	0.00
01 6415 159 000 0000 002	SCIP GRANT-STIPEND - E	\$0.00	\$0.00	\$0.00	0.00
01 6415 221 000 0000 002	SCIP GRANT-SOCIAL SECURITY	\$0.00	\$0.00	\$0.00	0.00
01 6415 231 000 0000 002	SCIP GRANT-RETIREMENT-E	\$0.00	\$0.00	\$0.00	0.00
01 6415 237 000 0000 002	SCIP GRANT-RETIREMENT-E	\$0.00	\$0.00	\$0.00	0.00
<b>6415</b>	<b>IDEA Special Projects</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 6418 123 000 0000 002	IDEA SUBSTITITE SALARIES - PS	\$0.00	\$0.00	\$600.00	0.00
01 6418 223 000 0000 002	Soc Sec IDEA Part B PEaK - Subs	\$0.00	\$0.00	\$45.90	0.00
01 6418 580 000 0000 002	TravelTrans, Meals, Hotel IDEA Pt B PEaK	\$0.00	\$0.00	\$357.00	0.00
<b>6418</b>	<b>IDEA Part B PEaK Projects</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,002.90</b>	<b>0.00</b>
01 6690 123 000 0000 001	OTHER FED-SUB SALARIES-S	\$0.00	\$0.00	\$0.00	0.00
01 6690 123 000 0000 002	OTHER FED-SUB SALARIES-E	\$0.00	\$0.00	\$0.00	0.00
01 6690 159 000 0000 002	STIPENDS (PBIS)	\$7,500.00	\$0.00	\$0.00	0.00
01 6690 221 000 0000 001	OTHER FED-SOCIAL SECURITY-S	\$0.00	\$0.00	\$0.00	0.00
01 6690 221 000 0000 002	OTHER FED-SOCIAL SECURITY-E	\$0.00	\$0.00	\$0.00	0.00
01 6690 231 000 0000 002	OTHER FED-RETIREMENT-E	\$0.00	\$0.00	\$0.00	0.00
01 6690 237 000 0000 002	OTHER FED-RETIREMENT 1%-E	\$0.00	\$0.00	\$0.00	0.00

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01 6690 350 000 0000 002	Technical Services - Other Fed Non-Cat	\$0.00	\$0.00	\$0.00	0.00
01 6690 580 000 0000 002	Travel Trans, Meals, Hotel Other Fed	\$0.00	\$0.00	\$0.00	0.00
<b>6690</b>	<b>Other Fed Non-Categorical Exp</b>	<b>\$7,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 6700 123 000 0000 001	PERKINS GRANT SUB SALARY-S	\$0.00	\$0.00	\$0.00	0.00
01 6700 159 000 0000 001	PERKINS GRANT STIPEND - S	\$6,000.00	\$0.00	\$0.00	0.00
01 6700 221 000 0000 001	PERKINS SOC. SEC.-S	\$0.00	\$0.00	\$0.00	0.00
01 6700 231 000 0000 001	PERKINS RETIREMENT-SEC	\$0.00	\$0.00	\$0.00	0.00
01 6700 237 000 0000 001	PERKINS RETIREMENT-SEC	\$0.00	\$0.00	\$0.00	0.00
01 6700 330 000 0000 000	Employee Trng & Develop Services Perkins	\$0.00	\$0.00	\$0.00	0.00
01 6700 330 000 0000 001	Employee Trng & Develop Services Perkins	\$0.00	\$0.00	\$0.00	0.00
01 6700 330 000 0000 002	Employee Trng & Develop Services Perkins	\$0.00	\$0.00	\$0.00	0.00
01 6700 580 000 0000 000	Travel Exp Trans, Meals, Hotel Perkins	\$0.00	\$0.00	\$0.00	0.00
01 6700 580 000 0000 001	Travel Trans, Meals, Hotel Perkins	\$0.00	\$0.00	\$0.00	0.00
01 6700 580 000 0000 002	Travel Trans, Meals, Hotel Perkins	\$0.00	\$0.00	\$0.00	0.00
01 6700 610 000 0000 001	Supplies Fed Voc & Applied Tech Perkins	\$0.00	\$0.00	\$0.00	0.00
