

Regular Board of Education Meeting
Monday, June 10, 2019 7:30 PM

Boone Central Middle School Library
203 Widaman
Petersburg, NE 68652

Agenda

1. Open the Meeting - Call to Order
2. Approval of Absent Board Members if Necessary
3. Welcome Guests
4. Consent Agenda
 1. Meeting Agenda and Previous Meeting Minutes
 2. Bill Roster and Financial Reports
5. Board Committee Reports
6. Action Items
 1. Petersburg Middle School - Discuss and take action regarding closure
 2. Board Policy - Design Build Contracts
 3. 2019/20 Non-Certified Staff Wages
 4. 2018-2020 Athletic Interlocal Cooperative Agreement Amendment
 5. Real Estate Property Purchase - 604 S. 6th Street, Albion
7. Next Meeting Date
8. Questions by the Media
9. Adjournment

Regular Board of Education Meeting

Monday, May 13, 2019 7:30 PM

Boone Central High School Library

605 South 6th St.

Albion, NE 68620

Karrie Fogleman: Present

Justin Frey: Present

Ed Knott: Present

Kathleen Rolf: Present

Tim Stopak: Present

Darren Wright: Absent

1. Open the Meeting - Call to Order

Motion to approve the meeting open and properly posted by advance notice at 7:35 p.m. This motion, made by Ed Knott and seconded by Kathleen Rolf, Passed.

Karrie Fogleman: Yea, Justin Frey: Yea, Ed Knott: Yea, Kathleen Rolf: Yea, Tim Stopak: Yea
Yea: 5, Nay: 0

2. Approval of Absent Board Members if Necessary

Motion to approve the absence of Board Member Darren Wright for personal reasons. This motion, made by Justin Frey and seconded by Ed Knott, Passed.

Karrie Fogleman: Yea, Justin Frey: Yea, Ed Knott: Yea, Kathleen Rolf: Yea, Tim Stopak: Yea
Yea: 5, Nay: 0

3. Welcome Guests

4. Consent Agenda

Motion to approve the Consent Agenda and the bills, and to authorize the Board President and Treasurer to sign and validate all the checks as presented. This motion, made by Ed Knott and seconded by Justin Frey, Passed.

Karrie Fogleman: Yea, Justin Frey: Yea, Ed Knott: Yea, Kathleen Rolf: Yea, Tim Stopak: Yea
Yea: 5, Nay: 0

4.1. Previous Meeting Minutes

4.2. Bill Roster and Financial Reports

5. Board Committee Reports

Negotiations committee has been working on the non-certified staff salaries. A final recommendation will be ready for consideration at the June regular board of education meeting.

5.1. Boone Central Middle School Feasibility Study Update

The Facility Committee and Mrs. Hardwick met with Dr. Goss and Mr. Steve Wolf to review the draft of the feasibility study. Additional information was requested. The Feasibility Study will be presented once it is finalized.

5.2. Athletic Cooperative Agreement

Following cooperative committee meetings held this spring Boone Central presented an amended agreement for the current term and a revised, non-negotiable agreement that pertained to the next two-year term beginning August 2020 and running through July 2022. The amended agreement and the new agreement both contained the same information which included changing the name of the cooperative program and teams to "Boone Central", and all new or replacement team uniforms shall reflect the name "Boone Central" or "Cardinals. Additions to both agreements noted that the Boone Central Athletic Director will serve as the Cooperative Athletic Director, and details pertaining to the shared responsibility of providing athletic trainer services.

6. Administrative Reports

6.1. Elementary Principal

Mr. Theis reviewed end-of-the year activities and programs taking place at the elementary and presented NWEA MAP assessment data for K-5th grade students.

6.2. Middle School Principal

Mr. Schutt reviewed end-of-the year activities and programs taking place at the middle school and updated the board on assessment information. Curriculum for high school science and middle school guidance were reviewed and discussed.

6.3. High School Principal

Mr. Kravig reviewed end-of-the year activities and programs taking place at the high school and presented NWEA MAP assessment achievement and growth data for 9th -12th students.

6.4. Activities Director

2019/20 coaching changes noted were Justin Harris and Stacy Petersen - Cross Country, Jeff Hrabik - Head Softball, Braxton Staack - Asst. Wrestling, Trever Korte - Asst. Boys Basketball, Arnie Johnson - Head Jr. High Football, Kyra Johnston - Cheer Sponsor.

6.4.1. Coaching and Sponsor Assignments for 2019-20

6.5. Superintendent

EMC Insurance Claim for damages to the Art Room due to fire sprinkler line burst in January was finalized and closed. Total damages of \$18,412 were completely covered by insurance and Sampson Construction.

7. Public Comment

8. Action Items

8.1. Resignation Request - Mr. Sam McCormick, Mrs. Katie Stone

Motion to approve resignations requests from Mr. Sam McCormick and Mrs. Katie Stone effective at the end of the 18/19 school year. This motion, made by Karrie Fogleman and seconded by Ed Knott, Passed.

Karrie Fogleman: Yea, Justin Frey: Yea, Ed Knott: Yea, Kathleen Rolf: Yea, Tim Stopak: Yea
Yea: 5, Nay: 0

8.2. Teacher Contract - Ms. Emma Grape, Mr. Trevor Korte, Mrs. Alexa Kneivel

Motion to approve teaching contracts for Mr. Trevor Korte, Ms. Emma Grape, and Mrs. Alexa Kneivel for the 19/20 school year as presented. This motion, made by Kathleen Rolf and seconded by Karrie Fogleman, Passed.

Karrie Fogleman: Yea, Justin Frey: Yea, Ed Knott: Yea, Kathleen Rolf: Yea, Tim Stopak: Yea
Yea: 5, Nay: 0

8.3. Speech Language Pathologist Contract

Motion to approve Speech Language Pathologist contract for Ms. Aimee Adams for the 19/20 school year as presented. This motion, made by Kathleen Rolf and seconded by Ed Knott, Passed.

Karrie Fogleman: Yea, Justin Frey: Yea, Ed Knott: Yea, Kathleen Rolf: Yea, Tim Stopak: Yea
Yea: 5, Nay: 0

8.4. Superintendent Authorization to Administrate and Receive all State and Federal Funds

Motion to authorize Superintendent Hardwick to Administrate and Receive all State and Federal Funds. This motion, made by Justin Frey and seconded by Ed Knott, Passed.

Karrie Fogleman: Yea, Justin Frey: Yea, Ed Knott: Yea, Kathleen Rolf: Yea, Tim Stopak: Yea
Yea: 5, Nay: 0

8.5. Superintendent as Purchasing Agent for the District

Motion to approve Superintendent Hardwick as Purchasing Agent for the District. This motion, made by Ed Knott and seconded by Karrie Fogleman, Passed.

Karrie Fogleman: Yea, Justin Frey: Yea, Ed Knott: Yea, Kathleen Rolf: Yea, Tim Stopak: Yea
Yea: 5, Nay: 0

8.6. Superintendent Contract and Salary

Motion to approve superintendent contract and salary as presented for the 2019/20 school year. This motion, made by Ed Knott and seconded by Justin Frey, Passed.

Karrie Fogleman: Yea, Justin Frey: Yea, Ed Knott: Yea, Kathleen Rolf: Yea, Tim Stopak: Yea
Yea: 5, Nay: 0

Two year contract beginning July 1, 2019 through June 30, 2021 including salary of \$140,500 for the 2019/20 school year. No other changes were made to the superintendent contract.

8.7. High School Science Curriculum

Motion to approve purchase of Science curriculum for high school Chemistry, Physics, Biology, and Anatomy/Physiology as presented. This motion, made by Ed Knott and seconded by Kathleen Rolf, Passed.

Karrie Fogleman: Yea, Justin Frey: Yea, Ed Knott: Yea, Kathleen Rolf: Yea, Tim Stopak: Yea
Yea: 5, Nay: 0

8.8. Director of Curriculum, Assessment and Instruction Contract

Motion to approve Director of Curriculum, Assessment and Instruction Contract as presented. This motion, made by Kathleen Rolf and seconded by Ed Knott, Passed.

Karrie Fogleman: Yea, Justin Frey: Yea, Ed Knott: Yea, Kathleen Rolf: Yea, Tim Stopak: Yea
Yea: 5, Nay: 0

8.9. Middle School Guidance Counseling Curriculum

Motion to approve 5 year agreement for purchase of Second Step Middle School Guidance Curriculum. This motion, made by Karrie Fogleman and seconded by Kathleen Rolf, Passed.

Karrie Fogleman: Yea, Justin Frey: Yea, Ed Knott: Yea, Kathleen Rolf: Yea, Tim Stopak: Yea
Yea: 5, Nay: 0

8.10. 2019-20 Non-Certified Staff Wages

Motion to table 2019-20 non-certified wages until June regular board of education meeting. This motion, made by Ed Knott and seconded by Kathleen Rolf, Passed.

Karrie Fogleman: Yea, Justin Frey: Yea, Ed Knott: Yea, Kathleen Rolf: Yea, Tim Stopak: Yea
Yea: 5, Nay: 0

9. Next Meeting Date

Regular Board of Education Meeting Monday, June 10, 2019 @ 7:30 p.m. at Petersburg Middle School.

10. Questions by the Media Adjournment

Meeting adjourned at 8:36 p.m.

Chairperson

Superintendent

Fund: 05 ACTIVITIES FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0094	FUND BALANCE	515.00	0.00	0.00	0.00	515.00
05 704 0095	ELEM PTO	141.00	0.00	0.00	0.00	141.00
05 704 0096	ELEM JEANS ON FRIDAY	340.00	0.00	0.00	0.00	340.00
05 704 0097	WRESTLING CLUB	233.23	200.00	0.00	0.00	33.23
05 704 0098	SKILLS USA	1,281.54	1,296.13	0.00	0.00	(14.59)
05 704 0099	EHA WELLNESS	369.50	51.10	0.00	0.00	318.40
05 704 0101	BC CLUB	2,906.53	0.00	0.00	0.00	2,906.53
05 704 0102	ACADEMIC HONORS	3,268.52	145.58	6.00	0.00	3,128.94
05 704 0103	WRESTLING COACH ACCOUNT	28.36	0.00	0.00	0.00	28.36
05 704 0104	ACTIVITY INTEREST	10,301.01	79.96	491.16	0.00	10,712.21
05 704 0105	ACTIVITY TICKET	14,968.92	0.00	35.00	0.00	15,003.92
05 704 0106	CLASS OF 2014	0.00	0.00	0.00	0.00	0.00
05 704 0108	AG SHOP	86.62	0.00	0.00	0.00	86.62
05 704 0110	SINGING ACROSS NEBRASKA	162.18	0.00	0.00	0.00	162.18
05 704 0111	CONCESSIONS	13,878.26	0.00	860.07	0.00	14,738.33
05 704 0113	ATHLETICS	(11,732.41)	9,290.76	0.00	0.00	(21,023.17)
05 704 0114	BAND	3,665.16	0.00	453.00	0.00	4,118.16
05 704 0116	CLOSE UP FUND RAISER	2,818.58	0.00	0.00	0.00	2,818.58
05 704 0118	CLASS OF 2017	(98.00)	0.00	0.00	0.00	(98.00)
05 704 0119	CHEERLEADERS	2,918.79	0.00	0.00	0.00	2,918.79
05 704 0120	CHORAL CLINIC	4,334.18	0.00	0.00	0.00	4,334.18
05 704 0121	STUDENT CHROMEBOOKS	7,782.30	0.00	467.25	0.00	8,249.55
05 704 0125	CROSS COUNTRY COACH ACCT	155.34	0.00	0.00	0.00	155.34
05 704 0126	JEANS ON FRIDAY SCHOLARSHIP	330.00	0.00	0.00	0.00	330.00
05 704 0127	COFFEE FUND	333.64	296.68	237.30	0.00	274.26
05 704 0129	CLASS OF 2011	0.00	0.00	0.00	0.00	0.00
05 704 0130	FBLA	(372.38)	4,528.00	1,567.80	0.00	(3,332.58)
05 704 0131	KEY FOB DEPOSIT	10.00	0.00	0.00	0.00	10.00
05 704 0132	FFA	28,886.88	8,536.75	3,010.83	0.00	23,360.96
05 704 0133	FCCLA	(4,952.03)	8,768.28	4,554.80	0.00	(9,165.51)
05 704 0134	JEFF BUSSEY MEMORIAL	535.00	0.00	0.00	0.00	535.00
05 704 0135	CLASS OF 2021	2,395.00	0.00	415.00	0.00	2,810.00
05 704 0136	HONOR SOCIETY	1,202.82	0.00	16.00	0.00	1,218.82
05 704 0137	CLASS OF 2018	0.00	0.00	0.00	0.00	0.00
05 704 0139	PARENT TEACHER ORGANIZATION	3.75	0.00	0.00	0.00	3.75
05 704 0140	ALBION CIRCLE OF FRIENDS	65.62	0.00	0.00	0.00	65.62
05 704 0141	LIBRARY	1,139.27	0.00	1.35	0.00	1,140.62
05 704 0143	MISCELLANEOUS	(78.76)	1,781.97	3,301.59	0.00	1,440.86

Fund: 05 ACTIVITIES FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0144	BOOSTER CLUB	67,210.04	4,871.43	770.00	0.00	63,108.61
05 704 0145	CLASS OF 2019	5,934.05	3,249.50	242.00	0.00	2,926.55
05 704 0147	SOFTBALL COACH ACCT	3,248.15	0.00	0.00	0.00	3,248.15
05 704 0148	ATHLETIC DIRECTOR ACCOUNT	421.69	38.12	0.00	0.00	383.57
05 704 0149	SADD	3,506.92	614.88	0.00	0.00	2,892.04
05 704 0150	VOLLEYBALL COACH ACCT	8,354.69	0.00	0.00	0.00	8,354.69
05 704 0152	SCHOLARSHIP	1,258.54	0.00	35.35	0.00	1,293.89
05 704 0153	SCHOLARSHIP CD	5,702.13	0.00	0.00	0.00	5,702.13
05 704 0154	SPEECH	2,324.36	(417.70)	266.00	0.00	3,008.06
05 704 0155	ONE ACT	1,228.54	0.00	0.00	0.00	1,228.54
05 704 0158	STUDENT COUNCIL	1,675.13	191.90	432.90	0.00	1,916.13
05 704 0157	CULTURE CLUB	917.52	0.00	0.00	0.00	917.52
05 704 0158	CRUISIN CARDS	4,597.08	3,870.02	298.05	0.00	1,025.11
05 704 0159	A-P HOOPS COACH ACCT	10,911.49	4,275.00	1,250.00	0.00	7,886.49
05 704 0160	FOOTBALL COACH ACCT	(730.02)	0.00	0.00	0.00	(730.02)
05 704 0161	VOCAL MUSIC	8,993.60	0.00	0.00	0.00	8,993.60
05 704 0162	CLASS 2013	0.00	0.00	0.00	0.00	0.00
05 704 0163	WOOD SHOP	(1,078.99)	473.66	1,483.00	0.00	(69.65)
05 704 0164	GIRLS BASKETBALL COACH ACCT	1,757.26	200.00	480.00	0.00	2,037.26
05 704 0165	KOHTZ MEMORIAL	265.00	0.00	0.00	0.00	265.00
05 704 0166	ELEMENTARY ART FUND RAISING	632.70	0.00	0.00	0.00	632.70
05 704 0167	ELEM LIBRARY ACCOUNT	859.10	0.00	13.99	0.00	873.09
05 704 0169	CLASS OF 2012	0.00	0.00	0.00	0.00	0.00
05 704 0170	MISC T-SHIRT ACCOUNT	(600.20)	0.00	290.60	0.00	(309.60)
05 704 0171	ART CLUB ACTIVITY ACCOUNT	206.47	0.00	0.00	0.00	206.47
05 704 0172	CLASS OF 2020	6,007.08	60.00	213.00	0.00	6,160.08
05 704 0173	CLASS OF 2008	0.00	0.00	0.00	0.00	0.00
05 704 0175	CLASS OF 2016	0.00	0.00	0.00	0.00	0.00
05 704 0176	CLASS OF 2010	0.00	0.00	0.00	0.00	0.00
05 704 0177	CLASS OF 2009	0.00	0.00	0.00	0.00	0.00
05 704 0178	POST PROM	8,956.85	934.35	0.00	0.00	8,022.50
05 704 0179	DISTRICT 5 FCCLA	4,174.79	0.00	0.00	0.00	4,174.79
05 704 0180	PATHWAYS	39.12	0.00	0.00	0.00	39.12
05 704 0182	CLASS OF 2022	0.00	0.00	1,725.00	0.00	1,725.00
05 704 0185	INSTRUMENT RENTAL	14,455.63	0.00	575.00	0.00	15,030.63
05 704 0188	DANCE SQUAD	(2,485.13)	610.05	1,597.79	0.00	(1,497.39)
05 704 0190	MONSANTO GRANT	3,554.04	0.00	0.00	0.00	3,554.04
05 704 0191	CENTRACARD/ALBACARD	915.22	16.09	770.00	0.00	1,669.13

Fund: 05 ACTIVITIES FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0192	MS VOLLEYBALL COACH ACCT	1,090.60	0.00	0.00	0.00	1,090.60
05 704 0193	COUNSELOR RESOURCE FUND	960.30	0.00	0.00	0.00	960.30
05 704 0194	PERFORMING ARTS	(9,333.00)	0.00	0.00	0.00	(9,333.00)
05 704 0195	CARDINAL KIDS CLUB	33,449.57	0.00	2,716.50	0.00	36,166.07
05 704 0196	TRACK COACH ACCT	3,050.89	232.05	1,296.48	0.00	4,115.32
05 704 0197	GREEN HOUSE	(5,565.50)	5,150.03	0.00	0.00	(10,715.53)
05 704 0198	TRADITIONS	6,972.61	0.00	258.90	0.00	7,231.51
05 704 0199	SCORVISION	16,500.00	0.00	0.00	0.00	16,500.00
05 704 0200	FUND BALANCE/MUSICAL	7,285.48	1,272.52	796.27	0.00	6,809.23
05 704 0227	MS CIRCLE OF FRIENDS	76.27	0.00	0.00	0.00	76.27
05 704 0228	BAND UNIFORMS	4,642.71	0.00	90.00	0.00	4,732.71
05 704 2190	ATHLETICS	(2,696.00)	0.00	0.00	0.00	(2,696.00)
05 704 2191	HS FOOTBALL	1,830.61	1,250.00	0.00	0.00	580.61
05 704 2192	HS VOLLEYBALL	3,264.69	0.00	0.00	0.00	3,264.69
05 704 2193	HS CROSS COUNTRY	580.31	0.00	0.00	0.00	580.31
05 704 2194	HS SOFTBALL	102.04	0.00	0.00	0.00	102.04
05 704 2196	HS WRESTLING	(6,906.43)	(425.85)	0.00	0.00	(6,480.58)
05 704 2197	HS GIRLS BASKETBALL	252.30	(154.80)	0.00	0.00	407.10
05 704 2198	HS TRACK	(5,464.68)	3,690.65	1,331.00	0.00	(7,824.33)
05 704 2199	HS GIRLS GOLF	(1,542.24)	1,513.38	0.00	0.00	(3,055.62)
05 704 2200	HS BOYS GOLF	21.03	2,705.95	435.00	0.00	(2,249.92)
05 704 2201	HS BOYS BASKETBALL	(2,091.15)	0.00	0.00	0.00	(2,091.15)
05 704 4191	MS FOOTBALL	(5,818.44)	0.00	0.00	0.00	(5,818.44)
05 704 4192	MS VOLLEYBALL	(311.00)	0.00	0.00	0.00	(311.00)
05 704 4196	MS WRESTLING	(248.87)	(258.00)	0.00	0.00	9.13
05 704 4197	MS GIRLS BASKETBALL	376.00	0.00	0.00	0.00	376.00
05 704 4201	MS BOYS BASKETBALL	1,570.08	(96.75)	0.00	0.00	1,666.83
05 704 5000	HOSTING DISTRICTS	3,130.25	0.00	0.00	0.00	3,130.25
05 704 5001	DISTRICT WRESTLING	1,125.67	418.14	200.00	0.00	907.53
05 704 5002	DISTRICT SPEECH	(452.23)	0.00	0.00	0.00	(452.23)
Fund Total: 05		296,688.14	69,259.83	32,983.98	0.00	260,412.29

Fund: 09 PETERSBURG ACTIVITY FUND

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
09 804 0139	MS PTO	343.00	0.00	0.00	0.00	343.00
09 804 0154	MS SPEECH	690.00	0.00	0.00	0.00	690.00
09 804 0201	YEARBOOK	(2,831.47)	149.25	108.00	0.00	(2,872.72)
09 804 0211	CONSUMER SCIENCE	23.06	0.00	0.00	0.00	23.06
09 804 0212	STUDENT OF THE MONTH	94.89	0.00	0.00	0.00	94.89
09 804 0216	INTEREST	1,046.15	0.00	2.72	0.00	1,048.87
09 804 0217	MIDDLE SCHOOL	782.59	0.00	0.00	0.00	782.59
09 804 0218	MEDIA	1,318.48	0.00	0.00	0.00	1,318.48
09 804 0221	SPEECH	(735.00)	0.00	0.00	0.00	(735.00)
09 804 0222	STUDENT COUNCIL	7,500.06	856.59	965.50	0.00	7,608.97
09 804 0224	MISC. ACTIVITY	535.95	0.00	0.00	0.00	535.95
Fund Total: 09		8,767.71	1,005.84	1,076.22	0.00	8,838.09

AUGUST 2018 HOT LUNCH BILLS -- ALBION/PETERSBURG

BEGINNING BANK BALANCE		\$19,233.40
Ahlstedt, Ann	\$41.00	
Babl, Adam	6.50	
Brown & Saenger	\$1,429.59	
Bruland, Kayla	\$5.80	
Criss Co Inc	\$70.00	
Culligan	\$35.46	
FeeZee	\$62.49	
Hiland Dairy	\$59.44	
Michael, Nikki	\$28.85	
Moore Medical Corp	\$14.16	
Nebraska Food Distribution	\$4,244.34	
Porter, JoAnn	\$57.75	
Pyramid School Products	\$11.67	
School Nutrition Association	\$50.50	
Wordware Inc.	\$427.45	
TOTAL	\$6,545.00	
Payroll	<u>\$4,707.91</u>	
TOTAL EXPENSES FOR AUGUST	\$11,252.91	
TOTAL DEPOSITS FOR AUGUST	<u>\$26,751.46</u>	
BANK BALANCE		\$34,731.95

SEPTEMBER 2018 HOT LUNCH BILLS -- ALBION/PETERSBURG

BEGINNING BANK BALANCE		\$34,731.95
Appeara	\$363.47	
Bernard Food Ind	874.36	
Bomgaars	\$14.99	
Cash-Wa Dist	\$9,431.75	
Criss Co Inc	\$328.75	
Culligan	\$68.86	
FeeZee	\$19.82	
Hiland Dairy	\$3,341.53	
Nebraska Food Distribution	\$4,000.69	
Pegler Sysco Food	\$6,176.68	
Rae Valley Market	\$37.45	
Thompson Co	\$408.30	
Thriftyway	\$107.73	
Venducation	\$39.00	
TOTAL	\$25,213.38	
Payroll	<u>\$18,745.71</u>	
TOTAL EXPENSES FOR SEPTEMBER	\$43,959.09	
TOTAL DEPOSITS FOR SEPTEMBER	<u>\$30,515.80</u>	
BANK BALANCE		\$21,288.66

OCTOBER 2018 HOT LUNCH BILLS -- ALBION/PETERSBURG

BEGINNING BANK BALANCE		\$21,288.66
Advanced Fire & Safety	\$170.00	
Appeara	\$312.05	
Bernard Food Ind	\$113.52	
Cash-Wa Dist	\$6,182.22	
Cullligan	\$35.46	
Feezee	\$10.00	
Hiland Dairy	\$4,510.51	
Nebraska Food Distribution	\$1,592.15	
NSNA District 4	\$24.00	
Pegler Sysco Food	\$3,885.75	
Rae Valley Market	\$32.29	
Thompson Co	\$565.17	
Thriftyway	\$51.92	
 TOTAL	 \$17,485.04	
Payroll	<u>\$19,781.41</u>	
 TOTAL EXPENSES FOR OCTOBER	 \$37,266.45	
 TOTAL DEPOSITS FOR OCTOBER	 <u>\$44,409.98</u>	
 BANK BALANCE		 \$28,432.19

NOVEMBER 2018 HOT LUNCH BILLS -- ALBION/PETERSBURG

BEGINNING BANK BALANCE	\$28,432.19
------------------------	-------------

Appeara	\$316.62
Bernard Food Ind	\$113.52
Brown & Saenger	\$87.40
Cash-Wa Dist	\$5,336.44
Criss Co	\$70.00
Culligan	\$35.46
Ecolab	\$108.13
Hiland Dairy	\$5,117.29
Hobart	\$639.34
Nebraska Food Distribution	\$3,866.42
Pegler Sysco Food	\$5,380.41
Rae Valley Market	\$3.27
Thompson Co	\$172.60
Thriftyway	\$56.95

TOTAL	\$21,303.85
Payroll	<u>\$25,513.89</u>

TOTAL EXPENSES FOR NOVEMBER	\$46,817.74
-----------------------------	-------------

TOTAL DEPOSITS FOR NOVEMBER	<u>\$43,713.33</u>
-----------------------------	--------------------

BANK BALANCE	\$25,327.78
--------------	-------------

DECEMBER 2018 HOT LUNCH BILLS -- ALBION/PETERSBURG

BEGINNING BANK BALANCE	\$25,327.78
------------------------	-------------

Appeara	\$362.14
Cash-Wa Dist	\$3,939.95
Criss Co	\$135.00
Cullligan	\$35.46
Ecolab	\$108.13
Hiland Dairy	\$4,312.90
Leifeld Hardware	\$49.79
Nebraska Food Distribution	\$2,193.59
Pegler Sysco Food	\$4,193.82
Rae Valley Market	\$27.88
School Nutrition Association	\$53.50
Thompson Co	\$143.27

TOTAL	\$15,555.43
Payroll	<u>\$23,192.06</u>

TOTAL EXPENSES FOR DECEMBER	\$38,747.49
-----------------------------	-------------

TOTAL DEPOSITS FOR DECEMBER	<u>\$33,888.47</u>
-----------------------------	--------------------

BANK BALANCE	\$20,468.76
--------------	-------------

JANUARY 2019 HOT LUNCH BILLS -- ALBION/PETERSBURG

BEGINNING BANK BALANCE		\$20,468.76
Advanced Fire & Safety	\$159.00	
Appeara	\$217.77	
Cash-Wa Dist	\$3,707.37	
Culligan	\$35.46	
Hiland Dairy	\$2,665.89	
Nebraska Food Distribution	\$572.37	
Pegler Sysco Food	\$4,209.42	
Rae Valley Market	\$3.78	
Thompson Co	\$233.55	
Thriftyway	\$33.26	
UNL Extension Office	\$100.00	
TOTAL	\$11,937.87	
Payroll	<u>\$17,220.11</u>	
TOTAL EXPENSES FOR JANUARY	\$29,157.98	
TOTAL DEPOSITS FOR JANUARY	<u>\$34,281.74</u>	
BANK BALANCE		\$25,592.52

FEBRUARY 2019 HOT LUNCH BILLS -- ALBION/PETERSBURG

BEGINNING BANK BALANCE	\$25,592.52
------------------------	-------------

Appeara	\$307.87
Cash-Wa Dist	\$5,094.44
Criss Co	\$292.50
Cullligan	\$57.21
Hiland Dairy	\$3,868.98
Nebraska Food Distribution	\$3,100.97
Pegler Sysco Food	\$4,556.97
Ohnemus, Leann	\$5.95
Thompson Co	\$574.94
Thriftyway	\$10.10

TOTAL	\$17,869.93
Payroll	<u>\$22,421.08</u>

TOTAL EXPENSES FOR FEBRUARY	\$40,291.01
-----------------------------	-------------

TOTAL DEPOSITS FOR FEBRUARY	<u>\$34,596.41</u>
-----------------------------	--------------------

BANK BALANCE	\$19,897.92
--------------	-------------

Added Voided Checks	227.04
---------------------	--------

MARCH 2019 HOT LUNCH BILLS -- ALBION/PETERSBURG

BEGINNING BANK BALANCE		\$20,124.96
Andersen, Karen	\$132.14	
Appeara	\$296.49	
Cash-Wa Dist	\$4,502.80	
Culligan	\$33.96	
Hiland Dairy	\$3,597.25	
Nebraska Food Distribution	\$3,915.88	
Pegler Sysco Food	\$3,491.03	
Rae Valley Market	\$16.24	
School Nutrition Association	\$35.00	
Thompson Co	\$129.01	
Thriftyway	\$23.93	
TOTAL	\$16,173.73	
Payroll	<u>\$19,863.15</u>	
TOTAL EXPENSES FOR MARCH	\$36,036.88	
TOTAL DEPOSITS FOR MARCH	<u>\$34,779.98</u>	
BANK BALANCE		\$18,868.06

APRIL 2019 HOT LUNCH BILLS -- ALBION/PETERSBURG

BEGINNING BANK BALANCE		\$18,868.06
Appeara	\$290.10	
Boone Central Schools	\$13.99	
Cash-Wa Dist	\$5,151.72	
Culligan	\$33.96	
Hiland Dairy	\$4,065.32	
Hobart	\$232.70	
Nebraska Food Distribution	\$30.45	
Pegler Sysco Food	\$4,243.66	
Rae Valley Market	\$7.39	
ServSafe Training	\$270.00	
Thompson Co	\$192.67	
Thriftyway	\$30.45	
Timeless	\$8.50	
Wordware	\$1,982.00	
TOTAL	\$16,552.91	
Payroll	<u>\$20,003.23</u>	
TOTAL EXPENSES FOR APRIL	\$36,556.14	
TOTAL DEPOSITS FOR APRIL	<u>\$29,040.42</u>	
BANK BALANCE		\$11,352.34

MAY 2019 HOT LUNCH BILLS -- ALBION/PETERSBURG

BEGINNING BANK BALANCE		\$11,352.34
Appeara	\$301.52	
Boone Central Schools	\$13.99	
Cash-Wa Dist	\$4,951.99	
Criss Co.	\$197.50	
Culligan	\$33.96	
DeWitt, Justin	\$6.10	
Dickey, Tom	\$10.80	
Gehl's	\$200.00	
Haecker, Karlee	\$7.35	
Hellbusch, Trina	\$11.00	
Heying, Kim	\$39.10	
Hiland Dairy	\$4,585.07	
Hobart	\$320.36	
Imus, Gina	\$292.80	
Kratochvil, Pat	\$3.74	
McCormick, Sam	\$245.75	
Mewhirter, Kim	\$15.25	
Meyer, Alvin	\$19.85	
Molt, Dillon	\$20.00	
Nebraska Food Distribution	\$1,299.93	
Nebraska School Nutrition Association	\$250.00	
Niewohner, Jana	\$35.60	
Noble, Lori	\$33.30	
Pegler Sysco Food	\$4,112.19	
Rae Valley Market	\$16.43	
Rexilius, Terra	\$26.80	
Rother, Vicki	\$11.85	
Schulz, Janey	\$32.95	
SupplyWorks	\$175.50	
Thriftyway	\$10.10	
US Foods	\$483.44	
VanDeWalle, Jeff	\$97.80	
Zoucha, Angie	\$18.20	
Zoucha, Rick	\$19.05	
TOTAL	\$17,899.27	
Payroll	<u>\$19,842.75</u>	
TOTAL EXPENSES FOR APRIL	\$37,742.02	
TOTAL DEPOSITS FOR APRIL	<u>\$31,128.65</u>	
BANK BALANCE		\$4,738.97

Boone Central Schools

Board Report

06/07/2019 9:11 PM

May 2019

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Invoice</u>	<u>Description</u>	
<u>Checking</u>					
Checking	1 GENERAL FUND				
ADVANCED	ADVANCED	4,800.00	00112875	Accreditation	
				Vendor Total:	4,800.00
ALBIONNEWS	ALBION NEWS	21.60	46986	Advertising for Personnel	
ALBIONNEWS	ALBION NEWS	407.26	47048	Board Advertising/Legal Notices	
				Vendor Total:	428.86
ALBIONPOST	ALBION POST OFFICE	274.00	19-20	Postage	
				Vendor Total:	274.00
ALBWATERDE	ALBION WATER DEPARTM	2,936.71	5/19	WATER AND SEWER	
				Vendor Total:	2,936.71
ALBRACHTDI	ALBRACHT DISPOSAL SE	358.58	4/29/19	WATER/GARBAGE	
				Vendor Total:	358.58
AMPLIFY	Amplify Education, I	1,559.40	INV-010913	Rule 4 - Textbook Loan	
AMPLIFY	Amplify Education, I	3,501.50	INV-011122	Elem. Web-based Software	
				Vendor Total:	5,060.90
APPEARA	APPEARA	480.86	5/19 Albion	Service Agreements	
APPEARA	APPEARA	184.71	5/19 Petersburg	Service Agreements	
				Vendor Total:	665.57
BGBODYSHO2	B & G BODY SHOP	2,052.00	5/19	Repairs	
				Vendor Total:	2,052.00
BAKESHA	BAKER, SHARON	687.65	S2 18-19	MILEAGE TO PARENTS	
				Vendor Total:	687.65
BECKER1	Becker, John	644.67	S2 18-19	MILEAGE TO PARENTS	
				Vendor Total:	644.67
BLICKARTMA	BLICK ART MATERIALS	445.61	1584176	THIRD GRADE SUPPLIES	
				Vendor Total:	445.61
BOMGAARS	BOMGAARS	437.62	5/19 stmt	Supplies	
				Vendor Total:	437.62
BOONECENTR	BOONE CENTRAL ACTIVI	1,229.40	5/19 Amazon	Supplies	
				Vendor Total:	1,229.40
BCHOTLUNCH	BOONE CENTRAL HOT LU	22,428.00	18-19 Health Insuran	Outgoing Transfer to Lunch Fund	
BCHOTLUNCH	BOONE CENTRAL HOT LU	312.55	5/19 Preschool	Preschool Supplies	
				Vendor Total:	22,740.55
BOCOHEALTH	BOONE CO HEALTH CENT	15,035.73	Feb-Mar-Apr 2019	School Nurse Contract	
				Vendor Total:	15,035.73

Boone Central Schools

06/07/2019 9:11 PM

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Invoice</u>		
BOYSTOWN	Boys Town	2,733.00	NIA000173104	OTHER PROF/TECH SERVICES	
				Vendor Total:	2,733.00
BSNSPORTS	BSN SPORTS	24.48	905333664	PE Supplies	
				Vendor Total:	24.48
CASEYS	CASEYS GENERAL STORE	95.89	5/19 Stmt	SUPPLIES	
				Vendor Total:	95.89
CEDARVALLE	CEDAR VALLEY LUMBER	477.32	5/19 Stmt	Supplies	
				Vendor Total:	477.32
CENGAGELEA	CENGAGE LEARNING	4,429.80	67100898	TEXTBOOKS SEC	
				Vendor Total:	4,429.80
GIPHYSTH	CENTRAL NEBRASKA REF SERVICES	5,157.78	4/19	OCCUPATION THERAPY	
				Vendor Total:	5,157.78
CITYOFALBI	CITY OF ALBION	337.50	8032	Equipment Rental	
				Vendor Total:	337.50
COLPARTSIN	COLUMBUS PARTS, INC.	10.49	424338	Supplies	
COLPARTSIN	COLUMBUS PARTS, INC.	32.49	424369	Supplies	
COLPARTSIN	COLUMBUS PARTS, INC.	8.98	424494	Supplies	
				Vendor Total:	51.96
COMMITTEEF	Committee for Childr	7,999.00	2001140	MS Web-based Software	
				Vendor Total:	7,999.00
DOLLARGENE	DOLLAR GENERAL MSC-4	8.60	5/19 Stmt	SUPPLIES	
				Vendor Total:	8.60
EDLISSMAIN	ED LISS MAINTENANCE	55.00	833	HS Service Agreements	
				Vendor Total:	55.00
EDUCATION6	Educational Design S	1,800.00	6825	MS Web-based Software	
				Vendor Total:	1,800.00
ESU6	EDUCATIONAL SERVICE	90.00	3/22/19	Professional Development	
				Vendor Total:	90.00
EMCINSURAN	EMC INSURANCE	7,084.79	6/19 Stmt	Insurance	
				Vendor Total:	7,084.79
ESU7SPED	ESU #7-SPED	14,822.22	4/19 Stmt	Purchased Services from ESU	
				Vendor Total:	14,822.22
ESU7	ESU #7	2,974.89	Q3 18-19 billing	Supplies	
				Vendor Total:	2,974.89
FLINNS	FLINN SCIENTIFIC	123.21	2348297	Science Supplies	
				Vendor Total:	123.21

Boone Central Schools

06/07/2019 9:11 PM

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Invoice</u>		
FOLLE2	FOLLETT SCHOOL SOLU	1,770.00	1356128	Library Web-based Software	
				Vendor Total:	1,770.00
FREMONTIND	Fremont Industries I	458.00	2019-49760-00	Service Agreements	
FREMONTIND	Fremont Industries I	458.00	2019-51741-00	Service Agreements	
				Vendor Total:	916.00
FRONTI	FRONTIER	581.90	5/19 Stmt	Telecommunications Albion	
				Vendor Total:	581.90
GRAING	GRAINGER INC.	98.27	9168099241	Supplies	
GRAING	GRAINGER INC.	217.53	9183877209	Supplies	
				Vendor Total:	315.80
GREATP	GREAT PLAINS COMMUNI	1,436.19	5/16/19	Telecommunications District	
				Vendor Total:	1,436.19
HABERTIREA	Haber Tire & Auto LI	17.50	3849	Repairs	
				Vendor Total:	17.50
HELENA	HELENA CHEMICAL CO	540.00	83493204	Supplies	
				Vendor Total:	540.00
HOMEDPOTP	Home Depot Pro	1,152.54	491391546	Supplies	
HOMEDPOTP	Home Depot Pro	98.47	492763156	Supplies	
HOMEDPOTP	Home Depot Pro	240.40	494773674	Supplies	
				Vendor Total:	1,491.41
HOMETOWNLE	Hometown Leasing	1,363.68	4th of mon-0009	Copiers	
				Vendor Total:	1,363.68
HOUGHT	HOUGHTON MIFFLIN CO	1,422.97	954336467	TEXTBOOKS SEC	
				Vendor Total:	1,422.97
JSAUTOREPA	J's Auto Repair, LLC	72.14	12946	Repairs	
				Vendor Total:	72.14
JAYMAR	JAYMAR BUSINESS FORM	286.95	057276	Supplies	
				Vendor Total:	286.95
JWPEPPER	JW PEPPER & SON INC.	10.95	147760139	Band Supplies	
				Vendor Total:	10.95
KALLHOFFEL	KALLHOFF ELECTRIC	416.07	1326	Contracted Repair Services	
KALLHOFFEL	KALLHOFF ELECTRIC	434.05	1327	Contracted Repair Services	
				Vendor Total:	850.12
KAYTONINTE	KAYTON INTERNATIONAL	4,400.00	4/29/18-4/29/19	Equipment Rental	
KAYTONINTE	KAYTON INTERNATIONAL	62.10	A177335	Supplies	
				Vendor Total:	4,462.10

Boone Central Schools

06/07/2019 9:11 PM

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Invoice</u>		
KSBSCHOOL	KSB SCHOOL LAW, PC,I	693.00	6233	Legal Services	
				Vendor Total:	693.00
LAKESH	LAKESHORE LEARNING	504.81	2811140519	Supplies	
				Vendor Total:	504.81
LEARNINGSC	Learning Sciences	761.18	SIN025805	Supplies	
				Vendor Total:	761.18
LEIFEL	LEIFELDS HARDWARE &	136.09	5/19 Stmt	MS Cust Supplies	
				Vendor Total:	136.09
LOCODESIGN	LOCO'S DESIGNER T'S	18.00	9031	Band Supplies	
				Vendor Total:	18.00
LOUPPO	LOUP POWER DIST	8,344.26	5/19 Stmt	Electricity	
				Vendor Total:	8,344.26
MAJEJOS	Majerus, Joshua	66.15	6/3/19	Gasoline & diesel fuel	
				Vendor Total:	66.15
MATHESONTR	MATHESON LINWELD	24,963.29	19763956	FURNITURE & EQUIPMENT	
MATHESONTR	MATHESON LINWELD	225.68	51466120	Welding Supplies	
				Vendor Total:	25,188.97
MERIT	MERIT MECHANICAL INC	108.00	201922	Supplies	
				Vendor Total:	108.00
METALD	METAL DOOR AND HARDW	382.00	66812	HS Supplies	
				Vendor Total:	382.00
MARC	MID-AMERICAN RESEARC	133.60	0666192-IN	MS Cust Supplies	
				Vendor Total:	133.60
MILLDONROB	Miller, Donna	112.40	S2 18-19	MILEAGE TO PARENTS	
				Vendor Total:	112.40
NCECBVI	NCECBVI	8,750.00	T-316	Professional Educational Services	
				Vendor Total:	8,750.00
NELSROS	NELSON, ROSS	595.08	S2 18-19	MILEAGE TO PARENTS	
				Vendor Total:	595.08
NEOPOSTUSA	Neopost USA Inc	146.78	15747897	Postage	
				Vendor Total:	146.78
NEWMANGROV	NEWMAN GROVE SCHOOLS	58,077.54	18-19	Athletic Coaches - Newman Grove	
				Vendor Total:	58,077.54
OCCUPATION	Occupational Health	288.00	62826	Other Professional Services	
				Vendor Total:	288.00
OLSONSPEST	Olson's Pest Technic	70.00	136414	Service Agreements	
OLSONSPEST	Olson's Pest Technic	70.00	139155	Service Agreements	

Boone Central Schools
06/07/2019 9:11 PM

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount</u>	<u>Invoice</u>		
				Vendor Total:	140.00
PAPER101	Paper 101	798.28	157968-00	Supplies	
PAPER101	Paper 101	43.44	157968-01	Supplies	
PAPER101	Paper 101	7,377.60	158818-00	Supplies	
				Vendor Total:	8,219.32
PAYFLEX	PAYFLEX SYSTEMS USA	100.00	5/19	Other Health Benefits	
				Vendor Total:	100.00
PEARSO	PEARSON EDUCATION	188.82	4025805915	TEXTBOOKS SEC	
PEARSO	PEARSON EDUCATION	5,840.27	7026688774	TEXTBOOKS SEC	
PEARSO	PEARSON EDUCATION	12,497.70	7026691829	TEXTBOOKS SEC	
				Vendor Total:	18,526.79
PETBLD	PETERSBURG BUILDING	60.55	5/19 Stmt	MS Cust Supplies	
				Vendor Total:	60.55
PETTYCASH	PETTY CASH FUND	3,535.86	5/19	Supplies	
				Vendor Total:	3,535.86
PRESTO	PRESTO X CO	80.00	3112526	Service Agreements	
PRESTO	PRESTO X CO	34.97	3112527	Pathways Maint. Agreements	
				Vendor Total:	114.97
PYRAMIDSCH	PYRAMID SCHOOL PRODU	21.00	S1391590.001	SUPPLIES	
PYRAMIDSCH	PYRAMID SCHOOL PRODU	121.60	S1391590.005	Supplies	
PYRAMIDSCH	PYRAMID SCHOOL PRODU	28.98	S1391590.007	Supplies	
				Vendor Total:	171.58
RENAISSANC	RENAISSANCE LEARNING	8,567.38	INV4471394	Elem. Web-based Software	
				Vendor Total:	8,567.38
RIVERSIDE	RIVERSIDE PUBLIC SCH	6,032.00	2018-19 Services	OTHER PROF/TECH SERVICES	
				Vendor Total:	6,032.00
ROBIKIM	ROBINS, KIM	231.42	3/18-4/18/19	MILEAGE TO PARENTS	
				Vendor Total:	231.42
SSWORLD	S&S Worldwide	39.27	IN100136429	SUPPLIES	
SSWORLD	S&S Worldwide	73.00	in100143245	Supplies	
				Vendor Total:	112.27
SCHALKAUTO	SCHALK AUTO INC	53.49	39777	Repairs	
				Vendor Total:	53.49
SCHOL	SCHOLASTIC BOOK CLUE	629.50	5/19 Stmt	Library Books & Periodicals	
				Vendor Total:	629.50
SCHOOLHEA2	SCHOOL HEALTH	411.47	3593658-00	SUPPLIES	
				Vendor Total:	411.47
SHERWINWIL	Sherwin-Williams Co.	1,378.48	8591-2	Supplies	

Boone Central Schools
06/07/2019 9:11 PM

<u>Vendor ID</u>	<u>Vendor Name</u>	<u>Amount Invoice</u>		
			Vendor Total:	1,378.48
SOWTWA	SOFTWARE UNLIMITED	582.00 5/19 Stmt	Business Office Technology	
			Vendor Total:	582.00
THRIFTYWAY	THRIFTYWAY	100.00 5/19 General	INSERVICE SUPPLIES	
THRIFTYWAY	THRIFTYWAY	18.30 5/19 Science	Science Supplies	
			Vendor Total:	118.30
TROXELL	Troxell Communicatic	97.78 174495	FCS Supplies	
TROXELL	Troxell Communicatic	39.00 174631	Tech Supplies	
			Vendor Total:	136.78
USBANKEQUI	U.S. BANK EQUIPMENT	360.03 MP7502-0017	COPIER RENTAL	
			Vendor Total:	360.03
VALECELA	Valecela, Melinda	37.50 5/21/19	OTHER PROF/TECH SERVICES	
			Vendor Total:	37.50
VERIZON	VERIZON	284.83 5/19 Stmt	Telecommunications District	
			Vendor Total:	284.83
WELLNE	WELLS, INEZ	228.53 S2 18-19	MILEAGE TO PARENTS	
			Vendor Total:	228.53
WHITES	WHITE STAR OIL CO	2,642.09 5/19 Stmt	Gas	
			Vendor Total:	2,642.09
ZABKA	ZABKA CONOCO SERVICE	895.10 5/19	Gasoline & diesel fuel	
			Vendor Total:	895.10
			Fund Total:	279,477.10
			Checking Account Total:	279,477.10

HOT LUNCH REPORT
2018-2019

<u>MONTH</u>	<u>NUMBER BEGINNING OF MEALS</u>	<u>BALANCE</u>	<u>TOTAL INCOME</u>	<u>TOTAL EXPENSES</u>	<u>CLOSING BALANCE</u>
AUGUST	1,124 5,860	\$19,233.40	\$26,751.46	\$11,252.91	\$34,731.95
SEPTEMBER	1,636 7,849	\$34,731.95	#####	\$43,959.09	\$21,288.66
OCTOBER	1,916 9,769	\$21,288.66	#####	\$37,266.45	\$28,432.19
NOVEMBER	1,745 8,227	\$28,432.19	#####	\$46,817.74	\$25,327.78
DECEMBER	1,176 6,316	\$25,327.78	#####	\$38,747.49	\$20,468.76
JANUARY	1,317 7,136	\$20,468.76	#####	\$29,157.98	\$25,592.52
FEBRUARY	1,357 7,224	\$25,592.52	#####	\$40,291.01	\$19,897.92 Add 2 voided checks 20124.96
MARCH	1,415 7,031	\$20,124.96	#####	\$36,036.88	\$18,868.06
APRIL	1,780 8,014	\$18,868.06	#####	\$36,556.14	\$11,352.34
MAY	938 4,180	\$11,352.34	\$31,128.65	\$37,742.02	\$4,738.97
JUNE					
JULY					

ELECTRICITY

		KWH USED		KWH USED		KWH USED		KWH USED		KWH USED		KWH USED
	2013-2014		2014-2015		2015-2016		2016-2017		2017-2018		2018=2019	
September	\$10,126.61	113304	\$8,600.65	94040	\$9,141.83	102760	\$6,797.40	79200	\$9,869.30	113280	\$14,856.67	193717
	\$1,844.40	21200	\$1,221.12	16960	\$1,415.68	17920	\$1,038.16	15520	\$928.00	11600	\$1,587.20	19840
	\$105.80	1120	\$96.63	985	\$88.22	870	\$84.30	816	\$72.52	655	\$112.37	1221
					2288.99	28206	\$1,408.22	19081	\$191.32	1215	\$105.57	184
October	\$5,501.76	73117	\$7,300.07	74280	\$7656.22	79560	\$6,649.99	68800	\$11,426.12	111800	\$10,979.43	73052
	\$912.80	13040	\$984.96	13680	\$1,181.84	14960	\$914.00	13600	\$1,107.20	13840	\$998.40	12480
	\$41.48	341	\$73.01	671	\$63.15	526	\$69.58	614	\$66.75	575	\$68.65	609
					\$327.99	3303	\$310.35	2641	\$3,161.33	37867	\$83.10	112
November	\$5,663.40	82158	\$5,464.30	75320	\$6296.47	79600	\$5860.31	72840	\$7,597.89	97240	\$8,518.32	127840
	\$1,148.00	16400	\$1,140.48	15840	\$1,170.00	15600	\$1,047.84	14160	\$1,047.84	14160	\$1,241.76	15920
	\$52.65	531	\$68.66	749	\$68.81	682	\$71.90	730	\$66.88	651	\$80.57	851
					\$318.42	3575	\$523.19	6078	\$1,253.82	15949	\$521.58	5495
December	\$4,791.14	70974	\$4,272.47	57640	\$4345.58	55600	\$4923.83	64720	\$7,151.59	82080	\$8,140.29	122640
	\$1,092.00	15600	\$933.12	12960	\$870.00	11600	\$852.48	11520	\$905.76	12240	\$1,048.32	13440
	\$58.20	626	\$59.13	594	\$57.42	504	\$65.14	624	\$63.60	601	\$79.88	840
					102.18	296	\$161.03	564	\$58.91	97	\$36.07	25
January	\$3,835.05	47880	\$4,800.45	63600	\$4608.55	58720	\$5436.31	72080	\$7,960.65	110840	\$9,223.49	130080
	\$812.16	11280	\$1,032.00	13760	\$876.16	11840	\$870.24	11760	\$899.84	12160	\$992.16	12720
	\$70.51	779	\$73.29	784	\$68.62	679	\$69.87	698	\$69.49	692	\$83.70	899
					\$84.95	557	\$101.23	535	\$64.28	163	\$36.15	26
February	\$4,606.71	66760	\$5,353.88	74960	\$5,159.28	69840	\$5860.95	81320	\$9,598.25	160160	\$8,401.65	132120
	\$1,209.60	16800	\$1,260.00	16800	\$1,101.12	14880	\$1,065.60	14400	\$1,385.28	17760	\$1,146.00	15280
	\$79.11	919	\$64.78	645	\$75.28	782	\$73.15	749	\$81.74	869	\$97.75	1050
					\$68.90	373	\$95.22	466	\$68.42	211	\$35.82	6
March	\$4,242.59	58480	\$4,583.08	58480	\$4568.54	57960	\$5111.31	68400	\$7,615.46	106160	\$8,284.30	121641
	\$996.48	13840	\$1,026.00	13680	\$882.08	11920	\$846.56	11440	\$929.76	11920	\$1,026.00	13680
	\$65.05	690	\$66.26	670	\$57.81	511	\$61.09	561	\$62.04	568	\$93.14	980
					\$61.23	285	\$85.00	349	\$61.40	126	\$35.82	22
April	\$4,496.22	63440	\$4,350.50	54320	\$4,810.92	62680	\$5,290.99	70600	\$7,269.83	110800	\$7,592.47	102840
	\$1,013.76	14080	\$894.00	11920	\$947.20	12800	\$947.20	12800	\$1,048.32	13440	\$1,020.00	13600
	\$64.40	680	\$58.49	544	\$63.02	591	\$60.90	559	\$68.22	662	\$74.52	695
					\$53.92	201	\$84.09	338	\$40.91	120	\$35.90	23
May	\$4,640.94	64120	\$4,771.97	62200	\$5508.57	63040	\$4978.73	66920	\$6,707.98	85000	\$7,227.15	97640
	\$967.68	13440	\$1,008.00	13440	\$876.16	11840	\$888.00	12000	\$1,010.88	12960	\$1,008.00	13440
	\$41.09	302	\$57.84	533	\$54.92	465	\$53.37	441	\$56.75	487	\$72.96	671
					\$56.88	235	\$81.77	312	\$56.21	63	\$36.15	26
June	\$4,946.17	59600	\$5,127.07	54880	\$5185.79	60520	\$5240.85	53440	\$9,520.98	139440		
	\$581.76	8080	\$594.00	7920	\$657.12	8880	\$497.28	6720	\$1,023.36	13120		
	\$34.99	203	\$53.27	440	\$47.58	352	\$47.00	343	\$54.20	448		
					\$100.27	736	\$130.55	882	\$54.80	46		
July	\$7,663.07	85036	\$6,661.68	74680	\$5803.93	65960	\$2993.71	29640	\$10,368.19	130200		
	\$570.24	7920	\$619.36	7840	\$572.56	8320	\$531.20	6640	\$544.00	6800		
	\$41.71	256	\$60.86	494	\$53.45	392	\$78.19	732	\$44.46	272		
					\$153.95	1013	\$211.60	1420	\$66.31	21		
August	\$6,947.35	80520	\$7,770.95	87520	\$6408.13	81560	\$3731.83	42960	\$10,645.58	147160		
	\$541.44	7520	\$739.44	9360	\$613.98	8960	\$608.00	7600	\$748.80	9360		
	\$68.27	608	\$91.05	909	\$91.6	917	\$91.60	917	\$99.39	1039		
					\$199.49	1464	\$230.01	1616	\$78.22	242		
TOTAL	\$79,874.59	1,031,644	\$81,332.82	994,098	\$85,065.27	1,033,371	\$77,231.12	951,146	\$123,272.83	1,607,159		

GENERAL FUND

5/1/19 Balance		\$494,639.07
5/10/19	1800 CKC	\$2,919.73
5/17/19	1100 Antelope County - Taxes	\$9,763.77
5/17/19	1125 Antelope County - Motor Vehicle	\$726.82
5/17/19	3130 Antelope County - Homestead Exempt	\$46.88
5/17/19	3131 Antelope County - Prop Tax Credit	\$1,197.66
5/17/19	9000 Antelope County - Bond Fund	\$1,330.11
5/17/19	9000 Antelope County - transfer to Bond Fund	-\$1,330.11
5/17/19	9000 Antelope County - Building Fund	\$307.54
5/17/19	9000 Antelope County - Transfer to Building Fund	-\$307.54
5/17/19	1125 Boone County - Motor Vehicle	\$32,493.19
5/17/19	1100 Boone County - Taxes	\$2,251,778.35
5/17/19	3130 Boone County -Homestead Exemption	\$8,722.17
5/17/19	3131 Boone County - Property Tax Credit	\$367,772.05
5/17/19	1115 Boone County - Carline	\$1,494.57
5/17/19	3133 Boone County - Nameplate (Wind Energy)	\$89,239.31
5/17/19	2110 Boone County - Fines	\$823.55
5/17/19	3120 State of Nebraska - SpEd 17-18	\$43,621.00
5/17/19	1911 Village of Petersburg - licenses	\$200.00
5/17/19	1925 Albion Ed. Fdn. - Science Grant Reimb	\$8,124.39
5/31/19	3110 State of Nebraska - State Aid	\$32,184.00
5/31/19	1800 CKC - Week 2 ACH	\$1,120.00
5/31/19	1510 Interest	\$2,794.94
	Total Receipts	\$2,855,022.38
	Balance and Receipts	\$3,349,661.45
	Disbursements:	
	May payroll and bills	\$745,763.47
	May Cardmember	\$16,927.93
		\$762,691.40
5/31/19 Balance		\$2,586,970.05
	Premier Money Market Account	
	5/1/19 Beginning Balance	\$490,728.31
	Interest	841.90
	Transfer to General Fund	
	5/31/19 Ending Balance	\$491,570.21
	Total General Fund	\$3,078,540.26
	May Payroll	\$627,547.45
	May Bills	\$118,216.02
	Total	\$745,763.47

DEPRECIATION FUND

5/1/19 Balance		\$1,072,255.13
Receipts:		
Checking interest	\$1,839.58	
Total Receipts		\$1,839.58
Check # Disbursements:		
Total Disbursements		\$0.00
5/31/19 Balance		\$1,074,094.71

Depreciation Budget 18-19	\$1,236,031.00
YTD Expenses	\$155,053.84
Balance	\$1,080,977.16

BUILDING FUND

5/1/2019 Balance		\$381,773.10
Receipts:		
1100 Boone Co. -Property Tax	\$62,905.41	
3130 Boone Co. - Homestead Exempt	\$243.65	
1115 Boone Co. Carline	\$41.75	
3131 Boone Co. -Property Tax Credit	\$10,274.12	
3133 Boone Co. -Nameplate (Wind Energy)	\$2,492.98	
3130 Antelope Co - Homestead Exempt	\$1.31	
1100 Antelope Co. - Taxes	\$272.77	
3131 Antelope Co. - Property Tax Credit	\$33.46	
1510 Checking interest - Cornerstone	\$718.18	
Total Receipts		\$76,983.63
Disbursements:		
971 Boone Co. Title & Escrow LLC - Lough house deposit	\$1,000.00	
		-\$1,000.00
5/31/19 Balance		\$457,756.73

Building Fund Budget 18-19	\$663,584.00
YTD Expenses	\$258,628.27
Balance	\$404,955.73

BOND FUND (changed to repayment of bonds issued)

5/1/19 Beginning Balance		\$461,805.10
1100 Boone Co. Treasurer -Taxes	\$272,074.69	
3130 Boone Co. Treasurer - Homestead Exempt	\$1,053.86	
1115 Boone Co. Treasurer - Carline	\$180.58	
3131 Boone Co. Treasurer -Prop Tax Credit	\$44,436.40	
3133 Boone Co. - Nameplate (Wind Energy)	\$10,782.48	
1100 Antelope Co. - Taxes	\$1,179.74	
3130 Antelope Co. Treasurer - Homestead Exempt	\$5.66	
3131 Antelope Co. Treasurer - Property Tax Credit	\$144.71	
3133 Antelope Co. Treasurer - Nameplate (Wind Energy)		
1510 Interest	\$1,065.89	
Total Receipts		\$330,924.01
Disbursements:		
Total Disbursements		\$0.00
5/31/19 Balance		\$792,729.11

NATURAL GAS

Budgeted													
		2013-2014		2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
Albion	September	\$629.71	554	\$1,130.44	1268	\$677.34	677	759.63	676	854.52	859	\$537.72	528
Petersburg		\$200.42	136	\$234.58	183	\$206.81	138	\$245.03	144	\$247.13	113	\$352.66	275
Pathways		\$36.20	10	\$56.60	27	\$37.74	10	\$44.11	12	\$61.22	24	\$79.95	46
Houses								\$45.28	7	60.24	0	\$59.22	0
Albion	October	\$2,460.80	2816	\$2,050.30	2418	\$1,519.67	1920	\$1,541.40	1637	1588.87	1765	2094.58	2527
Petersburg		\$1,135.39	1294	\$657.32	735	\$513.83	573	\$512.87	497	\$866.63	878	\$965.81	1122
Pathways		\$168.43	161	\$118.19	96	\$108.30	95	\$108.93	85	\$210.28	201	\$169.97	170
Houses								\$62.75	23	\$72.86	11	\$60.29	1
Albion	November	\$3,402.24	3979	\$3,893.43	4728	\$3,017.77	3959	2582.11	3049	3237.31	3788	5042.01	6361
Petersburg		\$2,097.81	2486	\$2,229.91	2783	\$1,498.56	1968	\$1,305.61	1548	\$1,740.26	1953	\$2,237.51	2775
Pathways		\$252.63	265	\$318.70	337	\$253.03	298	\$256.44	280	\$326.92	344	\$359.82	416
Houses								\$174.65	77	\$113.46	49	\$56.36	1
Albion	December	\$5,416.23	6467	\$5,662.71	7005	\$4,909.37	6615	8781.03	11105	\$5,687.32	6776	5533.24	6833
Petersburg		\$3,563.23	4301	\$2,927.17	3697	\$2,381.62	3219	\$3,051.25	3815	\$2,764.40	3204	\$2,581.00	3141
Pathways		\$544.02	625	\$432.66	475	\$308.64	376	\$518.61	619	\$518.90	578	\$398.36	454
Houses								\$291.04	255	\$173.98	123	\$39.48	0
Albion	January	\$4,863.77	5785	\$4,493.27	5495	\$4,518.45	6187	6055.87	7381	6275.86	7550	5846.94	7349
Petersburg		\$3,437.08	4145	\$2,281.91	2851	\$2,326.50	3136	\$2,355.09	2839	\$2,794.61	3264	\$2,680.34	3333
Pathways		\$615.88	714	\$301.23	316	\$334.04	411	\$435.35	499	\$509.85	571	\$422.86	495
Houses						\$210.69	206	\$237.47	192	\$173.06	123	\$39.30	0
Albion	February	\$4,999.77	5953	\$4,486.24	5476	\$2,843.25	3722	4278.96	5176	\$5,670.93	6863	6444.42	8445
Petersburg		\$3,106.85	3736	\$2,453.79	3073	\$1,644.07	2136	\$1,929.13	2320	\$2,729.66	3209	\$2,935.49	3887
Pathways		\$543.02	624	\$381.76	413	\$264.67	309	\$358.30	406	\$482.64	542	\$447.78	562
Houses						\$137.26	113	\$190.91	132	\$168.65	118	\$20.08	0
Albion	March	\$3,134.67	3649	\$2,285.50	2668	\$2,537.61	3297	3015.03	3599	4136.68	4960	\$3,235.45	4070
Petersburg		\$1,860.23	2192	\$1,204.93	1436	\$1,337.01	1701	\$1,381.24	1636	\$1,931.63	2216	\$1,616.68	2008
Pathways		\$351.17	387	\$178.55	167	\$235.44	268	\$287.47	320	\$366.52	398	\$263.71	297
Houses						\$114.23	83	\$154.67	91	\$129.22	69	\$38.38	0
Albion	April	\$2,079.09	2345	\$1,722.39	1952	\$1,449.44	1728	2292.53	2611	\$2,245.70	2627	\$1,819.90	2190
Petersburg		\$1,021.34	1153	\$750.24	840	\$721.46	829	\$879.74	957	\$1,265.08	1396	\$882.97	1015
Pathways		\$160.94	152	\$102.56	75	\$140.60	135	\$182.90	179	\$232.42	233	\$159.15	156
Houses						\$62.93	27	\$102.42	40	\$99.37	35	\$38.38	0
Albion	May	\$1,182.67	1228	\$939.84	1090	\$897.23	908	1200.9	1083	475.11	441	1231.88	1530
Petersburg		\$432.83	423	\$352.58	353	\$299.51	238	\$334.88	219	\$303.50	202	\$516.22	525
Pathways		\$74.55	42	\$84.45	63	\$65.76	34	\$83.21	44	\$73.92	38	\$89.33	62
Houses						\$65.76	13	\$67.18	6	\$60.54	0	\$46.74	8
Greenhouse												\$225.14	253
Albion	June	\$722.09	704	\$354.57	485	\$405.55	208	363.66	96	\$91.96	91		
Petersburg		\$145.96	75	\$91.20	74	\$176.23	65	\$189.66	53	\$68.15	\$65.00		
Pathways		\$34.99	9	\$37.74	10	\$40.28	9	\$45.22	10	\$21.96	9		
Houses						\$43.82	6	\$59.36	0	\$25.17	0		
Greenhouse													
Albion	July	\$539.98	492	\$556.66	505	\$369.02	106	265.44	7	221.91	97		
Petersburg		\$145.96	75	\$168.69	84	\$193.06	79	\$189.66	53	\$186.19	58		
Pathways		\$36.15	10	\$39.83	12	\$39.49	8	\$45.22	10	\$43.50	10		
Houses								59.36	0	59.01	0		
Greenhouse													
Albion	August	\$502.13	417	\$625.62	602	\$592.36	424	414.28	318	266.01	155		
Petersburg		\$176.31	112	\$193.40	119	\$216.76	107	\$204.33	66	\$221.95	95		
Pathways		\$36.22	10	\$35.64	8	\$41.90	10	\$45.11	11	\$42.65	9		
Houses						\$43.08	5	61.12	0	59.22	0		
Greenhouse													
	TOTAL	\$50,110.76	57526	\$43,834.60	51919	\$37,757.06	46351	\$47,985.29	54183	\$49,897.71	56110		
						*added Redler house 11/15							
						**added Beckman house 12/15							

Boone Central Schools
06/06/2019 8:31 AM

Check Reconciliation Report
May 2019 Petty Cash

Page: 1
User ID: GLS

Batch Description: 5-19 Petty Cash-0001

Processing Month: 05/2019

Checking Account: 11 Petty Cash

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	05/31/2019	36,675.05

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
7389	ALBION CHAMBER OF COMMERCE	01/05/2018	15.00
7439	NORFOLK JUNIOR HIGH	04/16/2019	122.00
7455	NEBRASKA AGRICULTURAL EDUCATION ASSOCIATION	05/16/2019	250.00
7458	CONCORDIA UNIVERSITY	05/16/2019	50.00
7460	MADISON NATIONAL LIFE INSURANCE CO INC.	05/28/2019	2,049.43
7461	WALMART COMMUNITY/GECRB	05/28/2019	814.77
7462	Trevor VanDeWalle	05/28/2019	58.85
7463	PITNEY BOWES PURCHASE POWER	05/29/2019	705.50
7826	ALBION POST OFFICE	09/21/2018	225.00
	Total:		4,290.55

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>
36,675.05	(4,290.55)	32,384.50	32,384.50

Cleared Automatic Payment Total:

Cleared Checks Total: 103,145.61

Cleared Direct Deposit Total:

Cleared Void Total: 199.90

Cleared Deposit Total: 107,093.25

Cleared Manual Journal Entries Total: (1,280.34)

Cleared Sales Journal Total:

Boone Central Schools
06/06/2019 8:24 AM

Cash Receipt Listing - Summary
May 2019 Petty Cash

Page: 1
User ID: GLS

<u>Receipt Number</u>	<u>Received From ID/Name</u>	<u>Receipt Date</u>	<u>Description</u>	<u>Receipt Key</u>	<u>Amount</u>
Batch Description:	PETTY CASH RECURRING	Processing Month:	05/2019		
	BCS BOONE CENTRAL SCHOOL	05/17/2019	LTD	19070	2,049.43
	CORNERSTON CORNERSTONE BANK - ALBION	05/31/2019	CHECKING INTEREST	19071	118.61
	BCS BOONE CENTRAL SCHOOL	05/17/2019	REIMBURSE PETTY CASH	19072	3,297.30
	BCS BOONE CENTRAL SCHOOL	05/17/2019	PAYFLEX	19073	3,038.32
	BCS BOONE CENTRAL SCHOOL	05/17/2019	HEALTH INSURANCE	19074	98,589.59
				Batch Total:	107,093.25
				Report Total:	107,093.25

Invoice Listing - Summary
May 2019 Petty Cash

Vendor ID	Vendor Name	Invoice Number	Description	Invoice Date	Check Date	Checking Account ID	Check Number	Invoice Amount
Batch Description: 5-19 Petty Cash			Processing Month: 05/2019					
ASHFALL	Ashfall Fossil Beds State Historical Park	5/9/19	4th Grade	05/09/2019	05/09/2019	11	7453	190.00
BLUECROSSB	BLUE CROSS BLUE SHIELD OF NEBRASKA	June 2019	Health Insurance	05/28/2019	05/28/2019	11	7459	99,180.48
CONCORDIA	CONCORDIA UNIVERSITY	6/10/19	Conf-Lindgren	05/16/2019	05/16/2019	11	7458	50.00
ESU7	ESU #7	4152019	Conf-Lindgren	05/16/2019	05/16/2019	11	7457	25.00
HASTINGSMU	HASTINGS MUSEUM	5/9/19	3rd Grade Field Trip	05/08/2019	05/08/2019	11	7452	465.00
LINCOLNCHI	Lincoln Children's Zoo	5/7/19	LJ & CH	05/07/2019	05/07/2019	11	7451	47.75
MADISONNAT	MADISON NATIONAL LIFE INSURANCE CO INC.	June 2019	Long Term Disability	05/28/2019	05/28/2019	11	7460	2,049.43
MILLDONROB	Miller, Donna	3/11-5/7/19	Mileage	05/16/2019	05/16/2019	11	7456	814.32
MYERS	Myers, Warren	5/2019	Refund of May payment	05/10/2019	05/10/2019	11	7454	114.67
NEAGEDASS	NEBRASKA AGRICULTURAL EDUCATION ASSOCIATION	2019	Curriculum Training-Hitchler	05/16/2019	05/16/2019	11	7455	250.00
PITNEYBOWE	PITNEY BOWES PURCHASE POWER	5/7/19	Postage	05/29/2019	05/29/2019	11	7463	705.50
VANDTRE	VanDeWalle, Trevor	CDL Renewal	CDL Renewal	05/28/2019	05/28/2019	11	7462	58.85
WALMAR	WALMART COMMUNITY/GEGRB	5/19 Stm	Supplies/Furniture	05/28/2019	05/28/2019	11	7461	814.77