01 6700 650 000 0000 001	Supplies - Technology Related	\$0.00	\$0.00	\$0.00	0.00
<b>6700</b>	<b>Fed Voc &amp; Applied Tech (Perkins)</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 6915 112 000 0000 002	Reg Emp - Instr Aides - Title I-C ESSA	\$0.00	\$0.00	\$0.00	0.00
01 6915 159 000 0000 001	TITLE IC MIGRANT ED STIPENDS-S	\$4,300.00	\$0.00	\$0.00	0.00
01 6915 159 000 0000 002	TITLE IC MIGRANT ED STIPENDS-E	\$0.00	\$0.00	\$0.00	0.00
01 6915 221 000 0000 001	TITLE IC MIGRANT ED SS-S	\$300.00	\$0.00	\$0.00	0.00
01 6915 221 000 0000 002	TITLE IC MIGRANT ED SS-E	\$0.00	\$0.00	\$0.00	0.00
01 6915 231 000 0000 001	TITLE IC MIGRANT ED RETIRE-S	\$300.00	\$0.00	\$0.00	0.00
01 6915 231 000 0000 002	TITLE IC MIGRANT ED RETIRE-E	\$0.00	\$0.00	\$0.00	0.00
01 6915 237 000 0000 001	TITLE IC MIGRANT RETIRE 1%-S	\$100.00	\$0.00	\$0.00	0.00
01 6915 237 000 0000 002	TITLE IC MIGRANT RETIRE 1%-E	\$0.00	\$0.00	\$0.00	0.00
01 6915 580 000 0000 001	Travel Trans, Meals, Hotel Title IC Migr	\$0.00	\$0.00	\$0.00	0.00
01 6915 610 000 0000 002	Supplies Title IC Migratory Children	\$0.00	\$0.00	\$0.00	0.00
<b>6915</b>	<b>Title I, Part C ESSA Migratory Children</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 6925 112 000 0000 001	Reg Emp - Instr Aides - Title III - ESSA	\$5,000.00	\$457.43	\$904.80	18.10
01 6925 123 000 0000 002	TITLE III ESL SALARY-E	\$0.00	\$0.00	\$0.00	0.00
01 6925 132 000 0000 001	TITLE III ESL SALARY-S	\$0.00	\$0.00	\$0.00	0.00
01 6925 211 000 0000 001	TITLE III NCLB - LEP INSURANCE-S	\$0.00	\$0.00	\$0.00	0.00
01 6925 212 000 0000 001	Group Insurance - Instructional Aides	\$0.00	\$144.78	\$289.57	0.00
01 6925 221 000 0000 001	TITLE III NCLB - LEP SOC SEC-S	\$0.00	\$0.00	\$0.00	0.00
01 6925 222 000 0000 001	Social Security - Instructional Aides	\$0.00	\$34.99	\$69.21	0.00

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October 2018

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 6925 231 000 0000 001	TITLE III NCLB - LEP RET-S	\$0.00	\$0.00	\$0.00	0.00
01 6925 232 000 0000 001	Retirement - Instructional Aides	\$0.00	\$33.63	\$66.53	0.00
01 6925 237 000 0000 001	TITLE III NCLB - LEP RET 1%-S	\$0.00	\$11.55	\$22.85	0.00
01 6925 510 000 0000 002	Student Transportation Services	\$0.00	\$0.00	\$0.00	0.00
01 6925 580 000 0000 001	Travel Trans, Meals, Hotel Title III ELL	\$0.00	\$0.00	\$0.00	0.00
01 6925 580 000 0000 002	Travel Trans, Meals, Hotel Title III ELL	\$0.00	\$0.00	\$0.00	0.00
01 6925 650 000 0000 001	TITLE III-LEP COMPUTER HARDWARE	\$0.00	\$0.00	\$0.00	0.00
01 6925 650 000 0000 002	TITLE III-LEP COMPUTER HARDWARE	\$0.00	\$0.00	\$0.00	0.00