Report Total:	<u>104,765.77</u>
---------------	-------------------

Boone Central Schools
06/06/2019 08:26 AM

Manual Journal Entries Listing - Summary
May 2019 Petty Cash Journal

Page: 1
User ID: GLS

<u>Chart of Account Number</u>	<u>Entry Date</u>	<u>Reference Number</u>	<u>Transaction Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
Batch Description: PETTY CASH JOURNAL		Processing Month: 05/2019			
11 101	05/14/2019		Payflex Claims	0.00	401.24
11 9000 461 000 0000 0 000	05/14/2019		Payflex Claims	401.24	0.00
11 101	05/21/2019		Payflex Claims	0.00	736.66
11 9000 461 000 0000 0 000	05/21/2019		Payflex Claims	736.66	0.00
11 101	05/28/2019		Payflex Claims	0.00	55.87
11 9000 461 000 0000 0 000	05/28/2019		Payflex Claims	55.87	0.00
Total:				1,193.77	1,193.77

Fund Totals:

<u>Fund</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
11 PETTY CASH	1,193.77	1,193.77
Grand Totals:	1,193.77	1,193.77

BOARD EXPENDITURE REPORT BY FUNCTION

May 2019

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
1100	REGULAR INSTRUCTIONAL PROGRAMS							
01 1100 111 000 0000 0 000	Salaries-Certified District	60,000.00	5,075.00	45,675.00	76.13	14,325.00	0.00	0.00
01 1100 111 002 0000 1 000	Salaries-Certified Elem	873,000.00	65,415.35	604,450.19	69.24	268,549.81	0.00	0.00
01 1100 111 001 0000 2 000	Salaries-Certified HS	963,000.00	75,734.41	686,684.57	71.31	276,315.43	0.00	0.00
01 1100 111 001 1116 2 000	Salaries-Certified- Pathways HS	90,000.00	7,249.50	64,461.95	71.62	25,538.05	0.00	0.00
01 1100 111 004 0000 3 000	Salaries-Teachers/Prof Middle School	553,000.00	43,860.85	396,403.53	71.68	156,596.47	0.00	0.00
01 1100 112 000 0000 0 000	PRESCHOOL PARA REG ED	0.00	0.00	182.08	0.00	(182.08)	0.00	0.00
01 1100 112 002 0000 1 000	TCHR AIDE SAL EL	178,000.00	13,821.06	115,313.45	64.78	62,686.55	0.00	0.00
01 1100 112 001 0000 2 000	SALARY-CLERICAL/PARAPROF STAFF	5,000.00	531.00	5,608.17	112.16	(608.17)	0.00	0.00
01 1100 112 004 0000 3 000	MS Para	5,500.00	437.55	4,046.00	73.56	1,454.00	0.00	0.00
01 1100 113 000 0000 0 000	SUB SALARY INLIEU OF	0.00	765.00	2,567.50	0.00	(2,567.50)	0.00	0.00
01 1100 113 002 0000 1 000	Salaries - In Lieu Elem	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1100 113 001 0000 2 000	Salaries - In Lieu HS	2,000.00	0.00	45.00	2.25	1,955.00	0.00	0.00
01 1100 113 001 1116 2 000	Salaries - In Lieu Pathways	200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 1100 113 004 0000 3 000	Salaries - In Lieu MS	1,000.00	0.00	45.00	4.50	955.00	0.00	0.00
01 1100 122 002 0000 1 000	Salaries - Elem Para Sub	200.00	535.75	5,580.57	2,790.29	(5,380.57)	0.00	0.00
01 1100 122 001 0000 2 000	Salaries - HSPara Sub	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
01 1100 122 004 0000 3 000	Salaries - MS Para Sub	1,000.00	34.50	199.50	19.95	800.50	0.00	0.00
01 1100 123 002 0000 1 000	SUB SAL EL	40,000.00	4,970.00	25,208.16	63.02	14,791.84	0.00	0.00
01 1100 123 001 0000 2 000	SUB SAL SEC	28,000.00	5,847.50	25,351.88	90.54	2,648.12	0.00	0.00
01 1100 123 001 1116 2 000	Salaries-Substitute Teachers Pathways	2,000.00	460.00	1,442.50	72.13	557.50	0.00	0.00
01 1100 123 004 0000 3 000	MS Substitutes	15,000.00	1,552.50	10,384.34	69.23	4,615.66	0.00	0.00
01 1100 132 002 0000 1 000	Overtime-Instructional Aides Elem	750.00	0.00	38.56	5.14	711.44	0.00	0.00
01 1100 132 001 0000 2 000	Overtime-Instructional Aides HS	750.00	0.00	0.00	0.00	750.00	0.00	0.00
01 1100 132 004 0000 3 000	Overtime-Instructional Aides MS	750.00	0.00	0.00	0.00	750.00	0.00	0.00
01 1100 150 000 2195 0 000	Activity Extra Duty	1,000.00	330.00	2,362.50	236.25	(1,362.50)	0.00	0.00
01 1100 150 001 2190 2 000	Athletic Coaches High School	22,000.00	2,224.30	17,930.70	81.50	4,069.30	0.00	0.00
01 1100 150 001 2190 2 300	Extra Duty Non-Inst- HS events	1,000.00	20.00	1,950.00	195.00	(950.00)	0.00	0.00
01 1100 150 004 2190 3 000	Athletic Coaches Middle School	3,000.00	0.00	2,262.00	75.40	738.00	0.00	0.00
01 1100 150 004 2190 3 300	Extra Duty Non-Inst- MS events	750.00	20.00	620.00	82.67	130.00	0.00	0.00
01 1100 151 000 2195 0 000	Activities Sponsors HighSchool	0.00	69.60	1,626.40	0.00	(1,626.40)	0.00	0.00
01 1100 151 001 2190 2 000	Athletic Coaches HS	90,000.00	7,374.70	66,372.30	73.75	23,627.70	0.00	0.00
01 1100 151 001 2195 2 000	Activity Sponsors Teachers/Prof Staff HS	46,000.00	3,800.45	35,730.20	77.67	10,269.80	0.00	0.00
01 1100 151 001 2190 2 300	Extra Duty Teachers - HS events	1,000.00	145.00	8,525.00	852.50	(7,525.00)	0.00	0.00
01 1100 151 004 2190 3 000	Athletic Coaches Teachers/Prof Staff MS	34,000.00	2,436.00	21,924.00	64.48	12,076.00	0.00	0.00
01 1100 151 004 2195 3 000	Activity Sponsors Teachers/Prof Staff MS	2,500.00	162.40	1,461.60	58.46	1,038.40	0.00	0.00
01 1100 151 004 2190 3 300	Extra Duty Teachers - MS events	500.00	435.00	2,035.00	407.00	(1,535.00)	0.00	0.00
01 1100 152 001 2190 2 000	Athletic Coach- Instructional Aides HS	6,000.00	0.00	0.00	0.00	6,000.00	0.00	0.00
01 1100 152 001 2190 2 300	Extra Duty Instructional Aides - HS	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1100 211 000 0000 0 000	HEALTH INSURANCE	16,000.00	1,229.87	11,068.83	69.18	4,931.17	0.00	0.00
01 1100 211 002 0000 1 000	BCBS	260,000.00	19,797.51	178,324.04	68.59	81,675.96	0.00	0.00
01 1100 211 001 0000 2 000	BCBS	265,000.00	20,701.16	185,947.96	70.17	79,052.04	0.00	0.00
01 1100 211 001 1116 2 000	Pathways Health Ins	27,000.00	2,108.34	18,975.06	70.28	8,024.94	0.00	0.00
01 1100 211 004 0000 3 000	MS Health Insurance	150,000.00	11,653.88	104,832.37	69.89	45,167.63	0.00	0.00
01 1100 212 000 0000 0 000	Group Insurance	0.00	0.00	30.93	0.00	(30.93)	0.00	0.00
01 1100 212 002 0000 1 000	Group Insurance-Elem Para	18,000.00	1,248.95	11,082.50	61.57	6,917.50	0.00	0.00
01 1100 212 001 0000 2 000	Group Insurance - Para HS	1,000.00	2.35	20.72	2.07	979.28	0.00	0.00
01 1100 212 004 0000 3 000	Group Insurance - MS Para	1,000.00	49.52	503.11	50.31	496.89	0.00	0.00
01 1100 220 000 2195 0 000	Social Security - Activity Sponsor Non-I	0.00	25.25	180.75	0.00	(180.75)	0.00	0.00

BOARD EXPENDITURE REPORT BY FUNCTION

May 2019

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
01 1100 220 001 2190 2 000	HS Social Security - Non-Inst.Extra Duty	0.00	170.16	1,371.66	0.00	(1,371.66)	0.00	0.00
01 1100 220 001 2190 2 300	HS Social Security - NonInst Extra duty	0.00	1.54	149.21	0.00	(149.21)	0.00	0.00
01 1100 220 004 2190 3 000	MS Social Security - Non-Inst.Extra Duty	0.00	0.00	173.04	0.00	(173.04)	0.00	0.00
01 1100 220 004 2190 3 300	MS Social Security - Non-Inst.Extra Duty	0.00	1.53	47.46	0.00	(47.46)	0.00	0.00
01 1100 221 000 0000 0 000	SOC SEC	5,000.00	384.75	3,474.98	69.50	1,525.02	0.00	0.00
01 1100 221 000 2195 0 000	Social Security - Activity Sponsor	0.00	5.33	124.47	0.00	(124.47)	0.00	0.00
01 1100 221 002 0000 1 000	SOC SEC EL	68,000.00	4,871.89	45,101.96	66.33	22,898.04	0.00	0.00
01 1100 221 001 0000 2 000	SOC SEC SEC	75,000.00	5,733.48	52,060.36	69.41	22,939.64	0.00	0.00
01 1100 221 001 1116 2 000	HS Social Security - Teachers Pathways	7,000.00	552.61	4,920.51	70.29	2,079.49	0.00	0.00
01 1100 221 001 2190 2 000	HS Social Security - Teacher Coaches	10,000.00	564.20	5,077.66	50.78	4,922.34	0.00	0.00
01 1100 221 001 2195 2 000	HS Social Security - Activity Sponsors	4,000.00	290.71	2,733.12	68.33	1,266.88	0.00	0.00
01 1100 221 001 2190 2 300	HS Social Security -Teachers Extra Duty	0.00	11.08	652.22	0.00	(652.22)	0.00	0.00
01 1100 221 004 0000 3 000	MS Social Security	45,000.00	3,336.94	30,189.88	67.09	14,810.12	0.00	0.00
01 1100 221 004 2190 3 000	MS Social Security - Teachers Coaches	2,500.00	186.37	1,677.42	67.10	822.58	0.00	0.00
01 1100 221 004 2195 3 000	MS Social Security - Activity Sponsors	500.00	12.44	111.87	22.37	388.13	0.00	0.00
01 1100 221 004 2190 3 300	MS Social Security - Extra Duty	0.00	33.28	155.66	0.00	(155.66)	0.00	0.00
01 1100 222 000 0000 0 000	Social Security	0.00	0.00	13.93	0.00	(13.93)	0.00	0.00
01 1100 222 002 0000 1 000	Social Security	16,000.00	1,073.15	9,028.03	56.43	6,971.97	0.00	0.00
01 1100 222 001 0000 2 000	Social Security	200.00	40.62	429.04	214.52	(229.04)	0.00	0.00
01 1100 222 004 0000 3 000	Social Security	1,000.00	35.40	318.38	31.84	681.62	0.00	0.00
01 1100 223 000 0000 0 000	Social Security	0.00	58.50	196.59	0.00	(196.59)	0.00	0.00
01 1100 223 002 0000 1 000	Social Security	3,200.00	380.26	1,928.65	60.27	1,271.35	0.00	0.00
01 1100 223 001 0000 2 000	Social Security	2,500.00	447.36	1,943.13	77.73	556.87	0.00	0.00
01 1100 223 001 1116 2 000	Social Security	250.00	35.19	110.33	44.13	139.67	0.00	0.00
01 1100 223 004 0000 3 000	Social Security	1,200.00	118.74	797.76	66.48	402.24	0.00	0.00
01 1100 230 001 2190 2 000	Retirement Non-Instructional	0.00	160.42	481.26	0.00	(481.26)	0.00	0.00
01 1100 230 001 2190 2 300	HS Retirement Extra Duty	0.00	1.98	60.28	0.00	(60.28)	0.00	0.00
01 1100 230 004 2190 3 300	Retirement Non-Instructional Extra Duty	0.00	1.97	5.90	0.00	(5.90)	0.00	0.00
01 1100 231 000 0000 0 000	RETIRE SUB INLIEU	7,000.00	501.30	4,511.70	64.45	2,488.30	0.00	0.00
01 1100 231 000 2195 0 000	Retirement - Activity Sponsors	0.00	6.87	160.61	0.00	(160.61)	0.00	0.00
01 1100 231 002 0000 1 000	RETIREMENT	87,000.00	6,460.19	59,681.65	68.60	27,318.35	0.00	0.00
01 1100 231 001 0000 2 000	RETIREMENT	96,000.00	7,475.22	67,704.36	70.53	28,295.64	0.00	0.00
01 1100 231 001 1116 2 000	HS Retirement - Teachers Pathways	9,000.00	710.42	6,361.81	70.69	2,638.19	0.00	0.00
01 1100 231 001 2190 2 000	HS Retirement - Coach	9,500.00	688.35	6,195.08	65.21	3,304.92	0.00	0.00
01 1100 231 001 2195 2 000	HS Retirement - Activity Sponsors	6,000.00	367.94	3,348.77	55.81	2,651.23	0.00	0.00
01 1100 231 001 2190 2 300	HS Retirement - Teacher Coach	0.00	14.33	844.53	0.00	(844.53)	0.00	0.00
01 1100 231 004 0000 3 000	MS Retirement	57,000.00	4,152.69	37,541.24	65.86	19,458.76	0.00	0.00
01 1100 231 004 2190 3 000	MS Retirement - Teacher Coach	3,500.00	240.61	2,165.53	61.87	1,334.47	0.00	0.00
01 1100 231 004 2195 3 000	MS Retirement - Activity Sponsors	500.00	16.04	144.36	28.87	355.64	0.00	0.00
01 1100 231 004 2190 3 300	MS Retirement - Teacher Coach	0.00	42.98	181.37	0.00	(181.37)	0.00	0.00
01 1100 232 000 0000 0 000	Retirement	0.00	0.00	17.98	0.00	(17.98)	0.00	0.00
01 1100 232 002 0000 1 000	Retirement	14,000.00	1,360.10	11,391.95	81.37	2,608.05	0.00	0.00
01 1100 232 001 0000 2 000	Retirement	0.00	52.45	463.88	0.00	(463.88)	0.00	0.00
01 1100 232 004 0000 3 000	Retirement	1,000.00	46.04	396.67	39.67	603.33	0.00	0.00
01 1100 233 000 0000 0 000	Retirement Sub In Lieu	0.00	75.53	251.22	0.00	(251.22)	0.00	0.00

BOARD EXPENDITURE REPORT BY FUNCTION

May 2019

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
01 1100 233 002 0000 1 000	Retirement Substitute Teachers	0.00	0.00	7.10	0.00	(7.10)	0.00	0.00
01 1100 233 001 0000 2 000	Retirement Teachers HS Subs/ExtraD uty	0.00	0.00	4.44	0.00	(4.44)	0.00	0.00
01 1100 233 004 0000 3 000	Retirement Teachers MS Subs/ExtraD uty	0.00	0.00	4.44	0.00	(4.44)	0.00	0.00
01 1100 260 000 0000 0 000	UNEMPLOYMENT	2,000.00	0.00	2,026.75	101.34	(26.75)	0.00	0.00
01 1100 270 000 0000 0 000	Work Comp - Non-Instructional	4,000.00	448.04	4,132.21	103.31	(132.21)	0.00	0.00
01 1100 271 000 0000 0 000	Work Comp-Teachers/Prof	13,000.00	896.09	9,426.54	72.51	3,573.46	0.00	0.00
01 1100 272 000 0000 0 000	Work Comp Instructional Paras	4,000.00	448.04	4,132.21	103.31	(132.21)	0.00	0.00
01 1100 281 000 0000 0 000	Other Health Benefits	5,000.00	322.69	3,634.21	72.68	1,365.79	0.00	0.00
01 1100 281 002 0000 1 000	Other Health Benefits	7,000.00	795.31	7,157.79	102.25	(157.79)	0.00	0.00
01 1100 281 001 0000 2 000	Other Health Benefits	11,000.00	1,161.52	10,092.64	91.75	907.36	0.00	0.00
01 1100 281 001 1116 2 000	HS Health Benefits - Pathways Teachers	5,000.00	381.74	3,435.66	68.71	1,564.34	0.00	0.00
01 1100 281 004 0000 3 000	Other Health Benefits	8,000.00	652.54	5,872.86	73.41	2,127.14	0.00	0.00
01 1100 291 000 0000 0 000	Other Benefits	4,000.00	0.00	3,721.87	93.05	278.13	0.00	0.00
01 1100 320 000 0000 0 000	Professional Educational Services	1,000.00	0.00	425.00	42.50	575.00	0.00	0.00
01 1100 333 000 0000 0 000	District mileage paid to staff	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1100 333 002 0000 1 000	Mileage paid to staff - Elem	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1100 333 001 0000 2 000	Mileage paid to staff-HS	500.00	0.00	136.25	27.25	363.75	0.00	0.00
01 1100 333 004 0000 3 000	Mileage paid to staff - MS	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1100 340 004 0000 3 000	Other Professional Services	0.00	0.00	143.52	0.00	(143.52)	0.00	0.00
01 1100 432 000 0000 0 000	Technology Support	15,000.00	0.00	0.00	0.00	15,000.00	0.00	0.00
01 1100 550 000 0000 0 000	Copiers/Printers Buyout	0.00	0.00	17,411.97	0.00	(17,411.97)	0.00	0.00
01 1100 550 002 0000 1 000	Elem Copier	12,000.00	550.00	9,701.08	80.84	2,298.92	0.00	0.00
01 1100 550 001 0000 2 000	Copiers	12,000.00	858.99	11,408.14	95.07	591.86	0.00	0.00
01 1100 550 004 0000 3 000	MS Copiers	6,000.00	299.00	4,979.90	83.00	1,020.10	0.00	0.00
01 1100 580 002 0000 1 000	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	308.00	0.00	(308.00)	0.00	0.00
01 1100 580 001 1121 2 000	FBLA Travel	1,000.00	1,724.80	1,724.80	172.48	(724.80)	0.00	0.00
01 1100 580 001 1127 2 000	Student Travel Expense	1,000.00	0.00	1,065.51	106.55	(65.51)	0.00	0.00
01 1100 580 001 1128 2 000	Student Travel Expense	500.00	0.00	104.47	20.89	395.53	0.00	0.00
01 1100 580 001 1129 2 000	FFA Travel	1,200.00	3,347.30	3,347.30	278.94	(2,147.30)	0.00	0.00
01 1100 580 001 1130 2 000	FCCLA Travel	1,200.00	3,318.80	3,318.80	276.57	(2,118.80)	0.00	0.00
01 1100 580 004 1127 3 000	MS Vocal Student Expense	250.00	0.00	0.00	0.00	250.00	0.00	0.00
01 1100 591 001 2190 2 000	HS Athletic Coaches - Newman Grove	44,000.00	0.00	0.00	0.00	44,000.00	0.00	0.00
01 1100 591 004 2190 3 000	MS Athletic Coaches - Newman Grove	22,000.00	0.00	0.00	0.00	22,000.00	0.00	0.00
01 1100 610 000 0000 0 000	Supplies	22,000.00	68.97	431.82	1.96	21,568.18	0.00	0.00
01 1100 610 000 1126 0 000	Art Supplies	7,500.00	776.75	5,473.99	72.99	2,026.01	0.00	0.00
01 1100 610 002 0000 0 000	Supplies	0.00	0.00	508.00	0.00	(508.00)	0.00	0.00
01 1100 610 000 1126 0 100	Art Equipment	0.00	0.00	5,544.70	0.00	(5,544.70)	0.00	0.00
01 1100 610 002 0000 1 000	Elementary Requisitions	14,000.00	188.10	6,403.26	45.74	7,596.74	0.00	0.00
01 1100 610 002 1101 1 000	Other Expenses Gr. 1	800.00	0.00	560.23	70.03	239.77	0.00	0.00
01 1100 610 002 1102 1 000	SECOND GRADE SUPPLIES	800.00	0.00	0.00	0.00	800.00	0.00	0.00
01 1100 610 002 1103 1 000	THIRD GRADE SUPPLIES	1,200.00	254.16	1,305.21	108.77	(105.21)	0.00	0.00
01 1100 610 002 1104 1 000	FOURTH GRADE SUPPLIES	800.00	10.00	696.17	87.02	103.83	0.00	0.00
01 1100 610 002 1105 1 000	FIFTH GRADE SUPPLIES	800.00	0.00	50.74	6.34	749.26	0.00	0.00
01 1100 610 002 1107 1 000	KINDERGARTEN SUPPLIES	800.00	84.50	280.12	35.02	519.88	0.00	0.00
01 1100 610 002 1108 1 000	TITLE I SUPPLIES	400.00	0.00	224.49	56.12	175.51	0.00	0.00
01 1100 610 002 1122 1 000	Elem Science Supplies	200.00	0.00	9.52	4.76	190.48	0.00	0.00
01 1100 610 002 1123 1 000	Elem PE Supplies	400.00	0.00	0.00	0.00	400.00	0.00	0.00
01 1100 610 002 1127 1 000	Elem Music Supplies	400.00	0.00	268.91	67.23	131.09	0.00	0.00
01 1100 610 002 1128 1 000	Elem Band Supplies	400.00	0.00	306.88	76.72	93.12	0.00	0.00
01 1100 610 002 0000 1 100	ELEM FURN/EQUIP	40,000.00	0.00	370.43	0.93	39,629.57	0.00	0.00
01 1100 610 001 0000 2 000	Supplies	3,500.00	0.00	1,129.63	32.28	2,370.37	0.00	0.00
01 1100 610 001 1116 2 000	PATHWAYS FURNITURE & EQUIPMENT	2,000.00	0.00	50.16	2.51	1,949.84	0.00	0.00

BOARD EXPENDITURE REPORT BY FUNCTION

May 2019

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
01 1100 610 001 1117 2 000	Lang Arts Supplies	4,500.00	0.00	596.40	13.25	3,903.60	0.00	0.00
01 1100 610 001 1118 2 000	Spanish Supplies	1,100.00	0.00	1,188.51	108.05	(88.51)	0.00	0.00
01 1100 610 001 1119 2 000	Soc Studies Supplies	1,600.00	0.00	1,254.31	78.39	345.69	0.00	0.00
01 1100 610 001 1120 2 000	Math Supplies	2,000.00	0.00	877.25	43.86	1,122.75	0.00	0.00
01 1100 610 001 1121 2 000	Business Supplies	1,600.00	0.00	1,669.93	104.37	(69.93)	0.00	0.00
01 1100 610 001 1122 2 000	Science Supplies	6,000.00	837.35	5,539.58	92.33	460.42	0.00	0.00
01 1100 610 001 1123 2 000	PE Supplies	4,000.00	0.00	4,059.65	101.49	(59.65)	0.00	0.00
01 1100 610 001 1124 2 000	Ind Arts Supplies	4,800.00	0.00	1,323.66	27.58	3,476.34	0.00	0.00
01 1100 610 001 1127 2 000	Music Supplies	5,000.00	33.42	1,505.71	30.11	3,494.29	0.00	0.00
01 1100 610 001 1128 2 000	Band Supplies	4,500.00	0.00	1,273.20	28.29	3,226.80	0.00	0.00
01 1100 610 001 1129 2 000	Ag Supplies	4,500.00	79.62	1,073.87	23.86	3,426.13	0.00	0.00
01 1100 610 001 1130 2 000	FCS Supplies	2,500.00	0.00	304.79	12.19	2,195.21	0.00	0.00
01 1100 610 001 0000 2 100	HS Furniture & Equipment	7,500.00	0.00	4,839.26	64.52	2,660.74	0.00	0.00
01 1100 610 001 1116 2 100	PATHWAYS FURNITURE & EQUIPMENT	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1100 610 001 1124 2 100	Ind Arts Equipment	0.00	0.00	4,846.92	0.00	(4,846.92)	0.00	0.00
01 1100 610 001 1127 2 100	Music Equipment	0.00	0.00	4,500.00	0.00	(4,500.00)	0.00	0.00
01 1100 610 001 1128 2 100	Band Equipment	0.00	0.00	165.00	0.00	(165.00)	0.00	0.00
01 1100 610 001 1129 2 100	Ag Equipment	0.00	0.00	1,973.92	0.00	(1,973.92)	0.00	0.00
01 1100 610 004 0000 3 000	MS Supplies	2,000.00	0.00	400.55	20.03	1,599.45	0.00	0.00
01 1100 610 004 1117 3 000	MS Lang Arts Supplies	2,000.00	0.00	535.14	26.76	1,464.86	0.00	0.00
01 1100 610 004 1119 3 000	MS Social Studies Supplies	1,000.00	0.00	376.23	37.62	623.77	0.00	0.00
01 1100 610 004 1120 3 000	MS Math Supplies	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00
01 1100 610 004 1122 3 000	MS Science Supplies	1,200.00	0.00	0.00	0.00	1,200.00	0.00	0.00
01 1100 610 004 1123 3 000	MS PE Supplies	1,000.00	0.00	834.54	83.45	165.46	0.00	0.00
01 1100 610 004 1127 3 000	MS Music Supplies	750.00	153.58	1,197.57	159.68	(447.57)	0.00	0.00
01 1100 610 004 1128 3 000	MS Band Supplies	750.00	90.00	314.41	41.92	435.59	0.00	0.00
01 1100 610 004 0000 3 100	MS Furn/Equip	2,500.00	0.00	116.29	4.65	2,383.71	0.00	0.00
01 1100 640 002 0000 1 000	TEXTBOOKS EL	40,000.00	0.00	252.89	0.63	39,747.11	0.00	0.00
01 1100 640 002 3155 1 000	Rule 4 - Textbook Loan	3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00
01 1100 640 001 0000 2 000	TEXTBOOKS SEC	35,000.00	0.00	1,425.27	4.07	33,574.73	0.00	0.00
01 1100 640 001 1116 2 000	Pathways Textbooks	250.00	0.00	0.00	0.00	250.00	0.00	0.00
01 1100 640 004 0000 3 000	MS Textbooks	20,000.00	0.00	2,547.00	12.74	17,453.00	0.00	0.00
01 1100 643 002 0000 1 000	Elem. Web-based Software	6,000.00	0.00	3,578.00	59.63	2,422.00	0.00	0.00
01 1100 643 001 0000 2 000	HS Web-based Software	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
01 1100 643 001 1116 2 000	Pathways Web-based Software	6,000.00	0.00	5,300.00	88.33	700.00	0.00	0.00
01 1100 643 001 1121 2 000	Business Class Web-based Software	0.00	0.00	2,449.00	0.00	(2,449.00)	0.00	0.00
01 1100 643 004 0000 3 000	MS Web-based Software	2,500.00	0.00	2,205.00	88.20	295.00	0.00	0.00
01 1100 650 000 0000 0 000	COMPUTER HARDWARE	70,000.00	0.00	396.87	0.57	69,603.13	0.00	0.00
01 1100 650 002 0000 1 000	Elem Comp Hardware	5,000.00	0.00	1,538.60	30.77	3,461.40	0.00	0.00
01 1100 650 002 1128 1 000	Band Software	0.00	0.00	158.00	0.00	(158.00)	0.00	0.00
01 1100 650 001 0000 2 000	HS Comp Hardware	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00
01 1100 650 001 1121 2 000	Business Comp Hardware	0.00	0.00	847.98	0.00	(847.98)	0.00	0.00
01 1100 650 001 1124 2 000	Supplies-Technology Related	0.00	0.00	2,000.00	0.00	(2,000.00)	0.00	0.00
01 1100 650 001 1128 2 000	HS Band Software	500.00	0.00	158.00	31.60	342.00	0.00	0.00
01 1100 650 001 1129 2 000	HS Ag Software	300.00	0.00	0.00	0.00	300.00	0.00	0.00
01 1100 650 004 0000 3 000	MS Comp Hardware	2,000.00	0.00	139.91	7.00	1,860.09	0.00	0.00
01 1100 650 004 1128 3 000	Band Software	0.00	0.00	79.00	0.00	(79.00)	0.00	0.00
01 1100 810 001 1129 1 000	Dues & Fees	0.00	0.00	130.00	0.00	(130.00)	0.00	0.00
01 1100 810 002 0000 1 000	Elem Dues for Memberships	300.00	0.00	129.00	43.00	171.00	0.00	0.00
01 1100 810 002 1127 1 000	Elem Student Contest Fees	250.00	0.00	0.00	0.00	250.00	0.00	0.00
01 1100 810 001 0000 2 000	HS Dues for Membership	1,500.00	235.00	429.00	28.60	1,071.00	0.00	0.00
01 1100 810 001 1127 2 000	Student Contest Fees	1,500.00	205.00	833.00	55.53	667.00	0.00	0.00
01 1100 810 001 1128 2 000	Band Contest Fees	1,200.00	165.00	479.45	39.95	720.55	0.00	0.00
01 1100 810 001 1129 2 000	Ag Contest Fees	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1100 810 004 0000 3 000	MS Dues for Memberships	500.00	0.00	129.00	25.80	371.00	0.00	0.00

BOARD EXPENDITURE REPORT BY FUNCTION

May 2019

User ID: GLS

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
01 1100 810 004 1122 3 000	MS Science Student Contest Fees	400.00	0.00	0.00	0.00	400.00	0.00	0.00
01 1100 810 004 1127 3 000	MS Student Contest Fees	200.00	0.00	673.00	336.50	(473.00)	0.00	0.00
01 1100 810 004 1128 3 000	MS Band Contest Fees	200.00	0.00	216.00	108.00	(16.00)	0.00	0.00
1100	REGULAR INSTRUCTIONAL PROGRAMS	4,852,300.00	359,231.52	3,230,349.77	66.57	1,621,950.23	0.00	0.00
1115	Career Academy							
01 1115 111 001 0000 2 000	Salaries-Teachers/Prof Career Acad	11,000.00	957.00	8,613.00	78.30	2,387.00	0.00	0.00
01 1115 211 001 0000 2 000	HS Group Insurance Career Academy	100.00	0.86	7.74	7.74	92.26	0.00	0.00
01 1115 221 001 0000 2 000	HS Social Security - Career Acad	900.00	73.21	658.89	73.21	241.11	0.00	0.00
01 1115 333 001 0000 2 000	Mileage paid to welding instructor	400.00	0.00	0.00	0.00	400.00	0.00	0.00
01 1115 610 001 0000 2 000	Career Acad Supplies	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1115 610 001 1115 2 000	Welding Supplies	4,000.00	573.75	3,421.38	85.53	578.62	0.00	0.00
01 1115 610 004 0000 3 000	MS Career Acad Supplies	200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 1115 640 001 0000 2 000	Career Academy Textbooks	2,000.00	0.00	1,609.63	80.48	390.37	0.00	0.00
1115	Career Academy	19,100.00	1,604.82	14,310.64	74.92	4,789.36	0.00	0.00
1150	Limited English Proficiency							
01 1150 610 002 0000 1 000	LEP Supplies	0.00	0.00	122.33	0.00	(122.33)	0.00	0.00
1150	Limited English Proficiency	0.00	0.00	122.33	0.00	(122.33)	0.00	0.00
1190	Early Childhood							
01 1190 111 002 0000 1 000	Salaries-Teachers/Prof Preschool	100,000.00	8,112.16	73,009.44	73.01	26,990.56	0.00	0.00
01 1190 112 002 0000 1 000	Salaries-Preschool Para	54,000.00	4,324.32	45,200.62	83.70	8,799.38	0.00	0.00
01 1190 122 002 0000 1 000	Salaries - Substitute Preschool Para	2,000.00	1,006.25	3,615.00	180.75	(1,615.00)	0.00	0.00
01 1190 123 002 0000 1 000	Preschool Sub	2,500.00	230.00	2,110.13	84.41	389.87	0.00	0.00
01 1190 132 002 0000 1 000	Preschool Paraprofessional Overtime	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1190 151 002 0000 1 000	Preschool Extra Duty	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1190 211 002 0000 1 000	PS Group Insurance Teachers/Prof Staff	41,500.00	3,320.12	29,881.08	72.00	11,618.92	0.00	0.00
01 1190 212 002 0000 1 000	PS Group Insurance - Instructional Aides	3,000.00	17.75	603.20	20.11	2,396.80	0.00	0.00
01 1190 221 002 0000 1 000	PS Social Security - Teachers/Prof	8,000.00	616.60	5,563.34	69.54	2,436.66	0.00	0.00
01 1190 222 002 0000 1 000	PS Social Security - Para	4,500.00	407.83	3,723.79	82.75	776.21	0.00	0.00
01 1190 223 002 0000 1 000	PS Social Security - Substitute Teachers	0.00	17.60	161.42	0.00	(161.42)	0.00	0.00
01 1190 231 002 0000 1 000	PS Retirement - Teaches/Prof	1,000.00	801.30	7,211.73	721.17	(6,211.73)	0.00	0.00
01 1190 232 002 0000 1 000	PS Retirement Instructional Aides	5,500.00	413.30	4,265.72	77.56	1,234.28	0.00	0.00
01 1190 233 002 0000 1 000	Retirement Substitute Teachers	0.00	0.00	3.96	0.00	(3.96)	0.00	0.00
01 1190 281 002 0000 1 000	HSA Contributions	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1190 291 002 0000 1 000	Preschool Fitness Ctr Membership	200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 1190 330 002 0000 1 000	Preschool Employee Training & Dev.	800.00	0.00	160.00	20.00	640.00	0.00	0.00
01 1190 580 002 0000 1 000	Preschool Travel Expenses	600.00	0.00	0.00	0.00	600.00	0.00	0.00
01 1190 610 002 0000 1 000	Preschool Supplies	8,000.00	1,053.05	4,303.30	53.79	3,696.70	0.00	0.00
01 1190 610 002 1190 1 000	Supplies	1,600.00	0.00	2,180.70	136.29	(580.70)	0.00	0.00
01 1190 610 002 0000 1 100	Preschool Furniture/Equipment	1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00
01 1190 610 002 0000 1 700	PRESCHOOL SUPPLIES	10,000.00	0.00	4,539.00	45.39	5,461.00	0.00	0.00
01 1190 643 002 0000 1 000	Web-based Software	1,500.00	0.00	870.20	58.01	629.80	0.00	0.00
01 1190 650 002 0000 1 000	Preschool Technology Supplies	500.00	0.00	0.00	0.00	500.00	0.00	0.00
1190	Early Childhood	248,200.00	20,320.28	187,402.63	75.50	60,797.37	0.00	0.00

1200 SpEd Instructional Program School Age

BOARD EXPENDITURE REPORT BY FUNCTION

May 2019

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
01 1200 111 000 0000 0 000	SpEd Director	45,000.00	3,774.52	33,970.68	75.49	11,029.32	0.00	0.00
01 1200 111 002 0000 1 000	SpEd Salaries-Teacher/Prof Elementary	112,000.00	9,019.00	81,171.00	72.47	30,829.00	0.00	0.00
01 1200 111 001 0000 2 000	SpEd Salaries-Teachers/Prof HS	122,000.00	9,715.00	87,290.15	71.55	34,709.85	0.00	0.00
01 1200 111 004 0000 3 000	SpEd Salaries-Teachers/Prof MS	55,000.00	4,071.57	35,014.07	63.66	19,985.93	0.00	0.00
01 1200 112 002 0000 1 000	AIDES SALARY ELE	55,000.00	6,036.22	44,051.72	80.09	10,948.28	0.00	0.00
01 1200 112 001 0000 2 000	AIDE SALARY SECON	64,000.00	6,274.83	50,472.68	78.86	13,527.32	0.00	0.00
01 1200 112 004 0000 3 000	MS SpEd Para	50,000.00	3,908.81	34,939.54	69.88	15,060.46	0.00	0.00
01 1200 122 002 0000 1 000	Salaries - Elem Para Sub SpEd	2,000.00	743.00	2,614.43	130.72	(614.43)	0.00	0.00
01 1200 122 001 0000 2 000	Salaries - HS Para Sub SpEd	750.00	0.00	1,497.50	199.67	(747.50)	0.00	0.00
01 1200 122 004 0000 3 000	Salaries - MS Para Sub SpEd	1,500.00	310.50	1,795.50	119.70	(295.50)	0.00	0.00
01 1200 123 002 0000 1 000	SUB SALARIES ELE	3,000.00	805.00	4,082.50	136.08	(1,082.50)	0.00	0.00
01 1200 123 001 0000 2 000	SUB SALARIES SEC	2,000.00	230.00	1,897.50	94.88	102.50	0.00	0.00
01 1200 123 004 0000 3 000	MS SpEd Substitute	4,000.00	0.00	5,922.50	148.06	(1,922.50)	0.00	0.00
01 1200 132 002 0000 1 000	Overtime-Instructional Aides Elem SpEd	0.00	0.00	2.90	0.00	(2.90)	0.00	0.00
01 1200 159 000 0000 0 000	SpEd Stipends/Extended Contract District	4,000.00	0.00	0.00	0.00	4,000.00	0.00	0.00
01 1200 211 000 0000 0 000	Group Insurance Teachers SpEd	10,000.00	746.62	6,719.58	67.20	3,280.42	0.00	0.00
01 1200 211 002 0000 1 000	Elem Group Insurance - SpEd	40,000.00	3,065.62	27,590.58	68.98	12,409.42	0.00	0.00
01 1200 211 001 0000 2 000	HS Group Insurance - SpEd	25,000.00	1,838.95	16,550.55	66.20	8,449.45	0.00	0.00
01 1200 211 004 0000 3 000	MS SpEd Health Insurance	22,000.00	1,108.72	9,564.27	43.47	12,435.73	0.00	0.00
01 1200 212 002 0000 1 000	Group Insurance	500.00	41.36	328.15	65.63	171.85	0.00	0.00
01 1200 212 001 0000 2 000	Group Insurance	6,000.00	500.50	4,504.50	75.08	1,495.50	0.00	0.00
01 1200 212 004 0000 3 000	Group Insurance	6,500.00	445.74	4,528.12	69.66	1,971.88	0.00	0.00
01 1200 221 000 0000 0 000	District Social Security - Teachers/Prof	4,000.00	287.31	2,594.18	64.85	1,405.82	0.00	0.00
01 1200 221 002 0000 1 000	SOC SEC	10,000.00	685.96	6,173.64	61.74	3,826.36	0.00	0.00
01 1200 221 001 0000 2 000	SOC SEC	10,000.00	739.71	6,658.53	66.59	3,341.47	0.00	0.00
01 1200 221 004 0000 3 000	MS SpEd Soc Sec	5,000.00	310.99	2,675.86	53.52	2,324.14	0.00	0.00
01 1200 222 002 0000 1 000	Social Security	5,000.00	518.62	3,569.85	71.40	1,430.15	0.00	0.00
01 1200 222 001 0000 2 000	Social Security	5,000.00	448.43	3,691.35	73.83	1,308.65	0.00	0.00
01 1200 222 004 0000 3 000	Social Security	4,000.00	316.35	2,752.54	68.81	1,247.46	0.00	0.00
01 1200 223 002 0000 1 000	Social Security	500.00	61.58	312.35	62.47	187.65	0.00	0.00
01 1200 223 001 0000 2 000	Social Security	200.00	17.60	145.14	72.57	54.86	0.00	0.00
01 1200 223 004 0000 3 000	Social Security	500.00	0.00	453.06	90.61	46.94	0.00	0.00
01 1200 231 000 0000 0 000	Retirement - Teaches/Prof SpEd	5,000.00	372.84	3,355.56	67.11	1,644.44	0.00	0.00
01 1200 231 002 0000 1 000	RETIREMENT	12,000.00	890.88	8,017.90	66.82	3,982.10	0.00	0.00
01 1200 231 001 0000 2 000	RETIREMENT	12,000.00	959.63	8,622.34	71.85	3,377.66	0.00	0.00
01 1200 231 004 0000 3 000	MS SpEd Retirement	6,000.00	402.17	3,458.59	57.64	2,541.41	0.00	0.00
01 1200 232 002 0000 1 000	Retirement	5,500.00	545.41	3,983.72	72.43	1,516.28	0.00	0.00
01 1200 232 001 0000 2 000	Retirement	7,000.00	619.82	4,985.56	71.22	2,014.44	0.00	0.00
01 1200 232 004 0000 3 000	Retirement	5,000.00	411.69	3,568.02	71.36	1,431.98	0.00	0.00
01 1200 281 002 0000 1 000	Other Health Benefits	4,000.00	254.50	2,290.50	57.26	1,709.50	0.00	0.00
01 1200 281 001 0000 2 000	Other Health Benefits	3,000.00	222.69	2,004.21	66.81	995.79	0.00	0.00
01 1200 281 004 0000 3 000	Other Health Benefits	4,000.00	198.78	1,635.60	40.89	2,364.40	0.00	0.00
01 1200 291 000 0000 0 000	Fitness Center - District	200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 1200 291 001 0000 2 000	Fitness Center - HS	200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 1200 320 002 0000 1 000	OTHER PROF/TECH SERVICES	20,000.00	2,323.05	19,404.30	97.02	595.70	0.00	0.00
01 1200 320 001 0000 2 000	Pupil Services	20,000.00	0.00	0.00	0.00	20,000.00	0.00	0.00
01 1200 320 004 0000 3 000	Professional Educational Services	20,000.00	8,750.00	26,250.00	131.25	(6,250.00)	0.00	0.00
01 1200 330 000 0000 0 000	Employee Training & Development	800.00	60.00	395.00	49.38	405.00	0.00	0.00
01 1200 330 002 0000 1 000	Elem SpEd Training/Development	500.00	410.00	590.00	118.00	(90.00)	0.00	0.00
01 1200 330 001 0000 2 000	Employee Training & Development	2,000.00	0.00	500.00	25.00	1,500.00	0.00	0.00
01 1200 330 004 0000 3 000	MS SpEd Training/Development	200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 1200 580 000 0000 0 000	TRAVEL EXPENSE AND MILEAGE	800.00	265.00	612.00	76.50	188.00	0.00	0.00

06/06/2019 02:25 PM

May 2019

User ID: GLS

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
01 1200 580 002 0000 1 000	TRAVEL INSERVICE	200.00	199.90	199.90	99.95	0.10	0.00	0.00
01 1200 580 001 0000 2 000	TRAVEL INSERVICE	1,500.00	0.00	65.72	4.38	1,434.28	0.00	0.00
01 1200 580 004 0000 3 000	MS SpEd Travel	200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 1200 591 002 0000 1 000	Elem. Purchased Services from ESU	0.00	0.00	602.86	0.00	(602.86)	0.00	0.00
01 1200 591 001 0000 2 000	HS. Purchased Services from ESU	0.00	6,101.84	42,561.98	0.00	(42,561.98)	0.00	0.00
01 1200 591 004 0000 3 000	MS Purchased Services from ESU	0.00	0.00	299.19	0.00	(299.19)	0.00	0.00
01 1200 610 002 0000 1 000	SUPPLIES	3,500.00	22.95	555.10	15.86	2,944.90	0.00	0.00
01 1200 610 002 0000 1 100	FURNITURE & EQUIPMENT	1,000.00	0.00	1,101.00	110.10	(101.00)	0.00	0.00
01 1200 610 001 0000 2 000	SUPPLIES	3,000.00	0.00	282.92	9.43	2,717.08	0.00	0.00
01 1200 610 001 0000 2 100	FURNITURE & EQUIPMENT	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1200 610 004 0000 3 000	MS SpEd Supplies	500.00	48.00	121.49	24.30	378.51	0.00	0.00
01 1200 610 004 0000 3 100	MS SpEd Furn&Equip	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1200 640 002 0000 1 000	TEXTBOOKS ELE	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1200 640 001 0000 2 000	TEXTBOOKS	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1200 640 004 0000 3 000	MS SpEd Textbooks	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1200 643 000 0000 0 000	STUDENT RECORD SYSTEM	2,500.00	0.00	0.00	0.00	2,500.00	0.00	0.00
01 1200 650 000 0000 0 000	IEP COMPUTER PROGRAM	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1200 650 002 0000 1 000	COMPUTER HARDWARE	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1200 650 001 0000 2 000	COMPUTER HARDWARE	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1200 650 004 0000 3 000	MS SpEd Computer Equip	500.00	0.00	0.00	0.00	500.00	0.00	0.00
1200 SpEd Instructional Program School Age		819,550.00	79,081.66	618,998.38	75.53	200,551.62	0.00	0.00
1291 SpEd Instructional-Age3-5								
01 1291 112 002 0000 1 000	PRE SCHOOL SPED SALARIES	9,000.00	0.00	0.00	0.00	9,000.00	0.00	0.00
01 1291 122 002 0000 1 000	Preschool SpEd Para Sub	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 1291 212 002 0000 1 000	Insurance - Preschool Sped Paras	3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00
01 1291 222 002 0000 1 000	Social Security	700.00	0.00	0.00	0.00	700.00	0.00	0.00
01 1291 232 002 0000 1 000	Retirement	750.00	0.00	0.00	0.00	750.00	0.00	0.00
01 1291 610 002 0000 1 000	Preschool SpEd Supplies	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00
01 1291 610 002 0000 1 100	Preschool SpEd Equipment	500.00	0.00	0.00	0.00	500.00	0.00	0.00
1291 SpEd Instructional-Age3-5		16,450.00	0.00	0.00	0.00	16,450.00	0.00	0.00
1300 Summer School								
01 1300 151 002 0000 1 000	Summer School Elementary	3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00
01 1300 151 001 0000 2 000	Summer School Secondary	3,500.00	0.00	0.00	0.00	3,500.00	0.00	0.00
01 1300 151 004 0000 3 000	MS Summer School	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
01 1300 221 002 0000 1 000	Social Security	300.00	0.00	0.00	0.00	300.00	0.00	0.00
01 1300 221 001 0000 2 000	Social Security	300.00	0.00	0.00	0.00	300.00	0.00	0.00
01 1300 221 004 0000 3 000	MS Summer School Soc Sec	100.00	0.00	0.00	0.00	100.00	0.00	0.00
01 1300 231 002 0000 1 000	Retirement	300.00	0.00	0.00	0.00	300.00	0.00	0.00
01 1300 231 001 0000 2 000	Retirement	300.00	0.00	0.00	0.00	300.00	0.00	0.00
01 1300 231 004 0000 3 000	MS Summer School Retire	100.00	0.00	0.00	0.00	100.00	0.00	0.00
01 1300 610 002 0000 1 000	Summer School Supplies	200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 1300 610 001 0000 2 000	Summer School Supplies	200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 1300 610 004 0000 3 000	Summer School Supplies	200.00	0.00	0.00	0.00	200.00	0.00	0.00
1300 Summer School		9,500.00	0.00	0.00	0.00	9,500.00	0.00	0.00
2110 ATTENDANCE AND SOCIAL WORK								
01 2110 643 000 0000 0 000	Web-based Software	6,000.00	0.00	3,229.20	53.82	2,770.80	0.00	0.00
2110 ATTENDANCE AND SOCIAL WORK		6,000.00	0.00	3,229.20	53.82	2,770.80	0.00	0.00
2120 GUIDANCE SERVICES								
01 2120 111 002 0000 1 000	ElemGuidance Salaries-Teachers/Prof Elem	38,000.00	2,847.49	27,207.49	71.60	10,792.51	0.00	0.00
01 2120 111 001 0000 2 000	HS Salaries- Guidance	74,000.00	6,684.08	60,156.72	81.29	13,843.28	0.00	0.00
01 2120 111 004 0000 3 000	MS Guidance Salaries-Teachers/Prof MS	30,000.00	2,164.13	19,853.33	66.18	10,146.67	0.00	0.00

BOARD EXPENDITURE REPORT BY FUNCTION

May 2019

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
01 2120 123 004 0000 3 000	MS Guidance Sub	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00
01 2120 159 001 0000 2 000	Guidance - Extended Contract	8,000.00	0.00	0.00	0.00	8,000.00	0.00	0.00
01 2120 211 002 0000 1 000	Elem Group Insurance - Guidance	9,000.00	518.82	4,940.16	54.89	4,059.84	0.00	0.00
01 2120 211 001 0000 2 000	HS Group Insurance - Guidance	18,000.00	1,405.56	12,650.04	70.28	5,349.96	0.00	0.00
01 2120 211 004 0000 3 000	MS Group Insurance - Guidance	8,000.00	527.08	4,796.27	59.95	3,203.73	0.00	0.00
01 2120 221 002 0000 1 000	Elem Social Security - Guidance	3,000.00	217.83	2,081.36	69.38	918.64	0.00	0.00
01 2120 221 001 0000 2 000	HS Social Security- Guidance	7,000.00	507.32	4,579.88	65.43	2,420.12	0.00	0.00
01 2120 221 004 0000 3 000	MS Social Security - Guidance	2,000.00	164.86	1,512.48	75.62	487.52	0.00	0.00
01 2120 231 002 0000 1 000	Elem Retirement - Guidance	4,000.00	281.27	2,687.51	67.19	1,312.49	0.00	0.00
01 2120 231 001 0000 2 000	HS Retirement - Guidance	8,000.00	660.24	5,942.15	74.28	2,057.85	0.00	0.00
01 2120 231 004 0000 3 000	MS Retirement - Guidance	3,000.00	213.77	1,961.08	65.37	1,038.92	0.00	0.00
01 2120 281 002 0000 1 000	Elem Health Benefits-Guidance	1,000.00	90.26	451.30	45.13	548.70	0.00	0.00
01 2120 281 001 0000 2 000	HS Health Benefits-Guidance	4,000.00	254.50	2,290.50	57.26	1,709.50	0.00	0.00
01 2120 281 004 0000 3 000	MS Health Benefits Guidance	2,000.00	95.44	858.96	42.95	1,141.04	0.00	0.00
01 2120 291 001 0000 2 000	HS Guidance-Fitness Ctr	200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 2120 330 002 0000 1 000	Elem GuidTraining/Development	500.00	0.00	265.00	53.00	235.00	0.00	0.00
01 2120 330 001 0000 2 000	Employee Training & Development	500.00	0.00	379.99	76.00	120.01	0.00	0.00
01 2120 330 004 0000 3 000	MS Guidance Training/Development	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2120 580 002 0000 1 000	ELEM TRAVEL EXP/MILEAGE	500.00	0.00	51.97	10.39	448.03	0.00	0.00
01 2120 580 001 0000 2 000	TRAVEL	500.00	0.00	51.98	10.40	448.02	0.00	0.00
01 2120 580 004 0000 3 000	MS Guidance Travel	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2120 610 002 0000 1 000	SUPPLIES	800.00	0.00	164.92	20.62	635.08	0.00	0.00
01 2120 610 001 0000 2 000	SUPPLIES	1,500.00	9.87	865.48	57.70	634.52	0.00	0.00
01 2120 610 001 0000 2 100	GUIDANCE FURNITURE/EQUIPMENT	0.00	0.00	389.90	0.00	(389.90)	0.00	0.00
01 2120 610 004 0000 3 000	MS Guidance Supplies	800.00	18.97	195.21	24.40	604.79	0.00	0.00
01 2120 650 002 0000 1 000	Elem Guidance - Tech-Related Supplies	200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 2120 650 001 0000 2 000	COMPUTER EQUIPMENT (SOFTWARE)	200.00	0.00	131.79	65.90	68.21	0.00	0.00
01 2120 650 004 0000 3 000	Software	200.00	0.00	0.00	0.00	200.00	0.00	0.00
2120 GUIDANCE SERVICES		227,900.00	16,661.49	154,465.47	67.78	73,434.53	0.00	0.00
2130 HEALTH SERVICES								
01 2130 320 000 0000 0 000	School Nurse Contract	46,000.00	0.00	30,071.48	65.37	15,928.52	0.00	0.00
01 2130 330 000 0000 0 000	School NurseTraining/Development	200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 2130 610 000 0000 0 000	SUPPLIES	2,500.00	294.99	294.99	11.80	2,205.01	0.00	0.00
2130 HEALTH SERVICES		48,700.00	294.99	30,366.47	62.35	18,333.53	0.00	0.00
2141 Psych Services SpEd School Age								
01 2141 111 002 0000 1 000	School Psych Salaries Elem	48,000.00	3,920.80	35,287.20	73.52	12,712.80	0.00	0.00
01 2141 111 001 0000 2 000	School Psych Salaries HS	7,500.00	603.20	5,428.80	72.38	2,071.20	0.00	0.00
01 2141 111 004 0000 3 000	School Psych Salaries-MS	2,000.00	754.00	6,786.00	339.30	(4,786.00)	0.00	0.00
01 2141 211 002 0000 1 000	Elem Group Insurance Psych	12,000.00	934.10	8,406.90	70.06	3,593.10	0.00	0.00
01 2141 211 001 0000 2 000	HS Group Insurance Psych	2,000.00	143.71	1,293.39	64.67	706.61	0.00	0.00
01 2141 211 004 0000 3 000	MS Group Insurance Psych	0.00	179.63	1,616.67	0.00	(1,616.67)	0.00	0.00
01 2141 221 002 0000 1 000	Elem Social Security - Psych	4,000.00	298.92	2,690.28	67.26	1,309.72	0.00	0.00
01 2141 221 001 0000 2 000	HS Social Security - Psych	750.00	45.99	413.91	55.19	336.09	0.00	0.00
01 2141 221 004 0000 3 000	MS Social Security - Psych	200.00	57.48	517.32	258.66	(317.32)	0.00	0.00
01 2141 231 002 0000 1 000	Elem Retirement - Psych	5,000.00	387.29	3,485.61	69.71	1,514.39	0.00	0.00
01 2141 231 001 0000 2 000	HS Retirement - Psych	750.00	59.58	536.22	71.50	213.78	0.00	0.00
01 2141 231 004 0000 3 000	MS Retirement - Psych	250.00	74.48	670.32	268.13	(420.32)	0.00	0.00
01 2141 281 002 0000 1 000	Elem Health Benefits Psych	2,000.00	165.43	1,488.87	74.44	511.13	0.00	0.00
01 2141 281 001 0000 2 000	HS Health Benefits Psych	500.00	25.45	229.05	45.81	270.95	0.00	0.00
01 2141 281 004 0000 3 000	MS Health Benefits Psych	250.00	31.81	286.29	114.52	(36.29)	0.00	0.00
01 2141 330 000 0000 0 000	Psych Registration/Conference Fees	400.00	0.00	0.00	0.00	400.00	0.00	0.00
01 2141 580 000 0000 0 000	Psychologist Travel Expenses	200.00	0.00	0.00	0.00	200.00	0.00	0.00

BOARD EXPENDITURE REPORT BY FUNCTION

May 2019

User ID: GLS

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
01 2141 610 000 0000 0 000	SUPPLIES	1,500.00	0.00	290.87	19.39	1,209.13	0.00	0.00
2141 Psych Services SpEd School Age		87,300.00	7,681.87	69,427.70	79.53	17,872.30	0.00	0.00
2151 Speech Audiology SpEd School Age								
01 2151 111 002 0000 1 000	Speech/Audiology Salaries Elem	47,000.00	3,831.77	34,485.93	73.37	12,514.07	0.00	0.00
01 2151 111 001 0000 2 000	Speech/Audiology Salaries HS	6,000.00	472.41	4,251.69	70.86	1,748.31	0.00	0.00
01 2151 211 002 0000 1 000	Elem Group Insurance Speech/Audiology	12,000.00	908.39	8,175.51	68.13	3,824.49	0.00	0.00
01 2151 211 001 0000 2 000	HS Group Insurance Speech/Audiology	1,500.00	111.99	1,007.91	67.19	492.09	0.00	0.00
01 2151 221 002 0000 1 000	Elem Social Security - Speech Audiology	4,000.00	293.13	2,638.17	65.95	1,361.83	0.00	0.00
01 2151 221 001 0000 2 000	HS Social Security - Speech Audiology	500.00	36.14	325.26	65.05	174.74	0.00	0.00
01 2151 231 002 0000 1 000	Elem Retirement - SpeechAudiology	5,000.00	378.50	3,406.48	68.13	1,593.52	0.00	0.00
01 2151 231 001 0000 2 000	HS Retirement - SpeechAudiology	750.00	46.66	419.94	55.99	330.06	0.00	0.00
01 2151 320 002 0000 1 000	Contracted Services- Speech	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00
01 2151 320 004 0000 3 000	Contracted Services - MS Speech	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00
01 2151 330 000 0000 0 000	Speech Registration/Conference Fees	250.00	0.00	0.00	0.00	250.00	0.00	0.00
01 2151 580 000 0000 0 000	TRAVEL EXPENSE AND MILEAGE	250.00	0.00	10.28	4.11	239.72	0.00	0.00
01 2151 591 002 0000 1 000	Elem Speech Purchased Services	0.00	3,294.92	26,032.02	0.00	(26,032.02)	0.00	0.00
01 2151 591 004 0000 3 000	Purchased Services from ESU	0.00	2,819.57	21,003.09	0.00	(21,003.09)	0.00	0.00
01 2151 610 002 0000 1 000	Elem Speech Supplies	1,100.00	0.00	273.32	24.85	826.68	0.00	0.00
01 2151 810 000 0000 0 000	DUES AND FEES	0.00	0.00	140.00	0.00	(140.00)	0.00	0.00
2151 Speech Audiology SpEd School Age		82,350.00	12,193.48	102,169.60	124.07	(19,819.60)	0.00	0.00
2152 Speech Patholog/Audiology y Age 3-5								
01 2152 111 002 0000 1 000	Speech/Audiology Salaries Preschool	12,000.00	944.82	8,503.38	70.86	3,496.62	0.00	0.00
01 2152 211 002 0000 1 000	PS Group Insurance Speech/Audiology	3,000.00	223.99	2,015.91	67.20	984.09	0.00	0.00
01 2152 221 002 0000 1 000	PS Social Security - Speech/Audiology	1,000.00	72.28	650.52	65.05	349.48	0.00	0.00
01 2152 231 002 0000 1 000	PS Retirement - Speech/Audiology	1,500.00	93.33	839.97	56.00	660.03	0.00	0.00
01 2152 610 002 0000 1 000	Preschool Speech Supplies	250.00	0.00	0.00	0.00	250.00	0.00	0.00
2152 Speech Patholog/Audiology y Age 3-5		17,750.00	1,334.42	12,009.78	67.66	5,740.22	0.00	0.00
2153 Speech Pathology/Audiology Age 0-2								
01 2153 340 002 0000 1 000	Birth-2 Speech Services	500.00	0.00	0.00	0.00	500.00	0.00	0.00
2153 Speech Pathology/Audiology Age 0-2		500.00	0.00	0.00	0.00	500.00	0.00	0.00
2161 Occupational Therapy School Age								
01 2161 340 002 0000 1 000	OCCUPATIONAL THERAPY ELEM	1,000.00	2,076.75	16,097.62	1,609.76	(15,097.62)	0.00	0.00
01 2161 340 001 0000 2 000	OCCUPATION THERAPY -SECONDARY	0.00	335.85	398.85	0.00	(398.85)	0.00	0.00
01 2161 340 004 0000 3 000	Other Professional Services	0.00	0.00	2,237.80	0.00	(2,237.80)	0.00	0.00
2161 Occupational Therapy School Age		1,000.00	2,412.60	18,734.27	1,873.43	(17,734.27)	0.00	0.00
2162 Occupational Therapy - Age 3-5								
01 2162 340 002 0000 1 000	Other Professional Services	1,000.00	454.25	2,357.75	235.78	(1,357.75)	0.00	0.00
2162 Occupational Therapy - Age 3-5		1,000.00	454.25	2,357.75	235.78	(1,357.75)	0.00	0.00
2163 Physical Therapy- Age 0-2								
01 2163 340 002 0000 1 000	OT SpEd 0-2	1,000.00	1,216.05	5,705.85	570.59	(4,705.85)	0.00	0.00
2163 Physical Therapy- Age 0-2		1,000.00	1,216.05	5,705.85	570.59	(4,705.85)	0.00	0.00
2171 Physical Therapy -School Age								
01 2171 340 002 0000 1 000	PHYSICAL THER - ELEM	500.00	175.00	600.00	120.00	(100.00)	0.00	0.00
01 2171 340 001 0000 2 000	PHYSICAL THERAPY	0.00	25.00	87.50	0.00	(87.50)	0.00	0.00
01 2171 340 004 0000 3 000	Other Professional Services	500.00	62.48	212.44	42.49	287.56	0.00	0.00

BOARD EXPENDITURE REPORT BY FUNCTION

		May 2019						
Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
2171	Physical Therapy -School Age	1,000.00	262.48	899.94	89.99	100.06	0.00	0.00
2172	Physical Therapy - 3-5							
01 2172 340 002 0000 1 000	PT SpEd 3-5	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
2172	Physical Therapy - 3-5	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
2173	Physical Therapy - 0-2							
01 2173 340 002 0000 1 000	PT SpEd 0-2	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
2173	Physical Therapy - 0-2	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
2181	Vision							
01 2181 340 004 0000 3 000	Vision Services SpEd MS	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
2181	Vision	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
2190	Activities							
01 2190 340 002 0000 1 000	Student Drug & Alcohol Testing	0.00	0.00	563.00	0.00	(563.00)	0.00	0.00
01 2190 340 001 0000 2 000	Other Professional Services	0.00	330.00	630.00	0.00	(630.00)	0.00	0.00
01 2190 340 004 0000 3 000	MS Student Drug & Alcohol Testing	0.00	198.00	822.00	0.00	(822.00)	0.00	0.00
01 2190 580 001 2195 2 000	HS Speech Travel Expense	0.00	464.40	744.38	0.00	(744.38)	0.00	0.00
01 2190 610 001 2195 2 000	HS Speech Supplies	1,200.00	0.00	998.64	83.22	201.36	0.00	0.00
01 2190 610 004 2195 3 000	MS Speech Supplies	250.00	0.00	378.78	151.51	(128.78)	0.00	0.00
01 2190 810 001 0000 2 000	Dues & Fees	0.00	0.00	125.00	0.00	(125.00)	0.00	0.00
01 2190 810 001 2195 2 000	HS Speech Fees	2,800.00	0.00	3,090.12	110.36	(290.12)	0.00	0.00
01 2190 810 004 2195 3 000	MS Speech Dues & Fees	500.00	122.00	301.00	60.20	199.00	0.00	0.00
2190	Activities	4,750.00	1,114.40	7,652.92	161.11	(2,902.92)	0.00	0.00
2210	Improvement of Instruction							
01 2210 151 002 0000 1 000	Salaries - Mentor or SAT Elementary	1,500.00	145.00	1,305.00	87.00	195.00	0.00	0.00
01 2210 151 001 0000 2 000	Salaries - Mentor or SAT HS	2,000.00	145.00	1,305.00	65.25	695.00	0.00	0.00
01 2210 151 004 0000 3 000	Salaries - Mentor or SAT MS	2,000.00	139.20	1,252.80	62.64	747.20	0.00	0.00
01 2210 221 002 0000 1 000	Elem Social Security - SAT/Mentors	200.00	11.10	99.90	49.95	100.10	0.00	0.00
01 2210 221 001 0000 2 000	HS Social Security - SAT/Mentors	200.00	11.12	99.97	49.99	100.03	0.00	0.00
01 2210 221 004 0000 3 000	MS Social Security - SAT/Mentors	200.00	10.64	95.76	47.88	104.24	0.00	0.00
01 2210 231 002 0000 1 000	Elem Retirement - SAT/Mentor	200.00	14.31	128.79	64.40	71.21	0.00	0.00
01 2210 231 001 0000 2 000	HS Retirement - SAT/Mentor	200.00	14.33	128.93	64.47	71.07	0.00	0.00
01 2210 231 004 0000 3 000	MS Retirement - SAT/Mentor	200.00	13.75	123.75	61.88	76.25	0.00	0.00
2210	Improvement of Instruction	6,700.00	504.45	4,539.90	67.76	2,160.10	0.00	0.00
2211	School Improvement							
01 2211 151 000 0000 0 000	School Improvement Teachers/Prof Staff	4,000.00	301.60	2,714.40	67.86	1,285.60	0.00	0.00
01 2211 221 000 0000 0 000	Social Security - School Improvement	300.00	23.05	207.50	69.17	92.50	0.00	0.00
01 2211 231 000 0000 0 000	Retirement - School Improvement	400.00	29.80	268.17	67.04	131.83	0.00	0.00
01 2211 320 000 0000 0 000	School Improve Services	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
01 2211 610 000 0000 0 000	School Improvement Supplies	0.00	0.00	57.70	0.00	(57.70)	0.00	0.00
01 2211 810 000 0000 0 000	AdvancEd Accreditation	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
01 2211 810 002 0000 1 000	Elem Accreditation	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
01 2211 810 001 0000 2 000	HS Accreditation	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
01 2211 810 004 0000 3 000	MS Accreditation	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
2211	School Improvement	9,700.00	354.45	3,247.77	33.48	6,452.23	0.00	0.00
2214	Professional Development							
01 2214 151 002 0000 1 000	Elem Teachers/Prof Staff Prof Dev	3,000.00	0.00	963.91	32.13	2,036.09	0.00	0.00
01 2214 151 001 0000 2 000	HS Teachers/Prof Staff Prof Dev	2,000.00	0.00	509.46	25.47	1,490.54	0.00	0.00