<b>6925</b>	<b>Title III ESSA ELL</b>	<b>\$5,000.00</b>	<b>\$682.38</b>	<b>\$1,352.96</b>	<b>27.06</b>
01 6926 650 000 0000 001	TITLE III-IMMGRANT COMPUTER HARDWARE	\$0.00	\$0.00	\$0.00	0.00
01 6926 650 000 0000 002	TITLE III-IMMGRANT COMPUTER HARDWARE	\$0.00	\$0.00	\$0.00	0.00
<b>6926</b>	<b>Title III ESSA - Immigrant</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01 6967 112 000 0000 001	Reg Emp - Instr Aides - Title IV-A ESSA	\$0.00	\$0.00	\$0.00	0.00
01 6967 112 000 0000 002	Reg Emp - Instr Aides - Title IV-A ESSA	\$0.00	\$0.00	\$0.00	0.00
01 6967 212 000 0000 001	Group Insurance - Instructional Aides	\$0.00	\$0.00	\$0.00	0.00
01 6967 212 000 0000 002	Group Insurance - Instructional Aides	\$0.00	\$0.00	\$0.00	0.00
01 6967 221 000 0000 001	TITLE IV SOCIAL SECURITY-S	\$0.00	\$0.00	\$0.00	0.00
01 6967 221 000 0000 002	TITLE IV SOCIAL SECURITY-E	\$0.00	\$0.00	\$0.00	0.00
01 6967 222 000 0000 001	Social Security - Instructional Aides	\$0.00	\$0.00	\$0.00	0.00
01 6967 222 000 0000 002	Social Security - Instructional Aides	\$0.00	\$0.00	\$0.00	0.00
01 6967 232 000 0000 001	Retirement - Instructional Aides	\$0.00	\$0.00	\$0.00	0.00
01 6967 232 000 0000 002	Retirement - Instructional Aides	\$0.00	\$0.00	\$0.00	0.00
01 6967 237 000 0000 001	Increased Retirement	\$0.00	\$0.00	\$0.00	0.00
01 6967 237 000 0000 002	Increased Retirement	\$0.00	\$0.00	\$0.00	0.00
01 6967 282 000 0000 001	Health Benefits (HSA) - Inst Aides	\$0.00	\$0.00	\$0.00	0.00
01 6967 282 000 0000 002	Health Benefits (HSA) - Inst Aides	\$0.00	\$0.00	\$0.00	0.00
01 6967 320 000 0000 000	Prof Educational Services Title IV	\$0.00	\$1,000.00	\$1,000.00	0.00
01 6967 330 000 0000 000	Employee Training & Development Services	\$17,500.00	\$0.00	\$0.00	0.00
01 6967 350 000 0000 002	Technical Services - Title IV	\$0.00	\$0.00	\$0.00	0.00
01 6967 580 000 0000 001	Travel Trans, Meals, Hotel Title IV A	\$0.00	\$0.00	\$0.00	0.00
01 6967 580 000 0000 002	Travel Trans, Meals, Hotel Title IV A	\$1,000.00	\$0.00	\$0.00	0.00
01 6967 610 000 0000 001	Supplies Title IVA Competitive	\$12,000.00	\$0.00	\$0.00	0.00
01 6967 610 000 0000 002	Supplies Title IVA Competitive	\$10,000.00	\$0.00	\$0.00	0.00
01 6967 610 000 1195 001	Supplies Title IV Competitive St. Marys	\$0.00	\$3,686.43	\$3,713.63	0.00
01 6967 643 000 0000 001	TITLE IV WEB/CLOUD BASED SOFTWARE S	\$0.00	\$0.00	\$0.00	0.00

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01 6967 650 000 1195 001	SuppliesTechnology Related Title IV SM	\$0.00	\$409.66	\$409.66	0.00
<b>6967</b>	<b>Title IV, Part A ESSA Student Support</b>	<b>\$40,500.00</b>	<b>\$5,096.09</b>	<b>\$5,123.29</b>	<b>22.41</b>