BOARD EXPENDITURE REPORT BY FUNCTION

May 2019

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
01 2214 151 001 1116 2 000	Pathways Teachers/Prof Staff Prof Dev	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
01 2214 151 004 0000 3 000	MS Teachers/Prof Staff Prof Dev	2,000.00	0.00	407.43	20.37	1,592.57	0.00	0.00
01 2214 221 002 0000 1 000	Elem Social Security - Teachers PD	300.00	0.00	73.74	24.58	226.26	0.00	0.00
01 2214 221 001 0000 2 000	HS Social Security - Teachers PD	200.00	0.00	39.03	19.52	160.97	0.00	0.00
01 2214 221 001 1116 2 000	Pathways Prof Dev - Soc Security	200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 2214 221 004 0000 3 000	MS Social Security - Teachers PD	200.00	0.00	31.14	15.57	168.86	0.00	0.00
01 2214 231 002 0000 1 000	Elem Retirement - PD	300.00	0.00	78.98	26.33	221.02	0.00	0.00
01 2214 231 001 0000 2 000	HS Retirement - PD	200.00	0.00	50.33	25.17	149.67	0.00	0.00
01 2214 231 001 1116 2 000	Pathways Prof Dev - Retirement	200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 2214 231 004 0000 3 000	MS Retirement - PD	200.00	0.00	40.26	20.13	159.74	0.00	0.00
01 2214 320 000 0000 0 000	OTHER PROF/TECH SERVICES	0.00	7,000.00	7,000.00	0.00	(7,000.00)	0.00	0.00
01 2214 320 002 0000 1 000	PROFESSIONAL SERVICES	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
01 2214 320 001 0000 2 000	PROF INSERVICES	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
01 2214 320 004 0000 3 000	MS Contracted Services for PD	1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00
01 2214 330 000 0000 0 000	Professional Development	0.00	0.00	395.00	0.00	(395.00)	0.00	0.00
01 2214 330 002 0000 1 000	TRANSPORTATION SERVICES	2,000.00	0.00	460.50	23.03	1,539.50	0.00	0.00
01 2214 330 001 0000 2 000	HS Employee Training & Development	2,000.00	0.00	1,057.50	52.88	942.50	0.00	0.00
01 2214 330 001 1116 2 000	Pathways Training & Development	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
01 2214 330 004 0000 3 000	MS Training & Development	2,000.00	0.00	149.00	7.45	1,851.00	0.00	0.00
01 2214 333 000 0000 0 000	Mileage	0.00	0.00	47.96	0.00	(47.96)	0.00	0.00
01 2214 333 001 0000 2 000	Mileage	0.00	0.00	287.33	0.00	(287.33)	0.00	0.00
01 2214 580 000 0000 0 000	INSERVICE EXPENSES	0.00	544.44	1,870.05	0.00	(1,870.05)	0.00	0.00
01 2214 580 002 0000 1 000	TRAVEL	1,000.00	0.00	131.00	13.10	869.00	0.00	0.00
01 2214 580 001 0000 2 000	TRAVEL	1,000.00	0.00	275.50	27.55	724.50	0.00	0.00
01 2214 580 001 1116 2 000	Pathways Travel Expense	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2214 580 004 0000 3 000	MS Staff Dev Travel	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
01 2214 610 000 0000 0 000	INSERVICE SUPPLIES	2,000.00	0.00	439.67	21.98	1,560.33	0.00	0.00
2214 Professional Development		29,800.00	7,544.44	14,307.79	48.01	15,492.21	0.00	0.00
2220 Library/Media Services								
01 2220 111 002 0000 1 000	Elem Library/Media Teacher Salaries	68,000.00	5,855.00	50,510.00	74.28	17,490.00	0.00	0.00
01 2220 111 001 0000 2 000	HS Library/Media Teacher Salaries	36,000.00	2,958.00	27,220.00	75.61	8,780.00	0.00	0.00
01 2220 111 004 0000 3 000	Library/Media Teacher Salaries-MS	24,000.00	1,972.00	18,070.00	75.29	5,930.00	0.00	0.00
01 2220 112 002 0000 1 000	Elem Library Para	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
01 2220 112 001 0000 2 000	HS Library Para	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
01 2220 122 002 0000 1 000	Elem Para Library Sub	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2220 122 001 0000 2 000	HS Para Library Sub	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2220 123 002 0000 1 000	Salaries-Substitute Teacher Elem Library	1,500.00	0.00	172.50	11.50	1,327.50	0.00	0.00
01 2220 123 001 0000 2 000	Salaries-Substitute TeachersHS Library	1,500.00	0.00	115.00	7.67	1,385.00	0.00	0.00
01 2220 123 004 0000 3 000	Salaries-Substitute Teacher MS Library	1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00
01 2220 211 002 0000 1 000	Elem Group Insurance - Library	14,000.00	518.82	5,431.08	38.79	8,568.92	0.00	0.00
01 2220 211 001 0000 2 000	HS Group Insurance - Library	12,000.00	843.34	7,590.06	63.25	4,409.94	0.00	0.00
01 2220 211 004 0000 3 000	MS Group Insurance Library	8,000.00	562.22	5,059.98	63.25	2,940.02	0.00	0.00
01 2220 221 002 0000 1 000	Elem Social Security - Library	5,500.00	447.91	3,864.06	70.26	1,635.94	0.00	0.00
01 2220 221 001 0000 2 000	HS Social Security - Library	3,000.00	223.89	2,060.75	68.69	939.25	0.00	0.00
01 2220 221 004 0000 3 000	MS Social Security - Librarian	2,000.00	149.26	1,367.97	68.40	632.03	0.00	0.00
01 2220 222 002 0000 1 000	Elem Library Para - Social Security	500.00	0.00	0.00	0.00	500.00	0.00	0.00

BOARD EXPENDITURE REPORT BY FUNCTION

May 2019

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
01 2220 222 001 0000 2 000	HS Library Para - Social Security	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2220 223 002 0000 1 000	Social Security-Substitute Teacher Elem	200.00	0.00	13.19	6.60	186.81	0.00	0.00
01 2220 223 001 0000 2 000	Social Security - Substitute Teachers HS	200.00	0.00	8.80	4.40	191.20	0.00	0.00
01 2220 223 004 0000 3 000	MS Library Subs	200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 2220 231 002 0000 1 000	El Retirement - Library	7,000.00	544.27	4,898.42	69.98	2,101.58	0.00	0.00
01 2220 231 001 0000 2 000	HS Retirement - Library	3,500.00	292.18	2,629.67	75.13	870.33	0.00	0.00
01 2220 231 004 0000 3 000	MS Retirement - Library	2,500.00	194.79	1,753.11	70.12	746.89	0.00	0.00
01 2220 232 002 0000 0 100	Elem Library Para - Retirement	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2220 232 001 0000 2 000	HS Library Para - Retirement	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2220 281 002 0000 1 000	Elem. HSA Contribution	500.00	90.26	451.30	90.26	48.70	0.00	0.00
01 2220 281 001 0000 2 000	HS Health Benefits - Library	2,000.00	152.70	1,374.30	68.72	625.70	0.00	0.00
01 2220 281 004 0000 3 000	MS Health Benefits - Library	2,000.00	101.80	916.20	45.81	1,083.80	0.00	0.00
01 2220 330 002 0000 1 000	Elem Library Training/Development	100.00	0.00	0.00	0.00	100.00	0.00	0.00
01 2220 330 001 0000 2 000	HS Library Traiining/Development	100.00	0.00	0.00	0.00	100.00	0.00	0.00
01 2220 330 004 0000 3 000	MS Library Training/Development	100.00	0.00	0.00	0.00	100.00	0.00	0.00
01 2220 580 002 0000 1 000	TRAVEL EXPENSE AND MILEAGE	200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 2220 580 001 0000 2 000	TRAVEL EXPENSE AND MILEAGE	200.00	0.00	119.00	59.50	81.00	0.00	0.00
01 2220 580 004 0000 3 000	MS Library Travel	100.00	0.00	119.00	119.00	(19.00)	0.00	0.00
01 2220 610 002 0000 1 000	ELEM SUPPLIES	1,000.00	147.25	799.16	79.92	200.84	0.00	0.00
01 2220 610 002 0000 1 100	FURNITURE & EQUIPMENT	4,000.00	0.00	2,738.00	68.45	1,262.00	0.00	0.00
01 2220 610 001 0000 2 000	LIBRARY SUPPLIES	750.00	0.00	363.38	48.45	386.62	0.00	0.00
01 2220 610 001 0000 2 100	FURNITURE & EQUIPMENT	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2220 610 004 0000 3 000	MS Library Supplies	500.00	0.00	136.29	27.26	363.71	0.00	0.00
01 2220 610 004 0000 3 100	MS Lib Furn&Equip	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2220 640 002 0000 1 000	LIBRARY BOOKS	4,000.00	0.00	2,520.88	63.02	1,479.12	0.00	0.00
01 2220 640 001 0000 2 000	HS Library Books & Periodicals	4,000.00	0.00	2,725.58	68.14	1,274.42	0.00	0.00
01 2220 640 004 0000 3 000	MS Library Books & Periodicals	2,000.00	0.00	589.37	29.47	1,410.63	0.00	0.00
01 2220 641 002 0000 1 000	E-BOOKS	100.00	0.00	100.00	100.00	0.00	0.00	0.00
01 2220 641 001 0000 2 000	E-BOOKS	300.00	0.00	300.00	100.00	0.00	0.00	0.00
01 2220 641 004 0000 3 000	MS Lib E-books	100.00	0.00	100.00	100.00	0.00	0.00	0.00
01 2220 643 002 0000 1 000	Elem Library Web-based Software	600.00	250.00	250.00	41.67	350.00	0.00	0.00
01 2220 643 001 0000 2 000	HS Library Web-based Software	600.00	0.00	0.00	0.00	600.00	0.00	0.00
01 2220 643 004 0000 3 000	MS Library Web-based Software	600.00	0.00	0.00	0.00	600.00	0.00	0.00
01 2220 650 002 0000 1 000	LIBRARY COMPUTER EQUIPMENT	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2220 650 001 0000 2 000	HS Comp Equipment	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2220 650 004 0000 3 000	MS Lib Comp Equip	500.00	0.00	0.00	0.00	500.00	0.00	0.00
2220	Library/Media Services	229,950.00	15,303.69	144,367.05	62.78	85,582.95	0.00	0.00
2224	Distance Education							
01 2224 382 001 0000 2 000	Telecommunications	6,500.00	3,500.00	5,549.18	85.37	950.82	0.00	0.00
2224	Distance Education	6,500.00	3,500.00	5,549.18	85.37	950.82	0.00	0.00
2230	Instruction-Related Technology							
01 2230 432 000 0000 0 000	Tech Maintenance	0.00	0.00	12.50	0.00	(12.50)	0.00	0.00
2230	Instruction-Related Technology	0.00	0.00	12.50	0.00	(12.50)	0.00	0.00
2240	Academic Student Assessment							
01 2240 610 002 0000 1 000	Assessment Supplies	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
01 2240 610 001 0000 2 000	Assessment Supplies	4,500.00	17.10	17.10	0.38	4,482.90	0.00	0.00
01 2240 610 004 0000 3 000	Assessment Supplies	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
01 2240 643 000 0000 0 000	Web-based Assessments	0.00	0.00	3,267.50	0.00	(3,267.50)	0.00	0.00
01 2240 643 002 0000 1 000	Web-based Software	2,500.00	0.00	0.00	0.00	2,500.00	0.00	0.00
01 2240 643 001 0000 2 000	Web-based Software	3,500.00	0.00	0.00	0.00	3,500.00	0.00	0.00
01 2240 643 004 0000 3 000	Web-based Software	2,500.00	0.00	0.00	0.00	2,500.00	0.00	0.00

BOARD EXPENDITURE REPORT BY FUNCTION

		May 2019						
Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
2240	Academic Student Assessment	15,000.00	17.10	3,284.60	21.90	11,715.40	0.00	0.00
2310	Board of Education							
01 2310 330 000 0000 0 000	Training & Development	4,000.00	0.00	2,424.00	60.60	1,576.00	0.00	0.00
01 2310 340 000 0000 0 000	Professional Services	2,000.00	4,406.25	15,614.22	780.71	(13,614.22)	0.00	0.00
01 2310 521 000 0000 0 000	Fidelity Bond Premium	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2310 540 000 0000 0 000	Board Advertising/Legal Notices	14,000.00	474.28	5,422.70	38.73	8,577.30	0.00	0.00
01 2310 580 000 0000 0 000	TRAVEL	3,000.00	0.00	2,155.63	71.85	844.37	0.00	0.00
01 2310 610 000 0000 0 000	SUPPLIES	7,500.00	93.64	996.79	13.29	6,503.21	0.00	0.00
01 2310 643 000 0000 0 000	Sparq Software	7,000.00	0.00	4,766.64	68.09	2,233.36	0.00	0.00
01 2310 810 000 0000 0 000	DUES-FEES	8,000.00	0.00	6,050.00	75.63	1,950.00	0.00	0.00
2310	Board of Education	46,000.00	4,974.17	37,429.98	81.37	8,570.02	0.00	0.00
2320	Executive Administration							
01 2320 105 000 0000 0 000	SUPT SAL	138,000.00	11,400.00	102,600.00	74.35	35,400.00	0.00	0.00
01 2320 215 000 0000 0 000	SUPT Insurance	20,000.00	1,457.74	13,119.66	65.60	6,880.34	0.00	0.00
01 2320 225 000 0000 0 000	SUPT Soc Sec	12,000.00	871.34	7,542.35	62.85	4,457.65	0.00	0.00
01 2320 235 000 0000 0 000	SUPT RET	15,000.00	1,126.07	10,134.63	67.56	4,865.37	0.00	0.00
01 2320 285 000 0000 0 000	Supt HSA	3,500.00	254.50	2,290.50	65.44	1,209.50	0.00	0.00
01 2320 295 000 0000 0 000	Other Benefits	800.00	50.00	450.00	56.25	350.00	0.00	0.00
01 2320 330 000 0000 0 000	Training & Development	2,000.00	115.00	455.00	22.75	1,545.00	0.00	0.00
01 2320 333 000 0000 0 000	Mileage	2,500.00	321.32	1,138.43	45.54	1,361.57	0.00	0.00
01 2320 350 000 0000 0 000	Advertising & Printing	0.00	0.00	2,795.00	0.00	(2,795.00)	0.00	0.00
01 2320 580 000 0000 0 000	Travel	4,000.00	445.56	1,132.50	28.31	2,867.50	0.00	0.00
01 2320 610 000 0000 0 000	Supplies	5,000.00	566.18	3,746.88	74.94	1,253.12	0.00	0.00
01 2320 650 000 0000 0 000	Supt - Technology Supplies	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
01 2320 810 000 0000 0 000	Dues & Fees	2,000.00	0.00	135.00	6.75	1,865.00	0.00	0.00
2320	Executive Administration	205,800.00	16,607.71	145,539.95	70.72	60,260.05	0.00	0.00
2330	Legal Services							
01 2330 317 000 0000 0 000	Legal Services	30,000.00	0.00	5,234.50	17.45	24,765.50	0.00	0.00
2330	Legal Services	30,000.00	0.00	5,234.50	17.45	24,765.50	0.00	0.00
2410	Office of the Principal							
01 2410 110 002 0000 1 000	CLERICAL SAL	34,000.00	3,023.47	25,164.84	74.01	8,835.16	0.00	0.00
01 2410 110 001 0000 2 000	CLERICAL SAL	38,000.00	3,204.77	26,298.71	69.21	11,701.29	0.00	0.00
01 2410 110 004 0000 3 000	MS Clerical Salary	27,000.00	2,261.94	19,124.32	70.83	7,875.68	0.00	0.00
01 2410 111 002 0000 1 000	PRIN SAL	90,000.00	6,833.33	61,499.97	68.33	28,500.03	0.00	0.00
01 2410 111 001 0000 2 000	PRIN SAL	100,000.00	7,986.83	71,881.47	71.88	28,118.53	0.00	0.00
01 2410 111 004 0000 3 000	MS Principal Salary	90,000.00	7,038.33	63,344.97	70.38	26,655.03	0.00	0.00
01 2410 120 002 0000 1 000	SEC SUB SALARY ELE	500.00	0.00	97.50	19.50	402.50	0.00	0.00
01 2410 120 001 0000 2 000	HS Office Sub	500.00	0.00	209.70	41.94	290.30	0.00	0.00
01 2410 120 004 0000 3 000	MS Clerical Sub Salary	6,000.00	0.00	4,073.88	67.90	1,926.12	0.00	0.00
01 2410 130 002 0000 1 000	Overtime Non-Instructional Elem.	2,000.00	0.00	182.59	9.13	1,817.41	0.00	0.00
01 2410 130 001 0000 2 000	Overtime Non-Instructional HS	8,000.00	328.60	2,449.00	30.61	5,551.00	0.00	0.00
01 2410 130 004 0000 3 000	Overtime Non-Instructional MS	1,000.00	28.38	107.84	10.78	892.16	0.00	0.00
01 2410 210 002 0000 1 000	Group Insurance	0.00	13.22	118.98	0.00	(118.98)	0.00	0.00
01 2410 210 001 0000 2 000	Group Insurance	20,000.00	1,672.39	15,051.51	75.26	4,948.49	0.00	0.00
01 2410 210 004 0000 3 000	Group Insurance	0.00	11.10	99.90	0.00	(99.90)	0.00	0.00
01 2410 211 002 0000 1 000	BCBS	18,000.00	1,457.74	13,119.66	72.89	4,880.34	0.00	0.00
01 2410 211 001 0000 2 000	BCBS	22,000.00	1,712.24	15,410.16	70.05	6,589.84	0.00	0.00
01 2410 211 004 0000 3 000	MS Health Ins	22,000.00	1,691.57	15,224.13	69.20	6,775.87	0.00	0.00
01 2410 220 002 0000 1 000	SEC SUB Social Security	3,000.00	231.30	1,946.55	64.89	1,053.45	0.00	0.00
01 2410 220 001 0000 2 000	SEC SUB Social Security	4,000.00	266.30	2,179.34	54.48	1,820.66	0.00	0.00
01 2410 220 004 0000 3 000	MS Clerical Social Security	2,500.00	175.21	1,782.92	71.32	717.08	0.00	0.00
01 2410 221 002 0000 1 000	SOC SEC	7,000.00	526.58	4,753.19	67.90	2,246.81	0.00	0.00
01 2410 221 001 0000 2 000	SOC SEC	7,500.00	576.56	5,189.03	69.19	2,310.97	0.00	0.00

BOARD EXPENDITURE REPORT BY FUNCTION

May 2019

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
01 2410 221 004 0000 3 000	MS Soc Sec	7,000.00	523.90	4,715.09	67.36	2,284.91	0.00	0.00
01 2410 230 002 0000 1 000	Retirement	4,000.00	298.65	2,503.76	62.59	1,496.24	0.00	0.00
01 2410 230 001 0000 2 000	Retirement	5,000.00	349.01	2,836.67	56.73	2,163.33	0.00	0.00
01 2410 230 004 0000 3 000	Retirement	3,000.00	226.23	1,899.71	63.32	1,100.29	0.00	0.00
01 2410 231 002 0000 1 000	RETIREMENT	8,500.00	674.98	6,074.83	71.47	2,425.17	0.00	0.00
01 2410 231 001 0000 2 000	RETIREMENT	10,000.00	788.92	7,100.28	71.00	2,899.72	0.00	0.00
01 2410 231 004 0000 3 000	MS Retirement	8,500.00	695.23	6,257.07	73.61	2,242.93	0.00	0.00
01 2410 281 002 0000 1 000	Other Health Benefits	3,500.00	254.50	2,290.50	65.44	1,209.50	0.00	0.00
01 2410 291 002 0000 1 000	Other Benefits	800.00	50.00	450.00	56.25	350.00	0.00	0.00
01 2410 291 001 0000 2 000	Other Benefits	800.00	50.00	450.00	56.25	350.00	0.00	0.00
01 2410 291 004 0000 3 000	Other Benefits	800.00	50.00	450.00	56.25	350.00	0.00	0.00
01 2410 330 002 0000 1 000	TRANSPORTATION SERVICES	1,000.00	0.00	185.00	18.50	815.00	0.00	0.00
01 2410 330 001 0000 2 000	HS Principal Training/Development	1,000.00	0.00	185.00	18.50	815.00	0.00	0.00
01 2410 330 004 0000 3 000	MS Principal Training & Development	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
01 2410 333 002 0000 1 000	Elem Principal Mileage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2410 333 001 0000 2 000	HS Principal Mileage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2410 333 004 0000 3 000	Mileage	0.00	0.00	308.47	0.00	(308.47)	0.00	0.00
01 2410 580 002 0000 1 000	TRAVEL	750.00	0.00	546.63	72.88	203.37	0.00	0.00
01 2410 580 001 0000 2 000	Travel Expense	750.00	0.00	685.53	91.40	64.47	0.00	0.00
01 2410 580 004 0000 3 000	MS Travel	750.00	0.00	0.00	0.00	750.00	0.00	0.00
01 2410 610 002 0000 1 000	SUPPLIES	2,000.00	768.41	1,134.02	56.70	865.98	0.00	0.00
01 2410 610 001 0000 2 000	SUPPLIES	2,500.00	1,057.57	3,394.35	135.77	(894.35)	0.00	0.00
01 2410 610 004 0000 3 000	MS Supplies	2,000.00	444.08	2,167.24	108.36	(167.24)	0.00	0.00
01 2410 650 000 0000 0 000	PowerSchool	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00
01 2410 810 002 0000 1 000	DUES-FEES	750.00	570.00	570.00	76.00	180.00	0.00	0.00
01 2410 810 001 0000 2 000	DUES-FEES	750.00	0.00	20.00	2.67	730.00	0.00	0.00
01 2410 810 004 0000 3 000	MS Fees	750.00	0.00	80.99	10.80	669.01	0.00	0.00
2410 Office of the Principal		570,900.00	45,841.34	393,615.30	68.95	177,284.70	0.00	0.00
2490 Other Administration Salaries								
01 2490 111 000 0000 0 000	Activities Director Salary	50,000.00	4,402.50	39,622.50	79.25	10,377.50	0.00	0.00
01 2490 151 000 0000 0 000	Additional Comp Activities Director	10,000.00	833.33	7,499.97	75.00	2,500.03	0.00	0.00
01 2490 159 000 0000 0 000	Activities Director - Extended Contract	6,000.00	0.00	0.00	0.00	6,000.00	0.00	0.00
01 2490 211 000 0000 0 000	Group Insurance - AD	8,000.00	609.08	5,481.72	68.52	2,518.28	0.00	0.00
01 2490 221 000 0000 0 000	Social Security - AD	5,000.00	400.54	3,618.84	72.38	1,381.16	0.00	0.00
01 2490 231 000 0000 0 000	Retirement - AD	7,000.00	517.19	4,654.71	66.50	2,345.29	0.00	0.00
01 2490 330 000 0000 0 000	A.D.Training & Development	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2490 580 000 0000 0 000	AD Travel Expense	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2490 610 000 0000 0 000	AD Supplies	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2490 810 000 0000 0 000	AD Membership Dues	500.00	0.00	0.00	0.00	500.00	0.00	0.00
2490 Other Administration Salaries		88,000.00	6,762.64	60,877.74	69.18	27,122.26	0.00	0.00
2510 Fiscal Services								
01 2510 110 000 0000 0 000	SEC SAL	96,000.00	7,882.44	71,495.05	74.47	24,504.95	0.00	0.00
01 2510 130 000 0000 0 000	Overtime Non-Instructional	20,000.00	687.53	13,601.45	68.01	6,398.55	0.00	0.00
01 2510 210 000 0000 0 000	Group Insurance Bookkeeper	18,000.00	1,444.02	12,995.05	72.19	5,004.95	0.00	0.00
01 2510 220 000 0000 0 000	Social Security	12,000.00	655.59	6,509.91	54.25	5,490.09	0.00	0.00
01 2510 230 000 0000 0 000	Retirement	12,000.00	846.52	8,405.59	70.05	3,594.41	0.00	0.00
01 2510 280 000 0000 0 000	Other Health Benefits	4,000.00	254.50	2,290.50	57.26	1,709.50	0.00	0.00
01 2510 315 000 0000 0 000	AUDIT	9,000.00	0.00	9,750.00	108.33	(750.00)	0.00	0.00
01 2510 330 000 0000 0 000	Training & Development	750.00	0.00	60.00	8.00	690.00	0.00	0.00
01 2510 430 000 0000 0 000	Repairs	0.00	0.00	180.00	0.00	(180.00)	0.00	0.00
01 2510 520 000 0000 0 000	Property Insurance	60,000.00	4,462.32	43,407.12	72.35	16,592.88	0.00	0.00
01 2510 530 000 0000 0 000	Telecommunications District	18,000.00	1,875.23	14,169.99	78.72	3,830.01	0.00	0.00

06/06/2019 02:25 PM

May 2019

User ID: GLS

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
01 2510 530 002 0000 1 000	Elem Telecommunications Albion	4,000.00	254.58	3,072.50	76.81	927.50	0.00	0.00
01 2510 530 001 0000 2 000	HS Telecommunications Albion	4,000.00	639.58	3,447.42	86.19	552.58	0.00	0.00
01 2510 530 001 1116 2 000	Pathways Telecommunications	1,000.00	0.00	473.96	47.40	526.04	0.00	0.00
01 2510 530 004 0000 3 000	Telecommunications Petersburg	4,000.00	334.89	2,353.77	58.84	1,646.23	0.00	0.00
01 2510 531 000 0000 0 000	Postage	0.00	119.00	344.00	0.00	(344.00)	0.00	0.00
01 2510 531 002 0000 1 000	Elem Postage	5,000.00	352.75	2,402.28	48.05	2,597.72	0.00	0.00
01 2510 531 001 0000 2 000	HS Postage	5,000.00	352.75	2,402.29	48.05	2,597.71	0.00	0.00
01 2510 531 004 0000 3 000	Postage MS	2,000.00	0.00	1,005.70	50.29	994.30	0.00	0.00
01 2510 540 000 0000 0 000	Advertising	0.00	0.00	311.80	0.00	(311.80)	0.00	0.00
01 2510 580 000 0000 0 000	Bookkeeper Travel Expense	800.00	319.00	534.00	66.75	266.00	0.00	0.00
01 2510 610 000 0000 0 000	Supplies	5,000.00	230.69	1,588.04	31.76	3,411.96	0.00	0.00
01 2510 650 000 0000 0 000	Business Office Technology	13,000.00	0.00	190.95	1.47	12,809.05	0.00	0.00
01 2510 810 000 0000 0 000	Dues & Fees	0.00	0.00	30.00	0.00	(30.00)	0.00	0.00
2510 Fiscal Services		293,550.00	20,711.39	201,021.37	68.48	92,528.63	0.00	0.00
2515 Building & Sites								
01 2515 450 000 0000 0 000	Construction Services	0.00	0.00	6,300.00	0.00	(6,300.00)	0.00	0.00
01 2515 490 000 0000 0 000	Other	0.00	0.00	725.00	0.00	(725.00)	0.00	0.00
2515 Building & Sites		0.00	0.00	7,025.00	0.00	(7,025.00)	0.00	0.00
2560 Public Information Services								
01 2560 643 000 0000 0 000	Website/Messenger System	4,000.00	0.00	7,153.70	178.84	(3,153.70)	0.00	0.00
2560 Public Information Services		4,000.00	0.00	7,153.70	178.84	(3,153.70)	0.00	0.00
2570 Personnel Services								
01 2570 340 000 0000 0 000	Background Checks	1,500.00	94.00	526.00	35.07	974.00	0.00	0.00
01 2570 540 000 0000 0 000	Advertising for Personnel	1,000.00	0.00	52.40	5.24	947.60	0.00	0.00
2570 Personnel Services		2,500.00	94.00	578.40	23.14	1,921.60	0.00	0.00
2580 Administrative Tech Services								
01 2580 114 000 0000 0 000	Salaries - Technical Staff	53,000.00	6,139.51	36,250.99	68.40	16,749.01	0.00	0.00
01 2580 134 000 0000 0 000	Overtime Technical Staff	3,500.00	0.00	452.38	12.93	3,047.62	0.00	0.00
01 2580 151 004 0000 3 000	LAN Manager MS	4,000.00	130.50	1,174.50	29.36	2,825.50	0.00	0.00
01 2580 214 000 0000 0 000	Group Insurance Technical Staff	7,500.00	(625.93)	4,350.58	58.01	3,149.42	0.00	0.00
01 2580 221 004 0000 3 000	MS Social Security - Teachers LAN	400.00	9.97	89.76	22.44	310.24	0.00	0.00
01 2580 224 000 0000 0 000	Social Security Technical Staff	4,500.00	469.67	2,807.80	62.40	1,692.20	0.00	0.00
01 2580 231 004 0000 3 000	MS Retirement - Tech	400.00	12.90	116.07	29.02	283.93	0.00	0.00
01 2580 234 000 0000 0 000	Retirement - Tech	6,000.00	336.67	3,355.71	55.93	2,644.29	0.00	0.00
01 2580 330 000 0000 0 000	Employee Training & Development	0.00	0.00	169.00	0.00	(169.00)	0.00	0.00
01 2580 432 000 0000 0 000	Tech Mainenance	7,500.00	0.00	37.50	0.50	7,462.50	0.00	0.00
01 2580 650 000 0000 0 000	Tech Supplies	2,500.00	2,230.45	3,841.78	153.67	(1,341.78)	0.00	0.00
01 2580 734 000 0000 0 000	Technology Equipment	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00
2580 Administrative Tech Services		99,300.00	8,703.74	52,646.07	53.02	46,653.93	0.00	0.00
2610 Operation of Buildings								
01 2610 110 002 0000 1 000	SALARY CUSTODIAN	125,000.00	9,455.11	83,485.41	66.79	41,514.59	0.00	0.00
01 2610 110 001 0000 2 000	SALARY CUSTODIAN	125,000.00	9,455.09	86,358.09	69.09	38,641.91	0.00	0.00
01 2610 110 004 0000 3 000	MS Custodian Salary	100,000.00	7,005.89	61,532.23	61.53	38,467.77	0.00	0.00
01 2610 120 004 0000 3 000	Salaries - MS Sub Custodian	0.00	80.00	2,285.50	0.00	(2,285.50)	0.00	0.00
01 2610 130 002 0000 1 000	Overtime Custodial	23,000.00	1,342.66	16,277.78	70.77	6,722.22	0.00	0.00
01 2610 130 001 0000 2 000	Overtime Custodial	23,000.00	1,342.68	16,277.97	70.77	6,722.03	0.00	0.00
01 2610 130 004 0000 3 000	Overtime Custodial MS	5,000.00	50.17	1,116.28	22.33	3,883.72	0.00	0.00
01 2610 210 002 0000 1 000	Elem Group Insurance - Custodian	39,000.00	3,134.91	28,227.01	72.38	10,772.99	0.00	0.00
01 2610 210 001 0000 2 000	HS Group Insurance - Custodian	39,000.00	3,134.87	28,833.43	73.93	10,166.57	0.00	0.00
01 2610 210 004 0000 3 000	MS Group Insurance - Custodian	24,000.00	1,292.87	11,706.76	48.78	12,293.24	0.00	0.00
01 2610 220 002 0000 1 000	Elem Social Security - Custodian	14,000.00	809.62	7,484.24	53.46	6,515.76	0.00	0.00

BOARD EXPENDITURE REPORT BY FUNCTION

May 2019

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
01 2610 220 001 0000 2 000	HS Social Security - Custodian	14,000.00	809.63	7,703.93	55.03	6,296.07	0.00	0.00
01 2610 220 004 0000 3 000	Social Security	9,000.00	543.49	4,945.85	54.95	4,054.15	0.00	0.00
01 2610 230 002 0000 1 000	Elem Retirement Custodian	15,000.00	1,066.58	9,854.38	65.70	5,145.62	0.00	0.00
01 2610 230 001 0000 2 000	HS Retirement Custodian	15,000.00	1,066.58	10,138.19	67.59	4,861.81	0.00	0.00
01 2610 230 004 0000 3 000	MS Retirement - Custodian	10,000.00	697.00	6,147.42	61.47	3,852.58	0.00	0.00
01 2610 280 002 0000 1 000	Elem Custodian - HSA Contribution	500.00	0.00	2.67	0.53	497.33	0.00	0.00
01 2610 280 001 0000 2 000	HS Custodian - HSA Contribution	500.00	0.00	2.67	0.53	497.33	0.00	0.00
01 2610 280 004 0000 3 000	Other Health Benefits	500.00	0.00	23.98	4.80	476.02	0.00	0.00
01 2610 330 000 0000 0 000	Custodial Training & Development	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2610 410 000 0000 0 000	WATER/GARBAGE	500.00	0.00	325.20	65.04	174.80	0.00	0.00
01 2610 410 002 0000 1 000	WATER/GARBAGE	11,000.00	0.00	6,376.58	57.97	4,623.42	0.00	0.00
01 2610 410 001 0000 2 000	WATER/GARBAGE	11,000.00	0.00	7,099.60	64.54	3,900.40	0.00	0.00
01 2610 410 001 1116 2 000	WATER AND SEWER	1,500.00	0.00	532.15	35.48	967.85	0.00	0.00
01 2610 410 004 0000 3 000	MS Water&Garbage	3,500.00	688.05	2,109.01	60.26	1,390.99	0.00	0.00
01 2610 430 000 0000 0 000	Repairs Albion	0.00	120.00	270.00	0.00	(270.00)	0.00	0.00
01 2610 430 001 1116 0 000	Pathways Repairs	0.00	0.00	1,177.94	0.00	(1,177.94)	0.00	0.00
01 2610 430 002 0000 1 000	Contracted Repair Services Elem	15,000.00	288.00	6,222.73	41.48	8,777.27	0.00	0.00
01 2610 430 001 0000 2 000	Contracted Repair Services HS	15,000.00	537.99	10,387.22	69.25	4,612.78	0.00	0.00
01 2610 430 001 1116 2 000	PATHWAYS MAINT AGREEMENTS	10,000.00	0.00	994.87	9.95	9,005.13	0.00	0.00
01 2610 430 004 0000 3 000	MS Cust Contracted Services	15,000.00	0.00	3,523.97	23.49	11,476.03	0.00	0.00
01 2610 431 002 0000 1 000	Elem. Service Agreements	9,000.00	547.72	8,019.36	89.10	980.64	0.00	0.00
01 2610 431 001 0000 2 000	HS Service Agreements	9,000.00	547.72	7,964.37	88.49	1,035.63	0.00	0.00
01 2610 431 001 1116 2 000	Pathways Maint. Agreements	1,000.00	34.97	314.73	31.47	685.27	0.00	0.00
01 2610 431 004 0000 3 000	Service Agreements	5,000.00	171.59	2,737.13	54.74	2,262.87	0.00	0.00
01 2610 442 002 0000 1 000	Equipment Rental	4,000.00	0.00	3,314.75	82.87	685.25	0.00	0.00
01 2610 442 001 0000 2 000	Equipment Rental	4,000.00	0.00	3,689.75	92.24	310.25	0.00	0.00
01 2610 442 004 0000 3 000	Equipment Rental	2,000.00	0.00	2,000.00	100.00	0.00	0.00	0.00
01 2610 450 002 0000 1 000	Construction Services Elem	3,000.00	229.60	904.60	30.15	2,095.40	0.00	0.00
01 2610 450 001 0000 2 000	Construction Services Pd Contractor HS	7,500.00	229.60	229.60	3.06	7,270.40	0.00	0.00
01 2610 450 001 1116 2 000	Construction Services	10,000.00	0.00	3,004.65	30.05	6,995.35	0.00	0.00
01 2610 450 004 0000 3 000	Construction Services MS	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00
01 2610 610 000 0000 0 000	Building Supplies District	75,000.00	775.00	3,977.63	5.30	71,022.37	0.00	0.00
01 2610 610 002 0000 1 000	Supplies	2,500.00	2,419.42	15,109.99	604.40	(12,609.99)	0.00	0.00
01 2610 610 001 0000 2 000	HS Supplies	10,000.00	2,419.43	16,971.05	169.71	(6,971.05)	0.00	0.00
01 2610 610 001 1116 2 000	Pathways Supplies	7,500.00	187.24	3,014.00	40.19	4,486.00	0.00	0.00
01 2610 610 004 0000 3 000	MS Cust Supplies	2,500.00	1,352.28	2,458.00	98.32	42.00	0.00	0.00
01 2610 621 000 0000 0 000	Fuel	1,200.00	38.38	410.71	34.23	789.29	0.00	0.00
01 2610 621 002 0000 1 000	FUEL	20,000.00	735.32	13,093.35	65.47	6,906.65	0.00	0.00
01 2610 621 001 0000 2 000	FUEL	20,000.00	1,084.58	17,726.92	88.63	2,273.08	0.00	0.00
01 2610 621 001 1116 2 000	Pathways Fuel	4,000.00	159.15	2,344.25	58.61	1,655.75	0.00	0.00
01 2610 621 004 0000 3 000	MS Natural Gas	20,000.00	882.97	14,474.41	72.37	5,525.59	0.00	0.00
01 2610 622 000 0000 0 000	ELECTRICITY	1,200.00	35.90	541.98	45.17	658.02	0.00	0.00
01 2610 622 002 0000 1 000	Electricity	45,000.00	5,031.01	29,549.88	65.67	15,450.12	0.00	0.00
01 2610 622 001 0000 2 000	Electricity	65,000.00	2,561.46	57,521.58	88.49	7,478.42	0.00	0.00
01 2610 622 001 1116 2 000	Pathways Electricity	2,000.00	74.52	789.97	39.50	1,210.03	0.00	0.00
01 2610 622 004 0000 3 000	MS Electricity	16,000.00	1,020.00	9,808.64	61.30	6,191.36	0.00	0.00
01 2610 626 002 0000 1 000	Elem Gas	2,000.00	86.73	879.32	43.97	1,120.68	0.00	0.00
01 2610 626 001 0000 2 000	HS Gas	2,000.00	86.74	879.31	43.97	1,120.69	0.00	0.00
01 2610 626 004 0000 3 000	Gas & Oil Petersburg	1,000.00	74.51	433.65	43.37	566.35	0.00	0.00
01 2610 730 000 0000 0 000	Maintenance Equipment	20,000.00	0.00	0.00	0.00	20,000.00	0.00	0.00
2610	Operation of Buildings	1,045,900.00	63,707.03	643,586.64	61.53	402,313.36	0.00	0.00

2640 REPAIRS

01 2640 430 002 0000 1 000	Insurance Claim - Contracted Services	0.00	0.00	4,171.10	0.00	(4,171.10)	0.00	0.00
----------------------------	---------------------------------------	------	------	----------	------	------------	------	------

BOARD EXPENDITURE REPORT BY FUNCTION

May 2019

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
01 2640 430 001 0000 2 000	Insurance Claim - Contracted Services	0.00	0.00	4,171.08	0.00	(4,171.08)	0.00	0.00
01 2640 610 002 0000 1 000	Insurance Claims - Supplies	0.00	30.53	1,645.90	0.00	(1,645.90)	0.00	0.00
01 2640 610 002 0000 1 100	Supplies	0.00	0.00	2,037.98	0.00	(2,037.98)	0.00	0.00
01 2640 610 001 0000 2 000	Insurance Claim - Supplies	0.00	30.52	1,645.91	0.00	(1,645.91)	0.00	0.00
01 2640 610 001 0000 2 100	Supplies	0.00	0.00	2,037.97	0.00	(2,037.97)	0.00	0.00
2640 REPAIRS		0.00	61.05	15,709.94	0.00	(15,709.94)	0.00	0.00
2660 Security								
01 2660 340 000 0000 0 000	Other Professional Services	5,000.00	0.00	890.00	17.80	4,110.00	0.00	0.00
01 2660 340 002 0000 1 000	Services/Repairs Security Elem	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 2660 340 001 0000 2 000	Services/Repairs Security HS	0.00	0.00	300.00	0.00	(300.00)	0.00	0.00
01 2660 340 004 0000 3 000	Services/Repairs Security MS	0.00	0.00	435.00	0.00	(435.00)	0.00	0.00
01 2660 610 000 0000 0 000	Safety Supplies	3,000.00	0.00	2,340.19	78.01	659.81	0.00	0.00
01 2660 610 000 0000 0 100	SAFETY EQUIPMENT	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
01 2660 643 000 0000 0 000	Web-based Software	3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00
2660 Security		16,000.00	0.00	3,965.19	24.78	12,034.81	0.00	0.00
2670 Safety								
01 2670 151 000 0000 0 000	Safety Coordinator Salaries	1,200.00	81.20	730.80	60.90	469.20	0.00	0.00
01 2670 221 000 0000 0 000	Social Security - Teachers Safety	250.00	6.21	55.94	22.38	194.06	0.00	0.00
01 2670 231 000 0000 0 000	Retirement - Teacher Safety	250.00	8.02	72.13	28.85	177.87	0.00	0.00
01 2670 330 000 0000 0 000	Safety Training & Development	1,000.00	0.00	170.00	17.00	830.00	0.00	0.00
01 2670 340 000 0000 0 000	Other Professional Services	0.00	425.00	425.00	0.00	(425.00)	0.00	0.00
01 2670 430 002 0000 1 000	Repairs	0.00	40.50	40.50	0.00	(40.50)	0.00	0.00
01 2670 430 001 0000 2 000	Repairs	0.00	40.50	202.50	0.00	(202.50)	0.00	0.00
01 2670 431 002 0000 1 000	Elem Safety Service Agreements	2,500.00	0.00	0.00	0.00	2,500.00	0.00	0.00
01 2670 431 001 0000 2 000	HS Safety Service Agreements	2,500.00	0.00	0.00	0.00	2,500.00	0.00	0.00
01 2670 431 004 0000 3 000	MS Safety Service Agreements	2,500.00	0.00	477.85	19.11	2,022.15	0.00	0.00
01 2670 580 000 0000 0 000	Safety Travel Expense	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2670 610 000 0000 0 000	Supplies	2,500.00	0.00	460.49	18.42	2,039.51	0.00	0.00
2670 Safety		13,200.00	601.43	2,635.21	19.96	10,564.79	0.00	0.00
2710 Regular Pupil Transportation								
01 2710 110 000 0000 0 000	BUS DRIVER SALARY	52,000.00	5,491.96	41,878.57	80.54	10,121.43	0.00	0.00
01 2710 110 000 0000 0 600	Salaries - Scheduling Trans	30,000.00	725.34	5,992.69	19.98	24,007.31	0.00	0.00
01 2710 110 002 0000 1 000	Salaries - Elem Activity Drivers	5,000.00	115.90	1,861.38	37.23	3,138.62	0.00	0.00
01 2710 110 001 0000 2 000	Salaries - HS Activity Driver	15,000.00	1,437.16	8,125.77	54.17	6,874.23	0.00	0.00
01 2710 110 004 0000 3 000	Salaries - MS Activities	5,000.00	945.16	4,336.91	86.74	663.09	0.00	0.00
01 2710 110 004 0000 3 500	Salaries -MS Route Driver	30,000.00	3,225.25	22,761.75	75.87	7,238.25	0.00	0.00
01 2710 120 000 0000 0 000	Salaries - Bus Driver Substitutes	500.00	611.37	6,342.55	1,268.51	(5,842.55)	0.00	0.00
01 2710 120 002 0000 1 000	Salaries - Sub Activity Drivers Elem	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2710 120 001 0000 2 000	Salaries - Sub Activity Drivers HS	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2710 120 004 0000 3 000	Salaries - Sub Activity MS	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2710 120 004 0000 3 500	Salaries - MS Route Driver Sub	500.00	332.02	3,723.31	744.66	(3,223.31)	0.00	0.00
01 2710 130 001 0000 2 000	Overtime Activity Transportation	1,500.00	912.98	7,464.65	497.64	(5,964.65)	0.00	0.00
01 2710 151 000 0000 0 000	Transportation Coordinator	1,500.00	87.00	783.00	52.20	717.00	0.00	0.00
01 2710 210 000 0000 0 000	Group Insurance Bus Driver	500.00	265.07	2,388.26	477.65	(1,888.26)	0.00	0.00
01 2710 210 000 0000 0 600	Group Insurance - Bus Route Scheduling	6,000.00	0.00	0.00	0.00	6,000.00	0.00	0.00
01 2710 210 001 0000 2 000	HS Group Insurance - Bus Driver	0.00	81.39	1,007.36	0.00	(1,007.36)	0.00	0.00
01 2710 210 004 0000 3 000	MS Group Insurance - Bus Driver	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2710 210 004 0000 3 500	MS Group Insurance - Bus Driver	0.00	144.36	1,114.48	0.00	(1,114.48)	0.00	0.00

06/06/2019 02:25 PM

May 2019

User ID: GLS

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
01 2710 220 000 0000 0 000	Social Security-Bus Driver	2,000.00	460.80	3,635.69	181.78	(1,635.69)	0.00	0.00
01 2710 220 000 0000 0 600	Social Security - Bus Scheduling	1,000.00	55.49	458.45	45.85	541.55	0.00	0.00
01 2710 220 002 0000 1 000	Elem Social Security- Bus Drivers	1,000.00	8.87	142.41	14.24	857.59	0.00	0.00
01 2710 220 001 0000 2 000	HS Social Security -Bus Drivers	1,000.00	177.95	1,169.47	116.95	(169.47)	0.00	0.00
01 2710 220 004 0000 3 000	MS Social Security- Bus Drivers	1,000.00	72.30	331.75	33.18	668.25	0.00	0.00
01 2710 220 004 0000 3 500	MS Social Security - Bus Driver	2,000.00	268.17	1,995.23	99.76	4.77	0.00	0.00
01 2710 221 000 0000 0 000	SOC SEC	100.00	6.65	59.85	59.85	40.15	0.00	0.00
01 2710 230 000 0000 0 000	Retirement	3,000.00	472.41	3,497.78	116.59	(497.78)	0.00	0.00
01 2710 230 000 0000 0 600	Retirement - Bus Schedule	1,000.00	71.65	591.94	59.19	408.06	0.00	0.00
01 2710 230 002 0000 1 000	Elem Retirement - Bus Driver	1,000.00	11.44	143.50	14.35	856.50	0.00	0.00
01 2710 230 001 0000 2 000	HS Retirement - Bus Driver	1,000.00	229.86	1,308.96	130.90	(308.96)	0.00	0.00
01 2710 230 004 0000 3 000	MS Retirement - Bus Driver	1,000.00	93.35	383.27	38.33	616.73	0.00	0.00
01 2710 230 004 0000 3 500	MS Retirement Bus Driver	2,000.00	318.58	2,175.75	108.79	(175.75)	0.00	0.00
01 2710 231 000 0000 0 000	RETIREMENT	200.00	8.59	77.31	38.66	122.69	0.00	0.00
01 2710 332 000 0000 0 000	MILEAGE TO PARENTS PETSB	8,000.00	0.00	2,416.26	30.20	5,583.74	0.00	0.00
01 2710 333 000 0000 0 000	OTHER TRANS AND MILEAGE	0.00	145.58	290.58	0.00	(290.58)	0.00	0.00
01 2710 340 000 0000 0 000	Professional Services for Drivers	2,000.00	220.00	1,965.00	98.25	35.00	0.00	0.00
01 2710 430 000 0000 0 000	TIRES AND PARTS	0.00	0.00	1,705.30	0.00	(1,705.30)	0.00	0.00
01 2710 732 000 0000 0 000	Bus Acquisition	100,000.00	0.00	0.00	0.00	100,000.00	0.00	0.00
2710 Regular Pupil Transportation		276,800.00	16,996.65	130,129.18	47.01	146,670.82	0.00	0.00
2712 Vehicle Operation - School Age SpEd								
01 2712 112 002 0000 1 000	Elem SpEd Transportation	5,000.00	300.30	3,096.75	61.94	1,903.25	0.00	0.00
01 2712 112 001 0000 2 000	SPED TRANSPORTATION	5,000.00	300.30	3,096.75	61.94	1,903.25	0.00	0.00
01 2712 122 002 0000 1 000	SA SpEd Driver Sub - Elem	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2712 122 001 0000 2 000	SA SpEd Driver-HS	500.00	0.00	30.00	6.00	470.00	0.00	0.00
01 2712 212 002 0000 1 000	Group Insurance	100.00	2.43	24.14	24.14	75.86	0.00	0.00
01 2712 212 001 0000 2 000	Group Insurance	100.00	2.43	24.14	24.14	75.86	0.00	0.00
01 2712 222 002 0000 1 000	Social Security	400.00	22.97	236.92	59.23	163.08	0.00	0.00
01 2712 222 001 0000 2 000	Social Security	400.00	22.97	239.24	59.81	160.76	0.00	0.00
01 2712 232 002 0000 1 000	Retirement	400.00	0.00	5.61	1.40	394.39	0.00	0.00
01 2712 232 001 0000 2 000	Retirement	400.00	0.00	5.61	1.40	394.39	0.00	0.00
01 2712 332 002 0000 1 000	MILEAGE TO PARENTS	8,000.00	339.30	2,734.09	34.18	5,265.91	0.00	0.00
01 2712 332 001 0000 2 000	Mileage to HS Parents	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
2712 Vehicle Operation - School Age SpEd		21,800.00	990.70	9,493.25	43.55	12,306.75	0.00	0.00
2713 Vehicle Operation - Below Age 5 SpEd								
01 2713 112 002 0000 1 000	Preschool Transportation	1,500.00	125.03	1,026.03	68.40	473.97	0.00	0.00
01 2713 122 002 0000 1 000	Preschool SpEd Driver Sub	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 2713 212 002 0000 1 000	PS Group Insurance -Sped Transportation	0.00	0.52	4.68	0.00	(4.68)	0.00	0.00
01 2713 222 002 0000 1 000	PS Social Security - Driver	200.00	9.56	78.48	39.24	121.52	0.00	0.00
01 2713 232 002 0000 1 000	PS Retirement- Sped Transportation	200.00	12.35	101.35	50.68	98.65	0.00	0.00
01 2713 332 002 0000 1 000	Preschool SpEd Mileage to Parents	2,000.00	0.00	0.00	0.00	2,000.00	0.00	0.00
2713 Vehicle Operation - Below Age 5 SpEd		4,400.00	147.46	1,210.54	27.51	3,189.46	0.00	0.00
2730 Vehicle Servicing & Maintenance - Reg Ed								
01 2730 110 000 0000 0 000	Salaries - Bus Maintenance Trips	10,000.00	86.93	1,624.09	16.24	8,375.91	0.00	0.00
01 2730 220 000 0000 0 000	Social Security - Drivers (Maintenance)	1,000.00	6.65	124.26	12.43	875.74	0.00	0.00
01 2730 230 000 0000 0 000	Retirement Bus Drivers (Maintenance)	1,000.00	8.59	127.52	12.75	872.48	0.00	0.00
01 2730 430 000	Repairs	65,000.00	5,235.45	39,495.89	60.76	25,504.11	0.00	0.00
01 2730 520 000 0000 0 000	Insurance	12,000.00	836.75	8,946.89	74.56	3,053.11	0.00	0.00

BOARD EXPENDITURE REPORT BY FUNCTION

May 2019

User ID: GLS

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
01 2730 610 000 0000 0 000	Vehicle Supplies	1,500.00	46.01	1,646.55	109.77	(146.55)	0.00	0.00
01 2730 626 000 0000 0 000	Gasoline & diesel fuel	70,000.00	5,981.99	48,313.50	69.02	21,686.50	0.00	0.00
01 2730 810 000 0000 0 000	Dues & Fees	1,000.00	0.00	31.00	3.10	969.00	0.00	0.00
2730	Vehicle Servicing & Maintenance - Reg Ed	161,500.00	12,202.37	100,309.70	62.11	61,190.30	0.00	0.00
3300	Community Service - CKC							
01 3300 112 002 0000 1 000	Salaries- CKC	30,000.00	637.50	5,800.30	19.33	24,199.70	0.00	0.00
01 3300 122 002 0000 1 000	Salaries - Substitute Aide CKC	0.00	0.00	138.75	0.00	(138.75)	0.00	0.00
01 3300 212 002 0000 1 000	Group Insurance - CKC	100.00	0.00	6.94	6.94	93.06	0.00	0.00
01 3300 222 002 0000 1 000	Social Security - CKC	2,000.00	48.78	454.29	22.71	1,545.71	0.00	0.00
01 3300 232 002 0000 1 000	Retirement CKC	2,000.00	0.00	3.33	0.17	1,996.67	0.00	0.00
01 3300 340 002 0000 1 000	Other Professional Services - CKC	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
01 3300 540 002 0000 1 000	Advertising & Printing	200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 3300 580 002 0000 1 000	Travel Expense - CKC	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
01 3300 610 002 0000 1 000	Supplies-CKC	5,000.00	692.55	4,657.08	93.14	342.92	0.00	0.00
3300	Community Service - CKC	41,300.00	1,378.83	11,060.69	26.78	30,239.31	0.00	0.00
3400	Categorical Grant							
01 3400 330 000 1115 0 000	Employee Training & Development	0.00	450.00	450.00	0.00	(450.00)	0.00	0.00
01 3400 330 001 1115 2 000	Employee Training & Development	0.00	455.56	455.56	0.00	(455.56)	0.00	0.00
01 3400 580 000 1115 0 000	Travel Expense	0.00	94.44	94.44	0.00	(94.44)	0.00	0.00
01 3400 610 002 0000 1 000	PROFESSIONAL/TECHNICAL SERV	8,000.00	0.00	125.94	1.57	7,874.06	0.00	0.00
01 3400 610 001 0000 2 000	SUPPLIES	8,000.00	0.00	1,830.07	22.88	6,169.93	0.00	0.00
01 3400 610 004 0000 3 000	Supplies	8,000.00	0.00	290.95	3.64	7,709.05	0.00	0.00
3400	Categorical Grant	24,000.00	1,000.00	3,246.96	13.53	20,753.04	0.00	0.00
3535	High Ability Learners							
01 3535 111 004 0000 3 000	HAL Salaries-Teachers MS	15,000.00	1,102.00	9,918.00	66.12	5,082.00	0.00	0.00
01 3535 211 004 0000 3 000	MS Group Insurance HAL	5,000.00	351.39	3,162.51	63.25	1,837.49	0.00	0.00
01 3535 221 004 0000 3 000	MS Social Security - Teachers HAL	1,500.00	83.30	753.19	50.21	746.81	0.00	0.00
01 3535 231 004 0000 3 000	MS Retirement - Teachers HAL	1,500.00	108.85	979.65	65.31	520.35	0.00	0.00
01 3535 281 004 0000 3 000	MS Health Benefits HAL	1,000.00	63.63	572.67	57.27	427.33	0.00	0.00
01 3535 330 000 0000 0 000	Employee Training & Development	0.00	0.00	250.00	0.00	(250.00)	0.00	0.00
01 3535 330 004 0000 3 000	HAL Training & Development	400.00	0.00	0.00	0.00	400.00	0.00	0.00
01 3535 580 000 0000 0 000	TRAVEL EXPENSE AND MILEAGE	0.00	0.00	286.51	0.00	(286.51)	0.00	0.00
01 3535 580 004 0000 3 000	HAL Travel Expense	300.00	0.00	0.00	0.00	300.00	0.00	0.00
01 3535 610 000 0000 0 000	STUDENT ENRICHMENT SUPPLIES	2,500.00	0.00	523.30	20.93	1,976.70	0.00	0.00
01 3535 810 000 0000 0 000	DUES AND FEES	0.00	0.00	295.00	0.00	(295.00)	0.00	0.00
01 3535 810 002 0000 1 000	DUES AND FEES	0.00	0.00	394.00	0.00	(394.00)	0.00	0.00
01 3535 810 004 0000 3 000	Dues and Fees	1,000.00	0.00	442.00	44.20	558.00	0.00	0.00
3535	High Ability Learners	28,200.00	1,709.17	17,576.83	62.33	10,623.17	0.00	0.00
3551	Career Ed Grant							
01 3551 330 001 0000 2 000	Career Ed Grant Training & Development	1,500.00	0.00	0.00	0.00	1,500.00	0.00	0.00
01 3551 580 001 0000 2 000	Career Ed Grant Travel	500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 3551 610 001 0000 2 000	Career Ed Grant - Supplies	500.00	0.00	0.00	0.00	500.00	0.00	0.00
3551	Career Ed Grant	2,500.00	0.00	0.00	0.00	2,500.00	0.00	0.00
3570	Educator Effectiveness Grant							
01 3570 330 000 0000 0 000	Employee Training & Development	0.00	1,995.00	1,995.00	0.00	(1,995.00)	0.00	0.00
01 3570 580 000 0000 0 000	Educator Effectiveness Travel Expense	0.00	2,474.61	2,474.61	0.00	(2,474.61)	0.00	0.00
3570	Educator Effectiveness Grant	0.00	4,469.61	4,469.61	0.00	(4,469.61)	0.00	0.00
3575	Afterschool Program							
01 3575 112 002 0000 1 000	Afterschool Salaries	31,500.00	3,265.00	29,024.60	92.14	2,475.40	0.00	0.00
01 3575 212 002 0000 1 000	Group Insurance	0.00	15.47	143.05	0.00	(143.05)	0.00	0.00

BOARD EXPENDITURE REPORT BY FUNCTION

		May 2019						
Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
01 3575 222 002 0000 1 000	Social Security	0.00	249.77	2,220.40	0.00	(2,220.40)	0.00	0.00
01 3575 232 002 0000 1 000	Retirement	0.00	110.63	991.20	0.00	(991.20)	0.00	0.00
01 3575 330 002 0000 1 000	CKC Employee Training & Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3575 340 002 0000 1 000	CKC Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3575 580 002 0000 1 000	After School Program Travel Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 3575 610 002 0000 1 000	Afterschool Supplies	0.00	170.03	1,589.78	0.00	(1,589.78)	0.00	0.00
3575 Afterschool Program		31,500.00	3,810.90	33,969.03	107.84	(2,469.03)	0.00	0.00
6200 Title I								
01 6200 111 002 0000 1 000	Title I Teaching Salary	42,089.00	3,696.69	33,030.43	78.48	9,058.57	0.00	0.00
01 6200 211 002 0000 1 000	Health Insurance	14,450.00	1,322.56	11,903.05	82.37	2,546.95	0.00	0.00
01 6200 221 002 0000 1 000	Social Security	2,950.00	279.61	2,498.15	84.68	451.85	0.00	0.00
01 6200 231 002 0000 1 000	Retirement	3,959.00	365.15	3,262.66	82.41	696.34	0.00	0.00
6200 Title I		63,448.00	5,664.01	50,694.29	79.90	12,753.71	0.00	0.00
6310 Title IIA								
01 6310 330 000 0000 0 000	Employee Training & Development	26,174.00	3,345.00	16,816.00	64.25	9,358.00	0.00	0.00
01 6310 340 000 0000 0 000	Contracted or Secured Services	0.00	0.00	1,200.00	0.00	(1,200.00)	0.00	0.00
01 6310 580 000 0000 0 000	Travel Expenses	0.00	3,260.94	3,199.71	0.00	(3,199.71)	0.00	0.00
01 6310 610 000 0000 0 000	SUPPLIES	1,000.00	0.00	164.16	16.42	835.84	0.00	0.00
6310 Title IIA		27,174.00	6,605.94	21,379.87	78.68	5,794.13	0.00	0.00
6330 REAP								
01 6330 650 000 0000 0 000	REAP-Technology Related	28,025.00	6,717.37	6,717.37	23.97	21,307.63	0.00	0.00
6330 REAP		28,025.00	6,717.37	6,717.37	23.97	21,307.63	0.00	0.00
6404 IDEA 0-4								
01 6404 111 002 0000 1 000	IDEA Teacher Salaries	4,836.00	0.00	0.00	0.00	4,836.00	0.00	0.00
01 6404 112 000 0000 0 000	SPED Preschool Para	0.00	859.32	3,542.77	0.00	(3,542.77)	0.00	0.00
01 6404 211 002 0000 1 000	Group Insurance IDEA	2,659.00	0.00	0.00	0.00	2,659.00	0.00	0.00
01 6404 212 000 0000 0 000	Group Insurance	0.00	3.56	17.80	0.00	(17.80)	0.00	0.00
01 6404 222 000 0000 0 000	Social Security	0.00	65.73	271.01	0.00	(271.01)	0.00	0.00
01 6404 232 000 0000 0 000	Retirement	0.00	84.87	349.93	0.00	(349.93)	0.00	0.00
01 6404 340 002 0000 1 000	Other Professional Services	50,235.00	0.00	262.93	0.52	49,972.07	0.00	0.00
01 6404 591 002 0000 1 000	Purchased Services from ESU	0.00	831.97	8,111.06	0.00	(8,111.06)	0.00	0.00
6404 IDEA 0-4		57,730.00	1,845.45	12,555.50	21.75	45,174.50	0.00	0.00
6406 IDEA 3-4								
01 6406 111 002 0000 1 000	IDEA Teachers	3,264.00	0.00	0.00	0.00	3,264.00	0.00	0.00
01 6406 112 002 0000 1 000	SpED Salaries-Instructional Aides 3-4	0.00	0.00	3,448.60	0.00	(3,448.60)	0.00	0.00
01 6406 211 002 0000 1 000	Group Insurance IDEA Teachers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 6406 212 002 0000 1 000	PS Group Insurance - Instructional Aides	0.00	0.00	435.15	0.00	(435.15)	0.00	0.00
01 6406 221 002 0000 1 000	Social Security - IDEA Teachers	668.00	0.00	0.00	0.00	668.00	0.00	0.00
01 6406 222 002 0000 1 000	PS Social Security - Instructional Aides	0.00	0.00	253.15	0.00	(253.15)	0.00	0.00
01 6406 231 002 0000 1 000	Retirement - IDEA Teaches	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 6406 232 002 0000 1 000	PS Retirement Instructional Aides	0.00	0.00	340.65	0.00	(340.65)	0.00	0.00
01 6406 330 002 0000 1 000	IDEA Training & Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 6406 340 002 0000 1 000	Contracted Services IDEA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 6406 591 002 0000 1 000	Purchased Services from ESU	0.00	0.00	88.23	0.00	(88.23)	0.00	0.00
6406 IDEA 3-4		3,932.00	0.00	4,565.78	116.12	(633.78)	0.00	0.00
6410 IDEA Enrollment/Poverty								
01 6410 340 002 0000 1 000	Elem Pupil Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 6410 340 001 0000 2 000	HS Pupil Services	78,425.00	0.00	0.00	0.00	78,425.00	0.00	0.00

BOARD EXPENDITURE REPORT BY FUNCTION
May 2019

Account Number		Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding
6410	IDEA Enrollment/Poverty		78,425.00	0.00	0.00	0.00	78,425.00	0.00	0.00
6412	IDEA SpEd Nonpublic Proportionate Share								
01 6412 340 002 0000 1 000	Contracted Services		13,748.00	0.00	0.00	0.00	13,748.00	0.00	0.00
6412	IDEA SpEd Nonpublic Proportionate Share		13,748.00	0.00	0.00	0.00	13,748.00	0.00	0.00
6700	Perkins Grant								
01 6700 123 002 0000 1 000	Perkins Sub Teachers		500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 6700 223 002 0000 1 000	Social Security - Substitute Perkins		200.00	0.00	0.00	0.00	200.00	0.00	0.00
01 6700 330 002 0000 1 000	PerkinsTraining & Development		500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 6700 340 002 0000 1 000	Perkins Contracted Services		100.00	0.00	0.00	0.00	100.00	0.00	0.00
01 6700 580 002 0000 1 000	PerkinsTravel Expense		500.00	0.00	0.00	0.00	500.00	0.00	0.00
01 6700 610 002 0000 1 000	Perkins Supplies		500.00	0.00	0.00	0.00	500.00	0.00	0.00
6700	Perkins Grant		2,300.00	0.00	0.00	0.00	2,300.00	0.00	0.00
9000	Non-Progam Expenditures								
01 9000 912 000 0000 0 000	Transfer to Lunch Fund		20,000.00	0.00	0.00	0.00	20,000.00	0.00	0.00
01 9000 913 000 0000 0 000	Transfer to Activity Fund		91,300.00	0.00	0.00	0.00	91,300.00	0.00	0.00
9000	Non-Progam Expenditures		111,300.00	0.00	0.00	0.00	111,300.00	0.00	0.00
Grand Total:			10,138,232.00	762,691.40	6,617,909.08	65.28	3,520,322.92	0.00	0.00

Revenue Summary Report
Processing Month: 05/2019
May 2019

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100	Taxes Levied	7,159,078.00	2,261,542.12	6,038,067.57	84.34	1,121,010.43
01 1115	Carline	2,500.00	1,494.57	1,970.64	78.83	529.36
01 1120	PUB POWER DIST SALES TAX	131,975.00	0.00	0.00	0.00	131,975.00
01 1125	MOTOR VEHICLES FEES	460,000.00	33,220.01	395,313.99	85.94	64,686.01
01 1311	TUIT INDIV GEN ED	0.00	0.00	0.00	0.00	0.00
01 1312	SUMMER SCHOOL TUITION & FEES	0.00	0.00	0.00	0.00	0.00
01 1321	PATHWAYS TUITION	0.00	0.00	5,000.00	0.00	(5,000.00)
01 1323	TUIT FROM OTHER DIST	10,000.00	0.00	4,000.00	40.00	6,000.00
01 1335	Preschool SpEd Tuitioin	0.00	0.00	0.00	0.00	0.00
01 1423	TRANS FROM OTHER DIST-SP ED	1,000.00	0.00	3,120.00	312.00	(2,120.00)
01 1510	INT EARNED LOC REV RECPT	24,000.00	3,636.84	22,452.49	93.55	1,547.51
01 1790	OTHER LOC RECPTS	0.00	0.00	0.00	0.00	0.00
01 1800	Community Service - CKC	26,000.00	4,039.73	27,624.92	106.25	(1,624.92)
01 1910	Rental of Property & Facilities	0.00	0.00	150.00	0.00	(150.00)
01 1911	LOC LICENSE FEES	5,000.00	200.00	905.00	18.10	4,095.00
01 1920	CONTRIBUTIONS & DONATIONS	0.00	0.00	1,642.50	0.00	(1,642.50)
01 1921	POLICE COURT FINES	0.00	0.00	0.00	0.00	0.00
01 1925	Categorical Grants	30,000.00	8,124.39	8,495.13	28.32	21,504.87
01 1951	Misc. Revenue from Other Schools	0.00	0.00	0.00	0.00	0.00
01 1960	Misc Revenue from other local govt. unit	0.00	0.00	15,010.00	0.00	(15,010.00)
01 1990	Misc. Local Receipts	0.00	0.00	22,712.20	0.00	(22,712.20)
Subtotal: 1000		7,849,553.00	2,312,257.66	6,546,464.44	83.40	1,303,088.56
01 2110	CO FINES AND LICENSE	18,000.00	823.55	9,114.98	50.64	8,885.02
01 2130	OTHER COUNTY SOURCES	0.00	0.00	0.00	0.00	0.00
01 2210	ED SERVICE UNIT RECEIPTS	500.00	0.00	1,700.00	340.00	(1,200.00)
Subtotal: 2000		18,500.00	823.55	10,814.98	58.46	7,685.02
01 3110	STATE AID	321,000.00	32,184.00	289,656.00	90.24	31,344.00
01 3120	SPED	380,000.00	43,621.00	317,083.00	83.44	62,917.00
01 3125	SPED TRANSPORTATION	7,000.00	0.00	19,393.00	277.04	(12,393.00)
01 3130	HOMESTEAD EXEMPTION	0.00	8,769.05	26,307.15	0.00	(26,307.15)
01 3131	RELIEF TO PROPERTY TAXPAYERS	0.00	368,969.71	737,985.54	0.00	(737,985.54)
01 3132	Personal Property Tax Credit	0.00	0.00	15,182.63	0.00	(15,182.63)
01 3133	NAMEPLATE CAPACITY (WIND ENERGY)	150,000.00	89,239.31	221,704.25	147.80	(71,704.25)
01 3155	TEXTBOOK RULE 4	0.00	0.00	1,637.37	0.00	(1,637.37)
01 3180	PRO-RATE MOTOR VEHICLE	16,000.00	0.00	10,005.46	62.53	5,994.54
01 3400	STATE APPORTIONMENT	85,000.00	0.00	78,908.70	92.83	6,091.30
01 3535	HIGH ABILITY LEARNERS	2,000.00	0.00	5,046.00	252.30	(3,046.00)
01 3575	After School Innovation Grant	0.00	0.00	24,226.00	0.00	(24,226.00)
01 3700	State Grants Through Intermediate Source	0.00	0.00	10,000.00	0.00	(10,000.00)
Subtotal: 3000		961,000.00	542,783.07	1,757,135.10	182.84	(796,135.10)
01 4105	Universal Service Fund (E-RATE)	0.00	0.00	32,093.60	0.00	(32,093.60)
01 4310	REAP	20,000.00	0.00	0.00	0.00	20,000.00
01 4505	Title I	70,000.00	0.00	49,457.29	70.65	20,542.71
01 4506	Title I Accountability	0.00	0.00	0.00	0.00	0.00
01 4509	Title IIA Grant	26,522.00	0.00	27,174.00	102.46	(652.00)
01 4512	Idea Base Allocation SPED Preschool	57,730.00	0.00	57,730.00	100.00	0.00
01 4516	IDEA Preschool Base	3,932.00	0.00	3,835.00	97.53	97.00
01 4519	E/P IDEA Grant	74,094.00	0.00	87,615.00	118.25	(13,521.00)
01 4521	IDEA Proportionate Share	13,747.00	0.00	13,370.00	97.26	377.00
01 4525	FED Vocational EDUC (Perkins)	8,000.00	0.00	0.00	0.00	8,000.00
01 4526	Migrant Ed	0.00	0.00	447.97	0.00	(447.97)
01 4530	Federal Grants	60,000.00	0.00	0.00	0.00	60,000.00
01 4700	Grants-In-Aid Fed Govt	0.00	0.00	21,000.00	0.00	(21,000.00)

Revenue Summary Report
Processing Month: 05/2019
May 2019

Fund: 01 GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 4708	Medicaid Reimb	4,000.00	0.00	85.36	2.13	3,914.64
01 4709	Medicaid Administrative Activities (MAC)	5,000.00	0.00	2,246.83	44.94	2,753.17
01 4900	Grant/Loans	0.00	0.00	0.00	0.00	0.00
	Subtotal: 4000	343,025.00	0.00	295,055.05	86.02	47,969.95
01 5200	Trans From Other Funds	0.00	0.00	0.00	0.00	0.00
01 5300	Sale of Property	0.00	0.00	60.00	0.00	(60.00)
01 5301	INS Adjust	0.00	0.00	17,146.55	0.00	(17,146.55)
01 5690	Other Non-Revenue Receipts	15,000.00	0.00	5,161.60	34.41	9,838.40
	Subtotal: 5000	15,000.00	0.00	22,368.15	149.12	(7,368.15)
01 9000	Non Program Recpts	0.00	0.00	0.00	0.00	0.00
	Subtotal: Non-Program Receipts	0.00	0.00	0.00	0.00	0.00
	Fund Total:	9,187,078.00	2,855,864.28	8,631,837.72	93.96	555,240.28

Revenue Summary Report

Processing Month: 05/2019

May 2019

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	9,187,078.00	2,855,864.28	8,631,837.72	93.96	555,240.28

Board & Administrator

FOR SCHOOL BOARD MEMBERS

May 2019 Vol. 33, No. 1

Editor: Jeff Stratton

More insight into the superintendent hiring process: The interview

By Dr. Peter Gorman*

When I applied to be the Superintendent of Charlotte-Mecklenburg Schools, the board had been struggling to work cooperatively, and board meetings were often disruptive. My first interview with Charlotte-Mecklenburg Schools took place at the Charlotte-Douglas International Airport and was held in secret. Interest was high; local reporters bought plane tickets so they could pass through security and follow the Board of Education members.