01 6968 110 000 0000 002	Reg Emp - Non-Instr - 21st CCLC	\$0.00	\$6,462.42	\$10,729.00	0.00
01 6968 112 000 0000 002	Reg Emp - Instr Aides - 21st CCLC	\$41,000.00	\$0.00	\$0.00	0.00
01 6968 122 000 0000 002	21ST CENTURY SUB SALARY-E	\$0.00	\$0.00	\$0.00	0.00
01 6968 130 000 0000 002	21ST CENTURY SALARY-S	\$0.00	\$488.01	\$488.01	0.00
01 6968 159 000 0000 002	21ST CENTURY SALARY-E	\$0.00	\$0.00	\$0.00	0.00
01 6968 220 000 0000 002	Soc SecTitle IV Part B ESSA 21st CCLC	\$0.00	\$531.69	\$858.10	0.00
01 6968 221 000 0000 002	21ST CENTURY SOC. SEC.-E	\$4,100.00	\$0.00	\$0.00	0.00
01 6968 222 000 0000 002	Social Security - Instructional Aides	\$0.00	\$0.00	\$0.00	0.00
01 6968 230 000 0000 002	Ret - Title IV Part B ESSA 21st CCLC	\$0.00	\$294.56	\$516.55	0.00
01 6968 231 000 0000 002	21ST CENTURY RET. - E	\$3,000.00	\$0.00	\$0.00	0.00
01 6968 232 000 0000 002	Retirement - Instructional Aides	\$0.00	\$0.00	\$0.00	0.00
01 6968 237 000 0000 002	21ST CENTURY RET. - E	\$500.00	\$101.14	\$177.36	35.47
01 6968 352 000 0000 002	Other Prof Services - Title IV 21st CCLC	\$0.00	\$0.00	\$0.00	0.00
01 6968 580 000 0000 002	Travel Trans, Meals, Hotel 21st CCLC	\$0.00	\$0.00	\$0.00	0.00
01 6968 610 000 0000 002	Supplies 21st CCLC Dev Eagles	\$1,430.00	\$0.00	\$0.00	0.00
<b>6968</b>	<b>Title IV, Part B ESSA 21st CCLC</b>	<b>\$50,030.00</b>	<b>\$7,877.82</b>	<b>\$12,769.02</b>	<b>25.52</b>
01 6990 151 000 0000 002	Employee Training & Development Services	\$0.00	\$0.00	\$127.63	0.00
01 6990 221 000 0000 002	Soc Sec - Other Federal Categorical	\$0.00	\$0.00	\$9.76	0.00
01 6990 231 000 0000 002	Ret - Other Federal Categorical	\$0.00	\$0.00	\$9.38	0.00
01 6990 237 000 0000 002	Inc Ret - Other Federal Categorical	\$0.00	\$0.00	\$3.22	0.00
01 6990 330 000 0000 002	Employee Training & Development Services	\$0.00	\$0.00	\$0.00	0.00
01 6990 333 000 0000 002	Mileage Paid to Staff Other Fed Categ	\$0.00	\$0.00	\$0.00	0.00
<b>6990</b>	<b>Other Federal Categorical</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$149.99</b>	<b>0.00</b>
01 8000 913 000 0000 001	Transfers to Activities Fund	\$51,000.00	\$0.00	\$51,000.00	100.00
<b>8000</b>	<b>TRANSFERS</b>	<b>\$51,000.00</b>	<b>\$0.00</b>	<b>\$51,000.00</b>	<b>100.00</b>
01 9000 759 000 0000 002	NON-PROGRAM TRANSFERS TO BUILDING FUND	\$0.00	\$0.00	\$0.00	0.00
<b>9000</b>	<b>NON-PROGRAMMED EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>
01	General Fund	\$12,365,992.00	\$1,239,075.13	\$2,168,159.20	17.69

**EXPENDITURE REPORT**  
October 2018

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget
	<b>Grand Total:</b>	\$12,365,992.00	\$1,239,075.13	\$2,168,159.20	17.69