Members of the board were waiting in the conference room. We were introduced, and they interviewed me for about two hours. I had prepared opening and closing statements customized for Charlotte in advance and could deliver them with a fluency that (I hoped) didn't sound slick.

In my opening statement, I told them that I was interviewing them as much as they were interviewing me because, from everything I read, I needed to be very careful about coming to work with the Charlotte-Mecklenburg Board of Education. They all laughed nervously, as if they knew what I said was true.

I had reviewed the job vacancy announcement, standards for the job, evaluation tool, outdated strategic plan, and other district documents to identify potential questions or areas of focus for the interview. I had also looked at similar job vacancy announcements. From this, I compiled 30 pages of practice interview questions and answers that I committed to memory. As I have said in each of my last two columns, it's OK to not get the job because

you are not the best choice, but it is unacceptable to miss out because you are not prepared!

I had also developed six to eight all-purpose, broad scenarios that could be used to answer a variety of questions. These turned out to be most helpful. All of them described complex projects I had completed that had directly impacted teaching and learning in a positive way. All of them were linked to increasing student achievement, closing achievement gaps, and increasing the graduation rate. These prepared responses were examples that I'd already thought through, and they were coherent and on point for questions ranging from communication to community involvement and working with the board.

I had spent a lot of time preparing for that two-hour interview, and it paid off. Nothing caught me off guard, and I felt a strong connection with the board members overall.

Shortly after that first interview, I was notified that I was one of three finalists and was invited to come back to Charlotte with my wife, Sue. I was pleased to have her included. Sue is my partner in everything I do, and she needed to be on board for the move to be possible. In addition, she turned out to be a career asset; she favorably impressed everybody she met.

**Dr. Peter Gorman is president and chief executive officer of Peter Gorman Leadership Associates. Previously, he was superintendent of the Tustin Unified School District in California and Charlotte-Mecklenburg Schools in North Carolina. He can be reached at pete@pgleadership.com. Follow him at [@petercgorman](https://twitter.com/petercgorman). ■*

The board has four responsibilities to the district

While the definition of a board as policy-maker is certainly correct and makes a very important point, it tells you little about what you actually do as a board member. Within your policy-making role, there are four specific areas of responsibility that you will oversee. They are...

1. The board hires, supervises, evaluates, and, if necessary, fires the superintendent.

The board's first responsibility, and some say its most important one, is to hire a competent administrator to run the district by managing all aspects of its day-to-day affairs. The superintendent works for the board of education, while all other district employees work for the superintendent.

By hiring a superintendent, you are adding a competent education professional to your board team.

Most board members have little inclination, not to mention the time necessary, to manage the day-to-day business of the district. By hiring and then supporting a professional who keeps things running smoothly, you ensure that the district is well managed and in a position to fulfill its mission.

2. The board is responsible for the school district's future. Because the board delegates the management of the district to the superintendent, it frees itself up for giving the district a strategic direction that ensures its future is a healthy one.

Strategic, long-range planning is a key board responsibility. Social, regulatory, and economic changes mean that boards must anticipate and

plan for what the future will bring.

Once the board approves a strategic plan for the district, it should monitor the progress the superintendent makes toward meeting the plan's goals and objectives. Short-term operational planning is necessary to achieve your plan, and this is the administrator's responsibility.

3. The board monitors and evaluates. A board cannot watch every detail and every activity that takes place in the school district, nor should it. That's called micromanagement, and it is interfering with the superintendent's responsibility.

But a board must monitor and evaluate bottom-line results.

You should monitor the district's performance in two key areas: financial health; and progress toward the board's strategic, long-range educational plan for the district.

4. The board serves as an advocate. Because you are an elected official, you are in a unique position to advocate for your school system.

You're not being paid for your service, and you have a higher motive: service to the community at large. This gives you credibility, which is the key to any advocate's success.

As an advocate, you might lobby local, state, and federal lawmakers, or communicate your district's goals to constituents and the community.

Hiring a superintendent, planning, monitoring, and advocating are the four primary responsibilities of the board. ■

Checklist to ensure the board stays on top of school finance

Use this checklist to ensure the board stays on top of district finances:

- The board has policies which ensure efficient methods for purchasing supplies and equipment.
- The board has policies which ensure proper bookkeeping procedures.
- The board has policies which ensure adequate insurance coverage.
- The board has policies which cover appropri-

ate investment of school funds.

- The board requires and encourages the superintendent to actively seek alternative funding sources, such as grants.
 - The community is kept aware of the financial status of the district.
 - Long-term financial planning considers building sites, functional use of school buildings and equipment, and furniture and plant maintenance. ■
-

A Cost-Benefit Analysis of Options for Boone Central Middle School: Albion or Petersburg?



Prepared for:
Boone Central School District
June 7, 2019

Goss & Associates Economic Solutions

www.gossandassociates.com
600 17th Street, Suite 2800 South
Denver, Colorado 80202-5428
303.226.5882

Ernest Goss, Ph.D.,
Principal Investigator

Jackson Blalock, B.A.
Research Assistant



A VETERAN OWNED ORGANIZATION

Table of Contents

A Cost-Benefit Analysis of Options for Boone Central Middle School: Albion or Petersburg?

Preface	i
Glossary	ii
Executive Summary	1
Major Findings of Study.	1
Section 1: Population and Enrollment	4
Section 2: Financial Profile of Boone County School Districts.	18
Section 3: Transportation	28
Section 4: Maintenance, Utilities, and Staff Savings	36
Appendix A: Boone County's quintile of schools.	44
Appendix B: Discount factor, 2019-2038.	44
Appendix C: Researchers' Biographies.	45
Appendix D: Goss Funded Research Contracts 2017-2018	46

Preface

A Cost-Benefit Analysis of Options for Boone Central Middle School: Albion or Petersburg?

Introduction

The Boone Central School District is faced with a significant issue regarding the best use of taxpayer funds for the education of middle school students in the county. Currently, the Boone Central Middle School in Petersburg, Nebraska is in need of significant renovations that, if not addressed, could undermine the education of the students, and the economic welfare of taxpayers in the county.

Instead of renovating the current Middle School, the Boone Central School District could decide that the best alternative for taxpayers, students, school staff, and teachers would be to close the Petersburg facility, and open an alternative site in Albion, Nebraska.

The subsequent study completed by Goss and Associates, Economic Solutions provides the Boone Central School District with economic cost analysis of the three scenarios developed by Wilkins Architecture Design Planning (Wilkins ADP) in consultation with the Boone Central School District.

Any errors, omissions or misstatements are solely the responsibility of Goss & Associates. Please address all correspondence to:

Goss & Associates, Economic Solutions, LLC



Goss & Associates

A VETERAN OWNED ORGANIZATION

Principal Investigator: Ernie Goss, Ph.D.

ernieg@creighton.edu

www.gossandassociates.com

Creighton University

Department of Economics

Alex Blalock, B.A., Research Assistant

alexblalock@gossandassociates.com

600 17th Street, Suite 2800 South

Denver, Colorado 80202-5428

402.280.4757; 303.226.5882

This study was completed independent of Creighton University. As such, Creighton University bears no responsibility for findings or statements by Ernie Goss, or Goss & Associates, Economic Solutions.

Glossary

Definition of Terms	
Definition of terms	Definition
Albion Option A	Design concept Feb. 18, 2019 by Wilkins Architecture Design Planning for middle school located in the Albion Community. 16,038 SF with a cost of \$3,959,180 (includes \$42,000 for demolition of Petersburg building).
Albion Option B	Design concept Feb. 18, 2019 by Wilkins Architecture Design Planning for middle school located in the Albion Community. 13,454 SF with a cost of \$3,360,570 (includes \$42,000 for demolition of Petersburg building).
BCMS	Boone Central Middle School.
BCSD	Boone Central School District.
Current dollars	Dollars for the relevant year (e.g. not discounted).
Discount rate	Rate used to convert dollar estimates to 2019 values.
Present value	2019 dollars.
Rebuild at Petersburg	Because of travel and other costs, the rebuilding at Petersburg was more expensive and was not separately used for comparison in this study.
Refurbishment Option	Design concept Feb. 18, 2019 by Wilkins Architecture Design Planning for refurbishment of current Petersburg middle school building. 41,727 SF with a cost of \$3,475,180.

Executive Summary

Major Findings of Study¹: This study concludes that building a middle school in Albion is the most cost-effective option for Boone Central School District. Compared to the current Petersburg facility, Albion option A produces a yearly savings of approximately \$145 thousand in transportation costs, more than \$107 thousand in utilities and maintenance cost savings, and greater than \$221 thousand in staffing cost savings. Yearly savings for the Albion Option B is identical to Option A, except for an additional \$118 thousand savings in utilities and maintenance.

For the 20-year period, 2019-38, Albion Option B provides the greatest economic savings of \$6.8 million compared to a lower \$6.6 million for Albion Option A, and \$55 thousand for the Refurbishment Option. Over the period 2019-38, the Albion Option B net of lease payments generates a net return of \$5.3 million for the Boone Central School District compared to a lower \$4.9 million for Albion Option A, and a minus \$1.4 million for the Refurbishment Option.

I . Enrollment projections

- A. It is projected that between 2017 and 2025,
 - The annual compound growth rate in total population:
 - o Is expected to be -0.4 percent for Albion.
 - o Is expected to be -3.1 percent for Petersburg.
 - The annual compound growth rate in individuals under age 19:
 - o Is expected to be +0.2 percent for Albion.
 - o Is expected to be -6.5 percent for Petersburg.
 - The annual compound growth rate in middle school age individuals:
 - o Is expected to be -0.8 percent for Albion.
 - o Is expected to be -3.5 percent for Petersburg.
- B. Projected middle school students in 2025:
 - Approximately 98 middle school age students will reside in Albion.
 - Approximately 10 middle school age students will reside in Petersburg.

II. Cost of Construction

- A. **Option A** (16,038 square feet Middle school addition in Albion): \$3,959,217 costs (includes \$42,000 for demolition of Petersburg building).
- B. **Option B** (13,454 square feet middle school addition in Albion): \$3,360,570 costs (includes \$42,000 for demolition of Petersburg building).
- C. **Refurbishment** of Petersburg building and equipment (\$3,475,180 costs).

¹Unless stated otherwise, all financial data are in 2019 dollars. All savings are relative to the status quo, or no change.

Executive Summary

III. Transportation Cost Savings²

- A. Currently 118 students attend Boone Central Middle School.
 - 107 of the students are from Albion (or vicinity).
 - 11 of the students are from Petersburg (or vicinity).
- B. If BCMS is located at Albion.
 - Annual bus operating costs (including depreciation) of \$11,705.
 - Annual student hours spent commuting 962, with an estimated cost of \$4,329.
 - Total annual community costs of \$22,757.
- C. If BCMS is located at Petersburg.
 - Annual bus operating costs (including depreciation) of \$35,115.
 - Annual student hours spent commuting 9,362.
 - Total annual community commuting costs of \$167,682.

Total annual transportation cost savings if BCMS located at Albion equals \$167,682, or \$2,576,357 in 2019 dollars over a 20-year period (includes bus driver costs).

IV. Utility and Maintenance Cost Savings³

- A. In 2018, the BCMS building cost:
 - \$29,187 in utilities expenditures.
 - \$142,385 in maintenance costs.
 - \$2,348,689 present value utilities and maintenance costs over the next 20 years.
- B. Refurbished, the BCMS building cost: would have cost (2019 dollars):
 - \$25,166 in utilities outlays.
 - \$142,385 in maintenance spending.
 - This represents a \$2,293,651 present value for utilities and maintenance costs over the next 20 years, representing a present value savings to the district of \$55,038 over the current building.
- C. If Albion Option A is constructed, it would cost:
 - \$9,673 in utilities spending.
 - \$54,726 in maintenance costs.
 - \$64,399 annually for utilities and maintenance combined.
 - This represents a present value savings to the district of \$1,467,117 over the 2019-38 time period.

²Transportation cost savings include costs savings to the residents in the BCSD that may not be realized by a reduction in expenses to the operating budget of the school district (e.g. commuting costs of students).

³Unless stated otherwise, all estimates are in 2019 dollars.

Executive Summary

D. If Albion Option B is constructed, it would cost:

- \$8,114 in utilities spending.
- \$45,909 in maintenance costs.
- \$54,023 annually for utilities and maintenance combined.
- This represents a present value savings to the district of \$1,467,113 over the 2019-38 time period.

V. Staff Savings⁴

A. With regard to the moving of BCMS to Albion, a number of cost savings can be realized immediately through staffing consolidations, efficiencies and reduction.

- Consolidation, efficiencies, and reduction resulting in an immediate cost savings of \$358,602 per year.
- Potential costs savings realized over time via attrition. For the purpose of this study however, only immediate cost savings are reflected.
- Immediate realization of staff savings through staffing consolidations, efficiencies and reduction, determined by considering square footage, specific existing space to be utilized by all students, and consolidation of staff. Due to the potential of work disruptions, specific details pertaining to staffing changes are not described in this study.

B. Additional savings realized by reducing the full time equivalency of some staff members. Such cost savings, likely to be achieved via attrition, were not considered at the time of the study.

VI. Summary of Cost and Benefits from Three Options

Table X1: Net benefits for three options, 2019-38

	Savings for 20-year period (discounted to present value)		
	Refurbishment (Petersburg)	Option A (Albion)	Option B (Albion)
Transportation costs	\$0	\$2,576,357	\$2,576,357
Utilities & maintenance	\$55,038	\$1,467,113	\$1,609,149
Staff savings	\$0	\$3,225,708	\$3,225,708
Total savings	\$55,038	\$7,269,178	\$7,411,214

Source: Goss & Associates. Note: All estimates stated in 2019 dollars using a discount rate of 4.5 percent.

⁴Information was provided by Superintendent Nicole Hardwick.

Section 1: Population and Enrollment

Introduction

There are many factors to consider when choosing to move a school, or to refurbish at the current location. Among these are cost to move, changes to commuting patterns, proximity to students, and likely future enrollment.

In this section, to determine the feasibility of relocating Boone Central Middle School from Petersburg to Albion, or refurbishing the current Petersburg facility, this study examines the differential populations in student-aged people in the two towns, and the differential enrollment of the two schools across a number of years.

As well as relative population analysis, the study explores the likely population outcomes for both Albion and Petersburg through 2050. This is essential to determine the capacity of the refurbished middle school in Petersburg, or the new building in Albion.

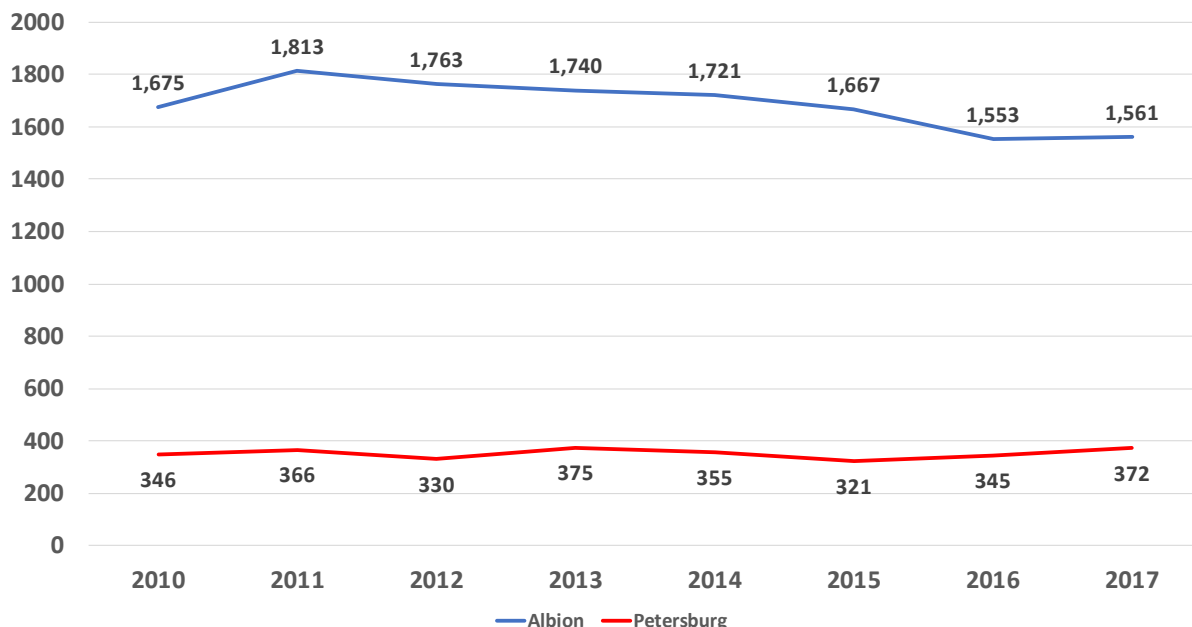
Additionally, knowledge of projected future demographics can help generate farsighted policy-making and is thereby a benefit for residents of Albion and Petersburg.

To produce projected population and student enrollments, the present study uses a 2015 report by Deichert and Drozd entitled “Nebraska County Population Projections: 2010 to 2050,” and data from the Census Bureau. From these two sources, the study produces projections.

Populations, 2010-17

Figure 1.1 profiles the populations of Albion and Petersburg from 2010 to 2017. As indicated, Petersburg’s population expanded by 7.5 percent while Albion’s population declined by 6.8 percent during the time period. Although overall population estimates are useful, central to this study is the growth in the school age population.

Figure 1.1: Total Albion and Petersburg population, 2010-17

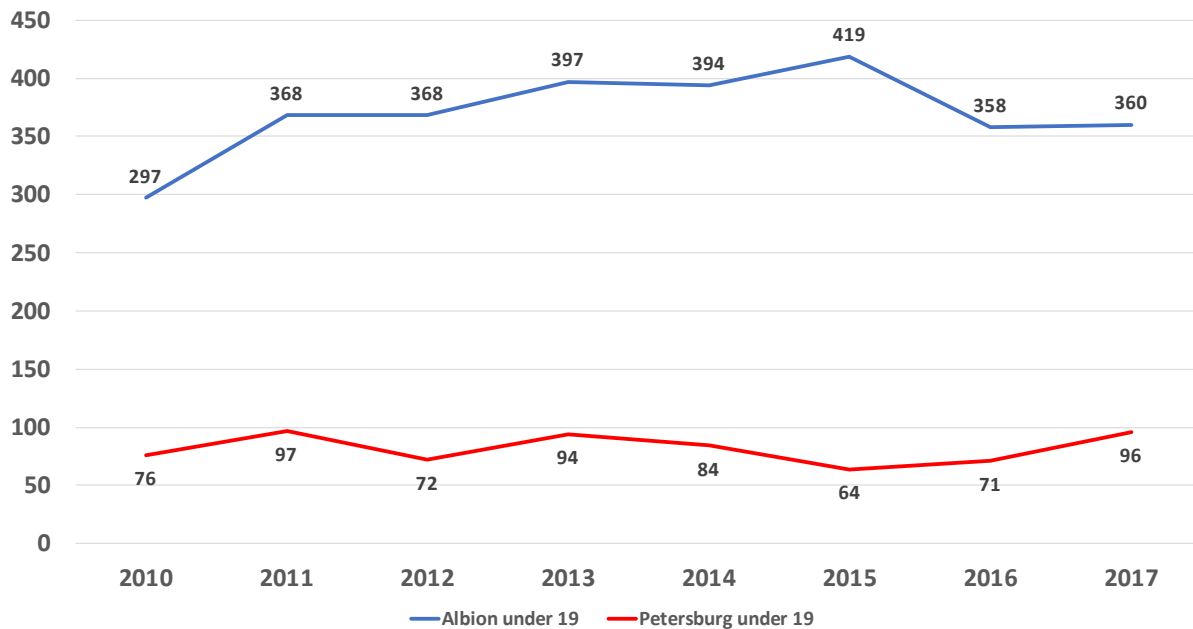


Source: Goss & Associates estimates based on U.S. Census data.

As a first step, note the population under age 19 in the two communities to determine the number of school-age children. Population in age groups does not correspond directly to public school enrollment, because there is a private school, St. Michael's School in Albion, which has approximately 130 K-8th grade students⁵, including middle school students.

As profiled in Figure 1.2 below, Albion's population under age 19 varied from 297 to 360 over the time period, which is a gap of 21.2 percent. Petersburg's under age 19 population expanded from 76 to 96, a gap of almost 26.3 percent. In 2017, Petersburg's population under age 19 was almost 27 percent the size of Albion's population under age 19. Therefore, although Albion has significantly more people under age 19 than Petersburg, this difference is slightly smaller when comparing the entire populations of the two towns.

Figure 1.2: Population under age 19 in Albion and Petersburg, 2010-17



Source: Goss & Associates estimates based on U.S. Census data.



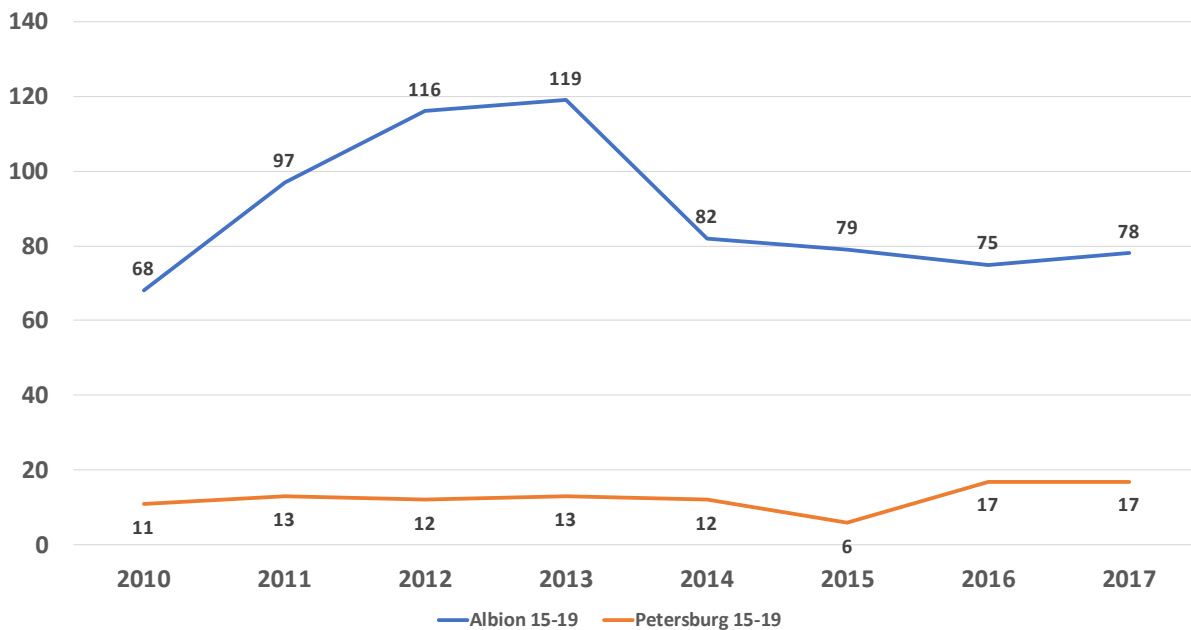
⁵<http://www.stmichael.esu7.org/>

The age 15-19 population approximately represents high school aged individuals, most of whom presumably would be in school, recently graduated, or dropped out of school in order to enter the work force. This age group is also a good representation of the size of the 10-14 age, or middle school, group five years earlier.

According to Figure 1.3 below, Albion's age 15-19 population increased from 68 to 78 over the time period, which is a 15.3 percent gain.

Petersburg's age 15-19 population expanded from 11 to 17, a 54.5 percent expansion. In 2017, Petersburg's 15-19 population was almost 22 percent the size of Albion's age 15-19 population. This indicates that the difference in middle school enrollment has been greater than the difference in overall population in 2015 and earlier, although the difference has been even greater in 2011 and 2010.

Figure 1.3: Populations age 15-19, Albion and Petersburg, 2010-17



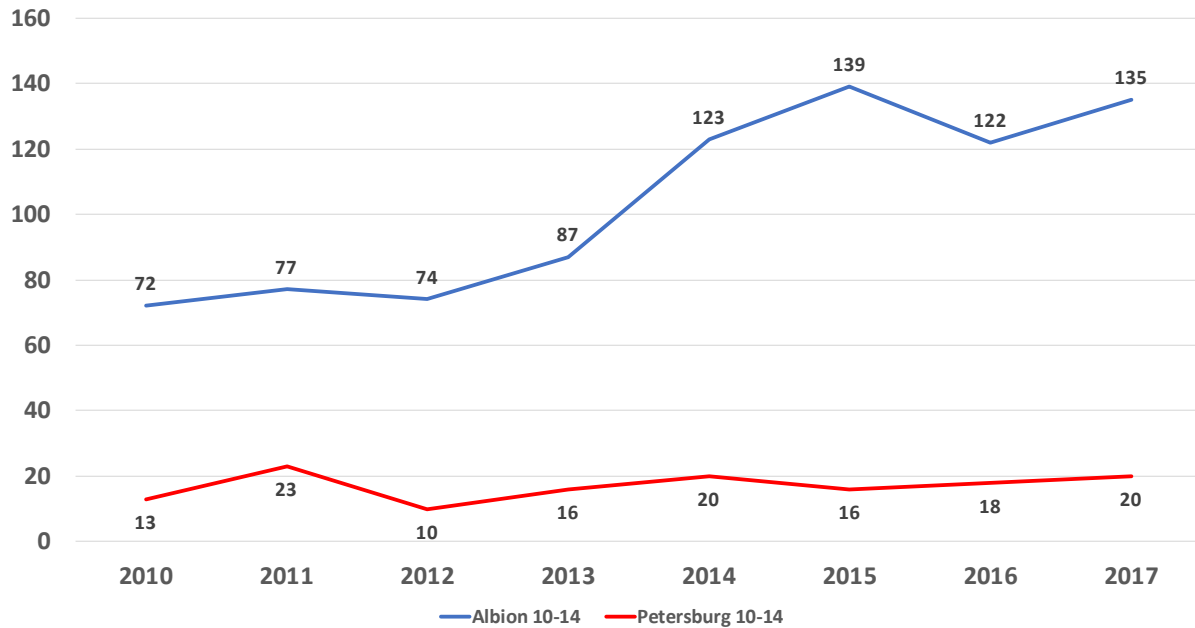
Source: Goss & Associates estimates based on U.S. Census data.



Figure 1.4 below shows that Albion's age 10-14 population expanded from 72 to 135 over the time period, a compound annual growth rate of 3.8 percent.

Also shown is an expansion of Petersburg's age 10-14 population from 13 to 20, a 2.6 percent compound annual growth rate.

Figure 1.4: Populations age 10-14 (middle school), Albion and Petersburg, 2010-17



Source: Goss & Associates estimates based on U.S. Census data.

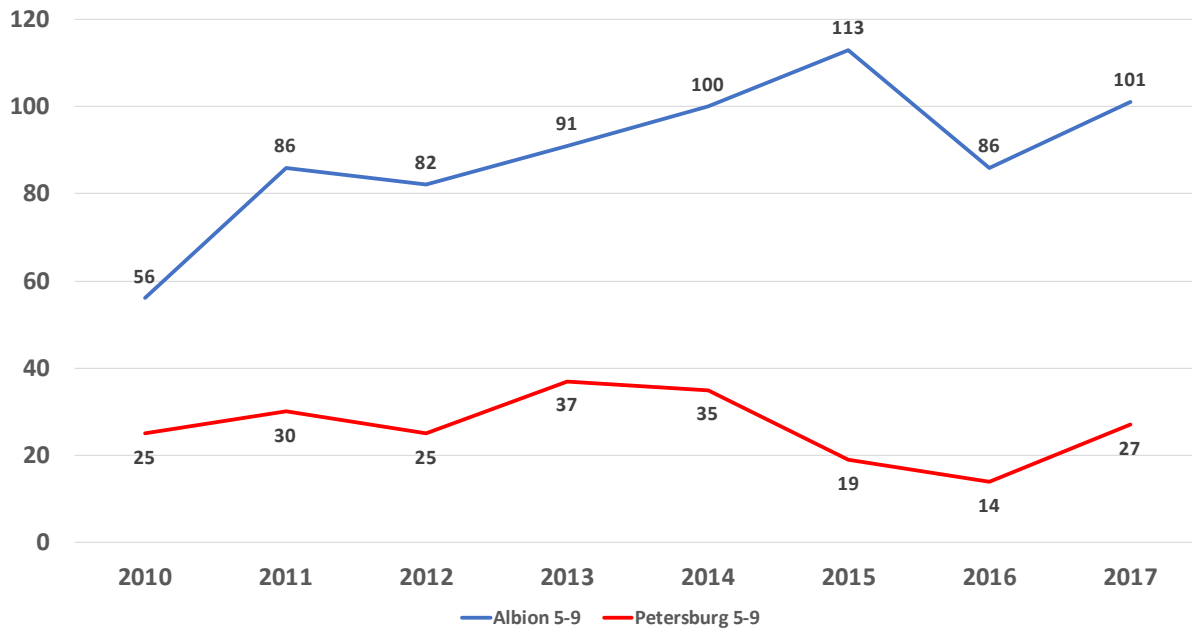


Albion's age 5-9 population, shown in Figure 1.5, roughly corresponds to the population in elementary schools. After 5 years, this group will become the middle school group, from age 10 to 14 years of age coming into and just exiting middle school. If this population cohort remains the same from 2017 to 2022, it becomes the 2022 cohort of middle school students, and can thus be compared

to the 2017 cohort of middle school students.

So, although the 2017 middle school cohort has Petersburg at 14.8 percent, the size of Albion by enrollment, the 2022 cohort, has Petersburg at 26.7 percent the size of Albion, which narrows the difference somewhat as seen in Figure 1.5 below.

Figure 1.5: Populations, age 5-9, Albion and Petersburg, 2010-2017



Source: Goss & Associates estimates based on U.S. Census data.

So, although the 2017 middle school cohort has Petersburg at 14.8 percent, the size of Albion by enrollment, the 2022 cohort, has Petersburg at 26.7 percent the size of Albion, which narrows the difference somewhat as seen in Figure 1.5

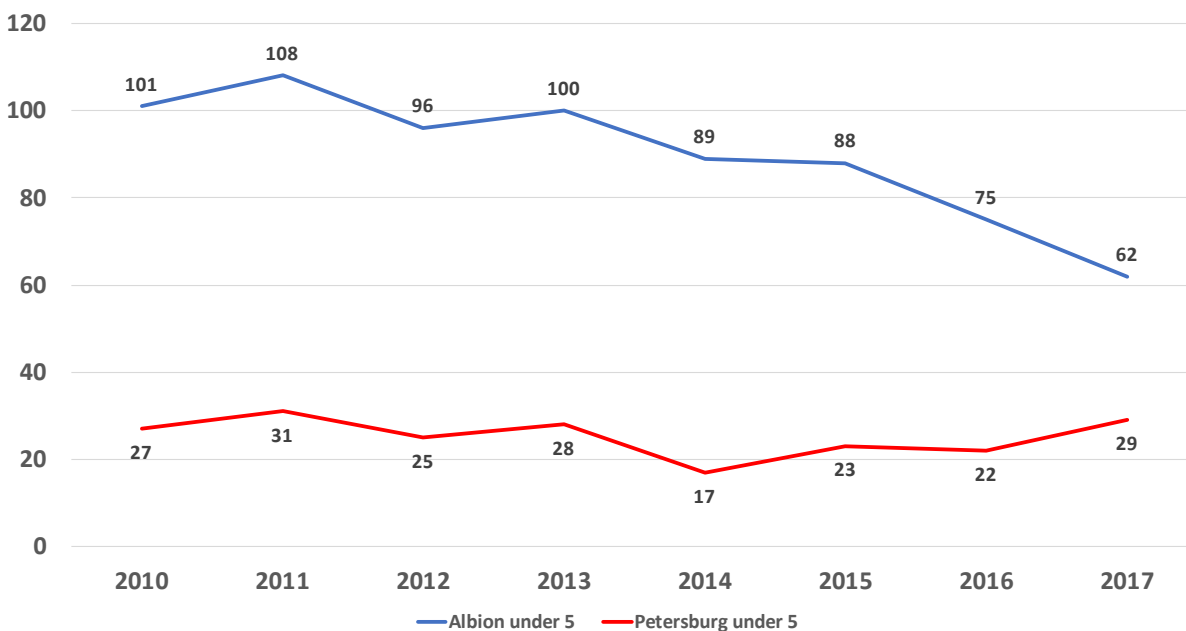


The under age 5 category would roughly represent the 2027 cohort of middle school enrollees, as shown in Figure 1.6 below.

Figure 1.6 profiles the trend in the population of the Albion and Petersburg areas under age 5

between 2010 and 2017. In 2017, Petersburg's under age 5 population was 46.8 percent of Albion's under age 5. This Petersburg age cohort represents the largest in 2017 relative to Albion.

Figure 1.6: Populations age under 5, Albion and Petersburg, 2010-2017



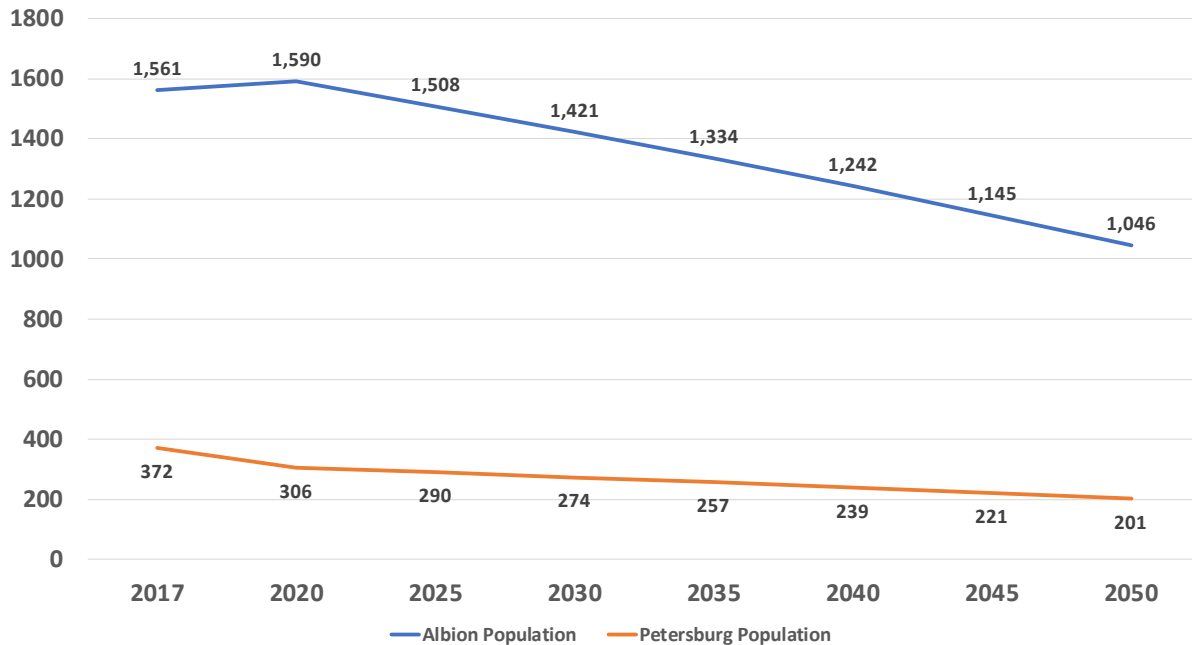
Source: Goss & Associates estimates based on U.S. Census data.

In 2017, Petersburg's under age 5 population was 46.8 percent of that of Albion's under age 5. This age cohort represents the largest in 2017 relative to Albion.

Population Projections, 2017-2050

First, the study determined the overall population demographic in Albion and Petersburg, assuming that the population growth rates each match that of the county. Figure 1.7 below provides a projection of the overall population of Albion and Petersburg from 2017 to 2050.

Figure 1.7: Projected Albion and Petersburg population, 2017-2050



Source: Goss & Associates estimates based on U.S. Census data and UNO Center for Public Affairs Research.

As indicated above, Albion's projected population decreased from 1,561 to 1,046, a 33.0 percent reduction, from 2017 to 2050, while Petersburg's projected population declined from 372 to 201, representing a 46.0 percent decrease during the same period of time.

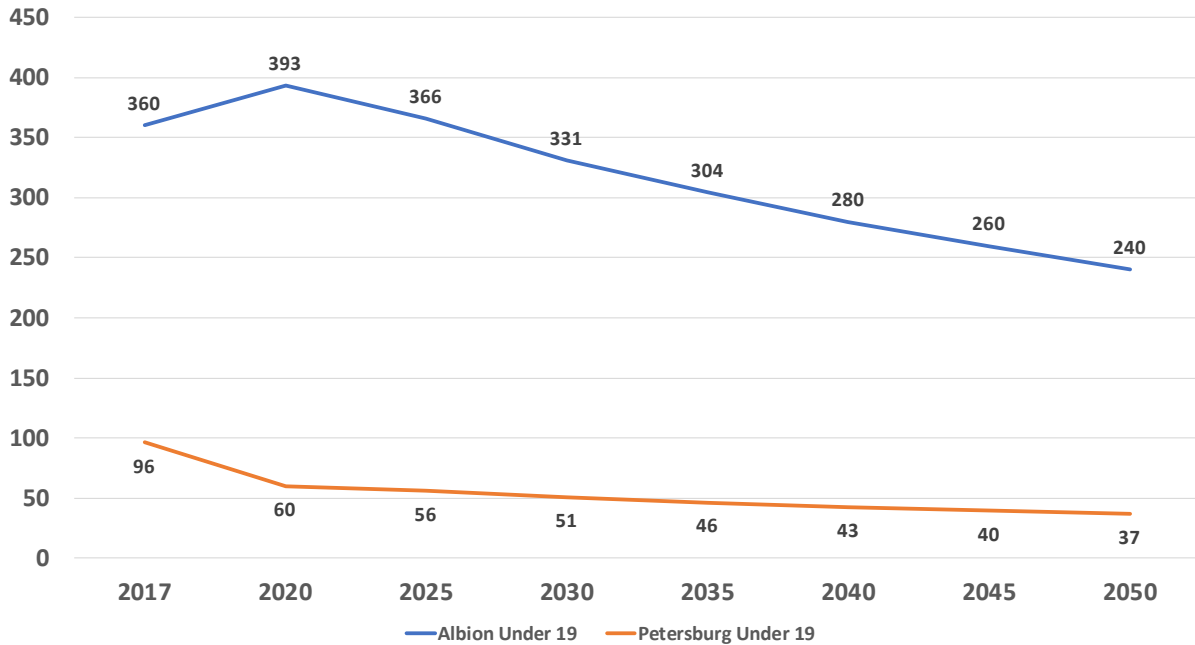
Although the projected change in the overall population is significant. Even more important is the change in other, more specific categories of population related to school enrollment.

Albion's projected population decreased from 1,561 to 1,046, a 33.0 percent reduction, from 2017 to 2050, while Petersburg's projected population declined from 372 to 201, representing a 46.0 percent decrease during the same period of time.

Of central importance is the projection of the under age 19 population through 2050. As demonstrated in Figure 1.8, the population under age 19 in Albion is projected to decrease from 360 in 2017 to 240 in 2050, a 33.3 percent decline.

Correspondingly, the population under age 19 in Petersburg is projected to decrease from 96 to 37, representing a 61.5 percent decline from 2017 to 2050.

Figure 1.8: Projected population under age 19, Albion and Petersburg, 2017-50



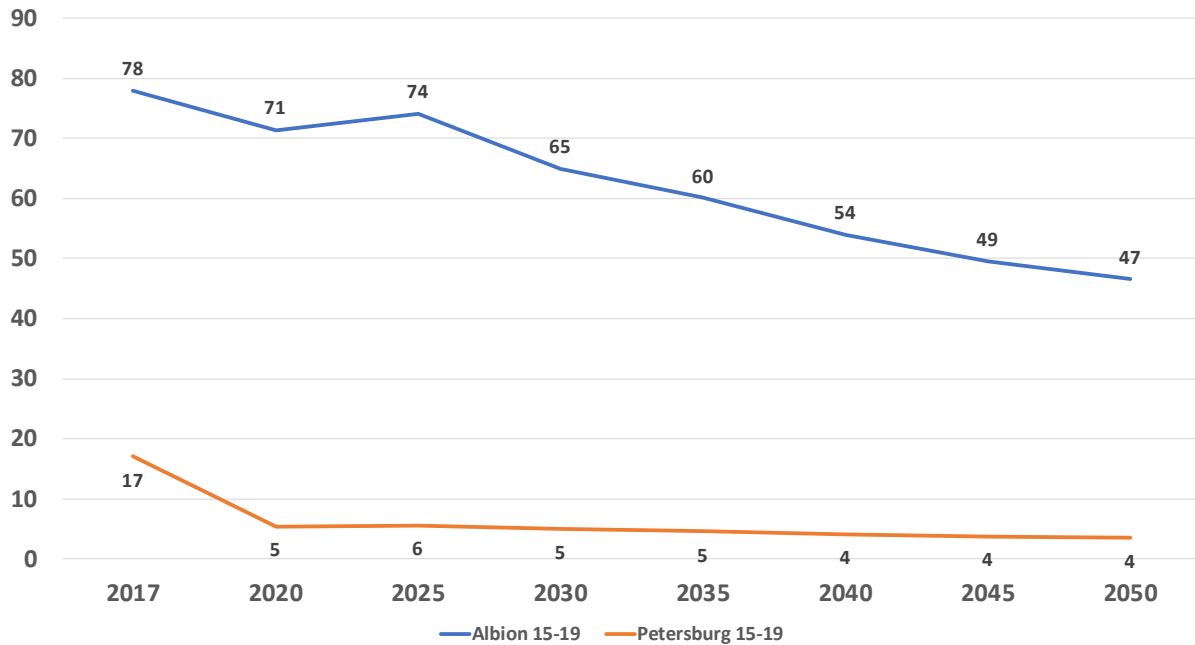
Source: Goss & Associates calculations based on Deichert and Drozd (2015) projections. data.



Per Figure 1.9 below, Albion’s projected age 15-19 population decreased from 78 to 47 between 2017 and 2050, a reduction of 39.7 percent. Correspondingly, and more dramatically, Petersburg’s projected age 15-19 population decreased from 17 in 2017 to 4 in 2050, a reduction of 76.5 percent.

These numbers indicate that the current location of high school education facilities in Albion is optimal, as Petersburg’s 15-19 population as a percentage of Albion’s decreases from 21.8 percent to just 8.5 percent of population in that age group.

Figure 1.9: Projected population age 15 to 19, Albion and Petersburg, 2017-50



Source: Goss & Associates estimates based on U.S. Census data and UNO Center for Public Affairs Research.

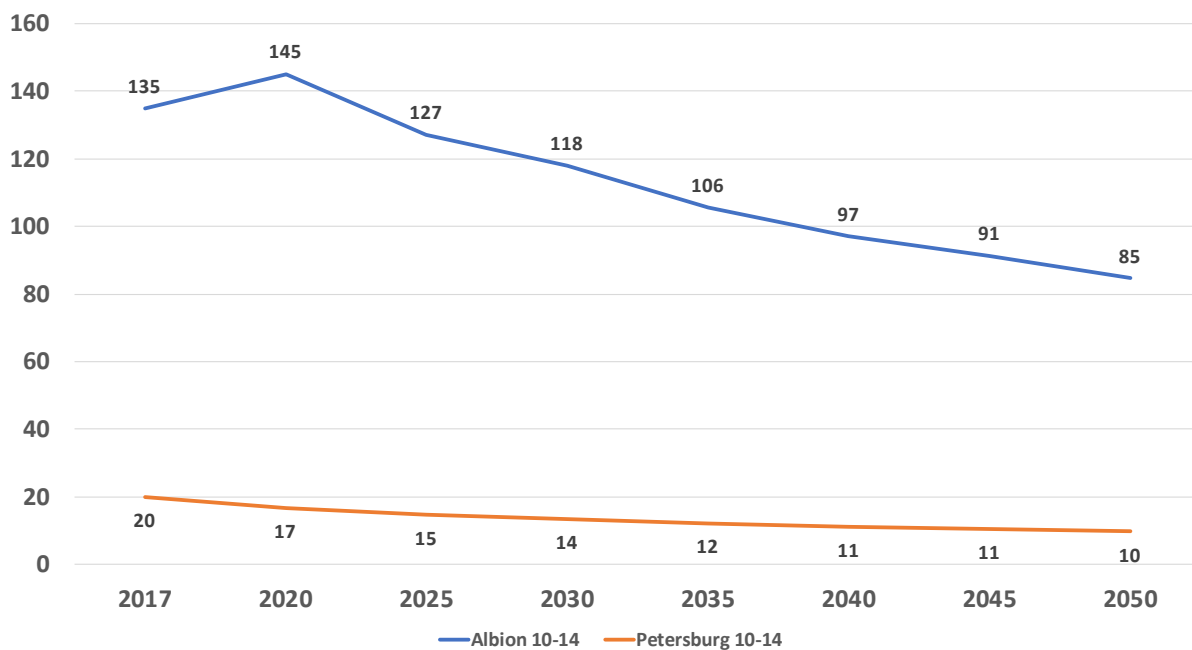


Figure 1.10 below shows that Albion's 10-14 projected population dropped from 135 to 85 between 2017 and 2050, which is a 37.0 percent decline. Petersburg's 10-14 age bracket projected population fell from 20 to 10, a 50.0 percent difference. In 2017, Petersburg's age 10-14 population was 21.8 percent the size of Albion's age 10-14 population, but fell to 11.8 percent in 2050.

Figure 1.10 approximately tracks the population of middle schoolers, those who have just graduated from middle school, and those who are about to enter middle school between in 2017 and 2050.

Data in Figure 1.10 indicate that the share of middle-school age students living in Petersburg versus Albion is projected to fall from 12.9 percent in 2017 to 10.6 percent in 2030.⁶

Figure 1.10: Projected population age 10-14, Albion and Petersburg, 2017-50



Source: Goss & Associates estimates based on U.S. Census data and UNO Center for Public Affairs Research.

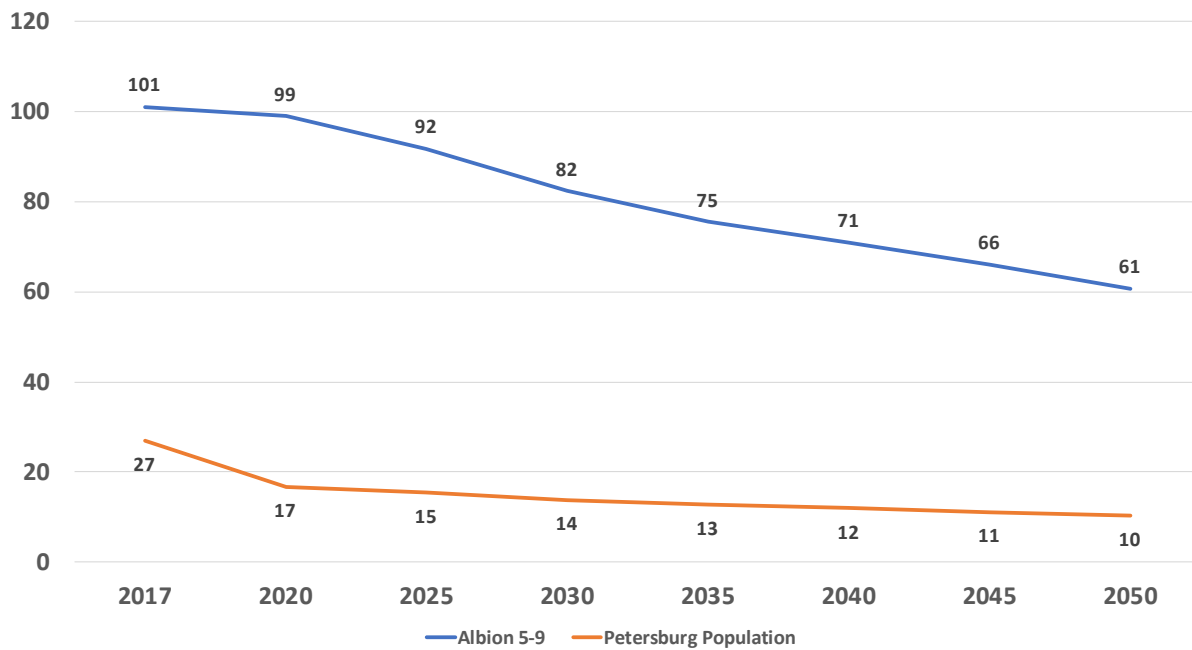
Data in indicate that the share of middle-school age students living in Petersburg versus Albion is projected to fall from 12.9 percent in 2017 to 10.6 percent in 2030.

⁶These data do not match the actual public Boone Central Middle School enrollments since some will attend private school and the age break down does not necessarily match the actual age brackets of students

Figure 1.11 below shows that Albion's projected population between the ages of 5 and 9 decreased from 101 to 61 between 2017 and 2050, which is a 37.0 percent drop. Petersburg's age 5-9 projected population fell from 27 to 10, a 63.0 percent decrease. In 2017, Petersburg's 5-9 population was 26.7 percent the size of Albion's

similarly-aged population, but sank to 17.2 percent in 2030. This age group roughly corresponds to the population in elementary schools. After five years, this group will become the same as the 10-14 age group, with the 10 year olds and 14 year olds coming into and just exiting middle school.

Figure 1.11: Projected population age 5 to 9, Albion and Petersburg, 2017-50



Source: Goss & Associates estimates based on U.S. Census data and UNO Center for Public Affairs Research.

Policy-wise, this means that middle school enrollment will likely decrease over time, rather than the other way around, and it may be wise to build the new building to accommodate declining

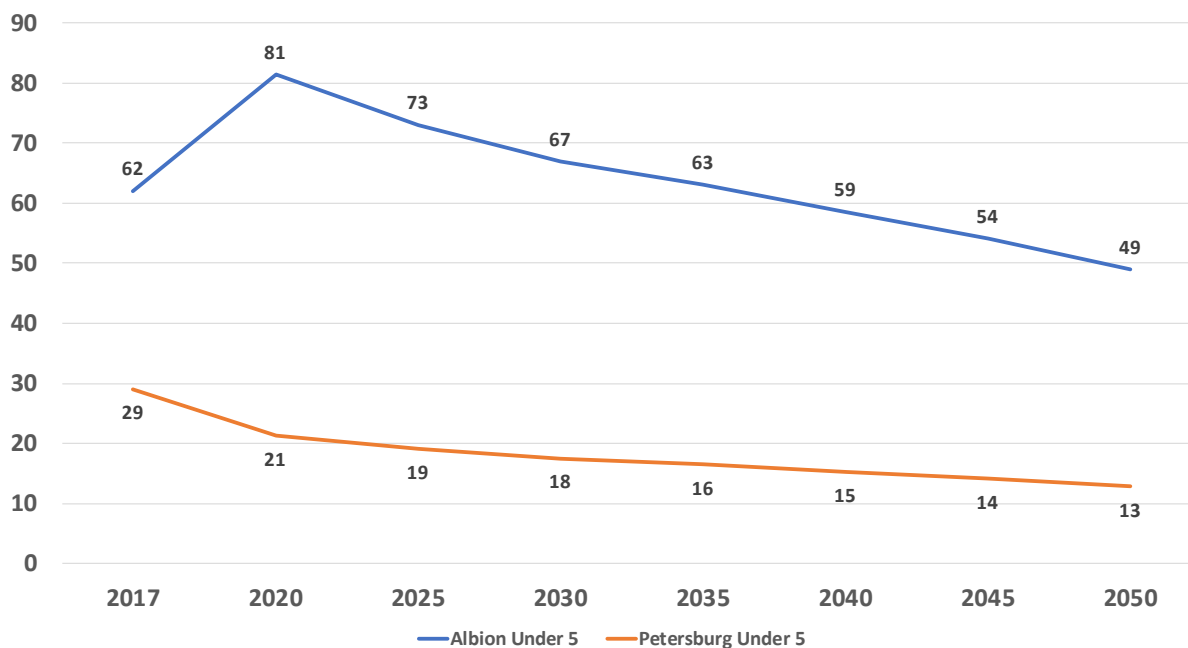
enrollments. Additionally, population trends and current enrollment, support the location of a school building in Albion.

However, the trend in middle school enrollment is downward. Additionally, population trends, and current enrollment, support the location of a middle school building in Albion.

Figure 1.12 shows a decrease in Albion's projected population under age 5 from 62 to 49 between 2017 and 2050, a 21.0 percent decrease. Petersburg's projected population under age 5 declined from 29 to 13, a 55.2 percent drop during the same time period.

In 2017, Petersburg's under age 5 population was 46.8 percent the size of Albion's similarly aged population. This is the highest relative proportion between Albion and Petersburg of all young age groups. This age group roughly corresponds to the population in elementary schools in the years ahead.

Figure 1.12: Projected population under age 5, Albion and Petersburg, 2017-50



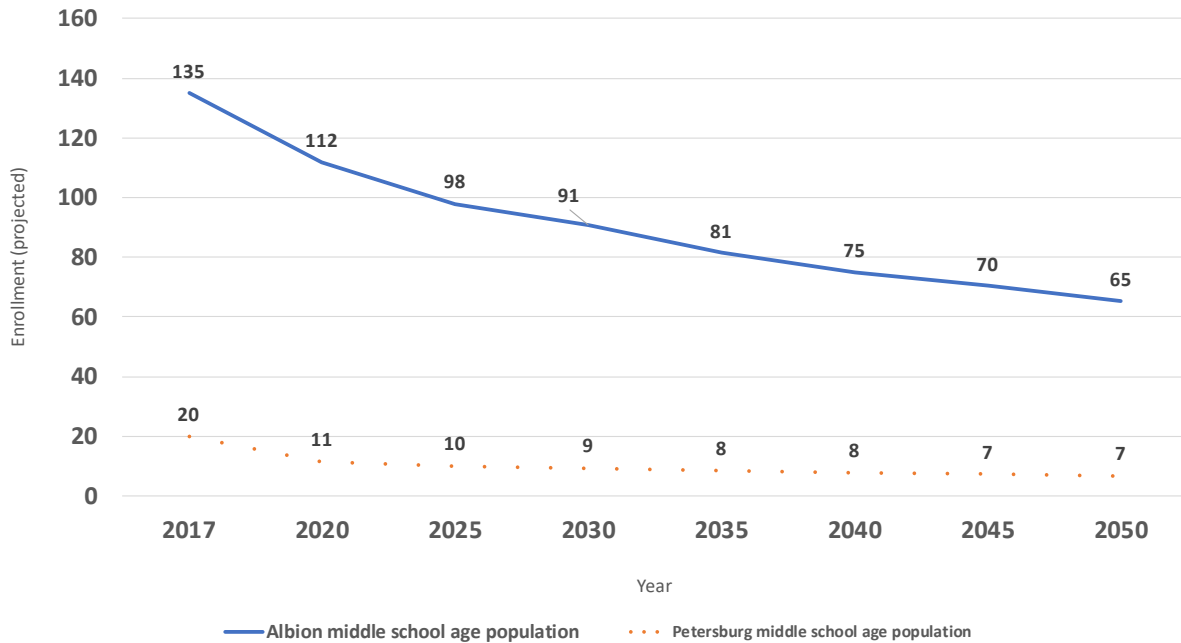
Source: Goss & Associates estimates based on U.S. Census data and UNO Center for Public Affairs Research.

In 2017, Petersburg's under age 5 population was 46.8 percent the size of Albion's similarly aged population. This is the highest relative proportion between Albion and Petersburg of all young age groups.

Figure 1.13 using current enrollment data from Boone Central Middle school, projects the likely path of enrollment, assuming enrollment changes with forward-looking county-level population projections. Because the most recent census data

was collected in 2017, the study takes current enrollment to be the same as 2017 enrollment and, using that number, projects with growth rates from Deichert and Drozd using their projections through 2050.

Figure 1.13: Projected population middle school age population, Albion and Petersburg, 2017-50



Source: Goss & Associates estimates based on U.S. Census data and UNO Center for Public Affairs Research.



Summary

It is projected that between 2017 and 2025, the annual compound growth rate in total population is expected to be a minus 0.4 percent for Albion, and a minus 3.1 percent for Petersburg. The annual compound growth rate in middle school age students is expected to be a minus 0.8 percent for Albion, and a minus 3.5 percent for Petersburg. In 2025, it is projected that Albion and Petersburg will have a total of 108 middle school students, with 98 residing in Albion and 10 in Petersburg.

In 2025, it is projected that Albion and Petersburg will have a total of 108 middle school students, with 98 living in Albion and 10 residing in Petersburg.



Section 2: Financial Profile of Boone County School Districts

Another important factor to consider in the BCMS (Boone Central Middle School) question is how the school's and district's finances and performance compare to other, similar school districts.⁷

Although there may be large variation in enrollment across years due to uneven distribution within cohorts, the trend in middle school enrollment is downward for school districts in Boone County.⁸

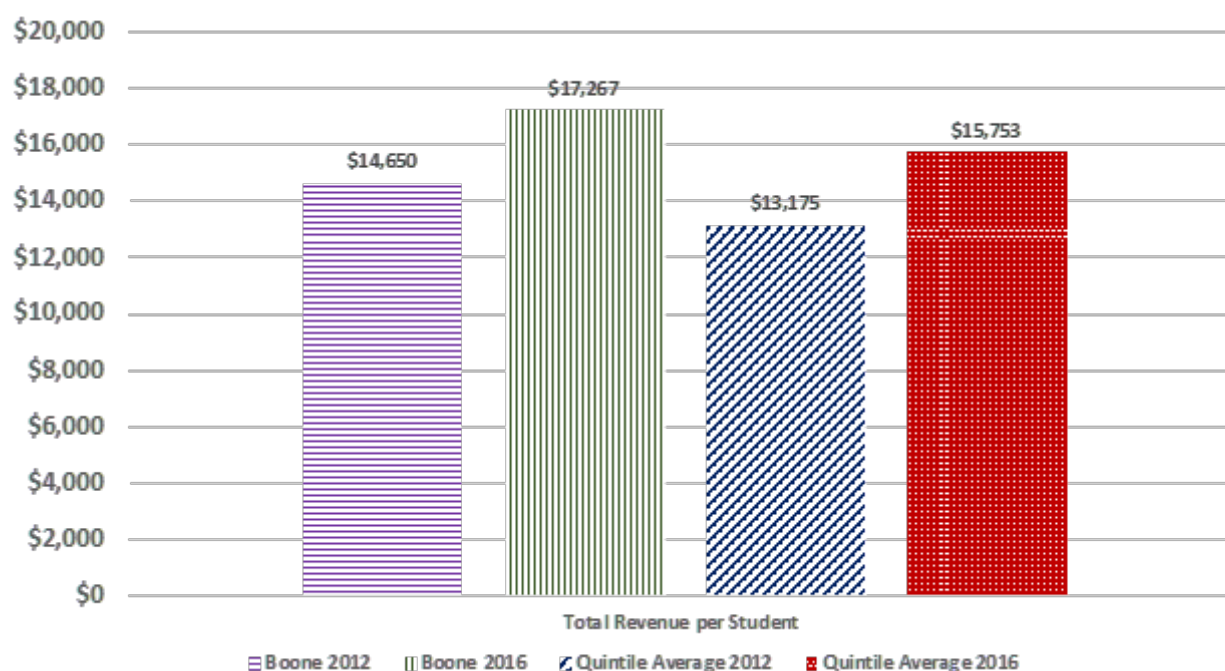
In the course of determining cost structure for school districts in Boone County, this section of the study analyzes Boone County's revenues and costs over time for 2012 and 2016.⁹

Nebraska's 245 school districts are divided according to student enrollment into fifths, or

quintiles. School districts in Boone County's quintile are listed in Appendix A. BCSD's revenue in 2012 and 2016 is compared to the quintile average school district's revenue in those years.

As depicted in Figure 2.1, in 2012 BCSD had 17 percent more revenue per student than the quintile average school district, whereas in 2016 it had only 2 percent more revenue per student. This is because the quintile average school district experienced significant revenue growth on a per student basis, leaping by 19.6 percent from \$13,175 per student in 2012 to \$15,753 per student in 2016. BCSD, on the other hand, increased by approximately 17.9 percent, or \$2,617, between 2012 and 2016.

Figure 2.1: Boone County school districts vs its quintile average revenue per student, 2012 and 2016



Source: Goss & Associates based on U.S. Census data

⁷The transportation cost savings include costs savings to the residents in the BCSD that may not be realized by a reduction in expenses to the operating budget of the school district (e.g. commuting costs of students).

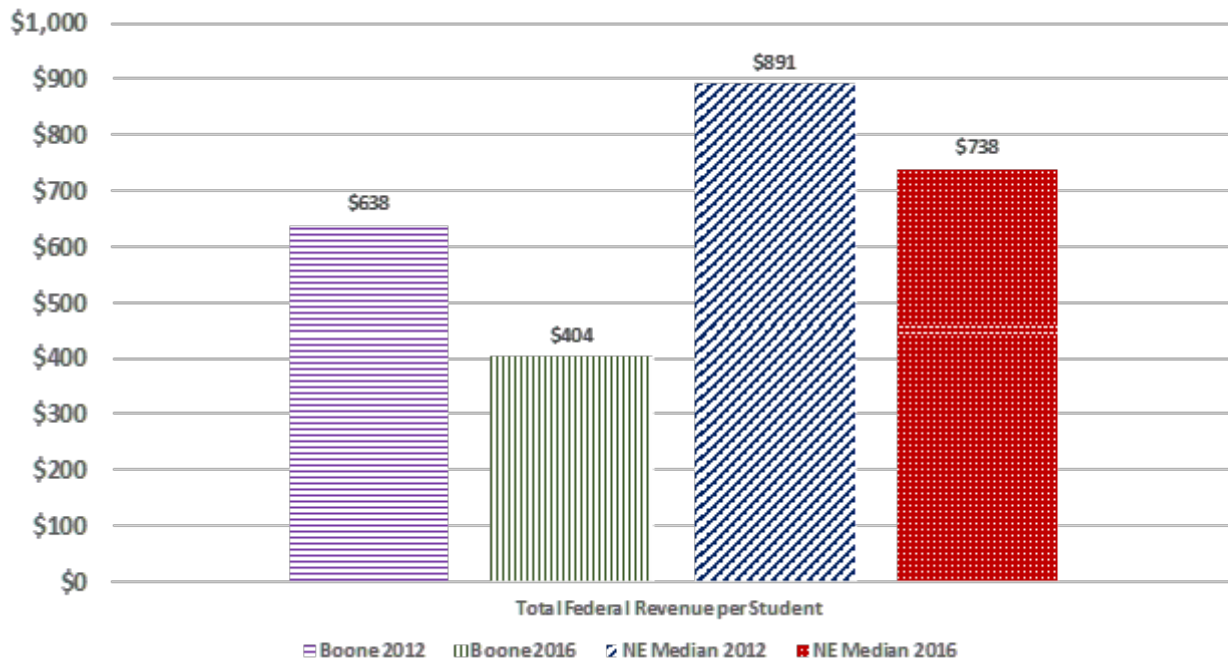
⁸Data only available in combined format for all school districts in Boone County.

⁹The latest data by Nebraska school district is for 2016,

As demonstrated in Figure 2.2, Boone County School Districts have had a significant gap in federal revenue per student compared to the quintile average school district, widening by 32 percent from

a gap of about \$253 per student to \$334 per student in 2016. This could be due to the quintile average district suffering more from poverty indicators, on which federal funding is often premised.

Figure 2.2: Boone County school districts vs quintile revenue per student, 2012 and 2016



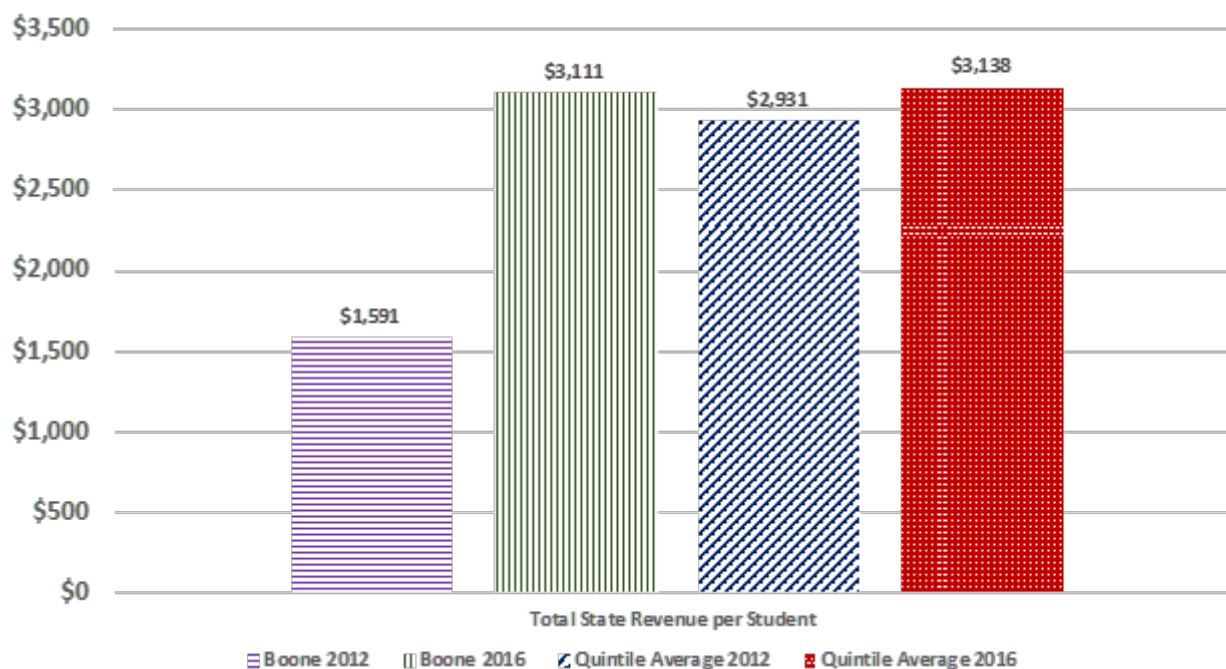
Source: Goss & Associates based on U.S. Census data

With respect to state revenue per student, as presented in Figure 2.3, Boone County School Districts experienced an approximate 96 percent increase from \$1,591 per student in 2012 to \$3,111 per student in 2016.

Although an explanation for this is lacking, the volatility in state funding is significant and important to determining the future of Boone County School Districts' financial situation. For local revenue per student, the difference between Boone

County School Districts and the quintile average school district was approximately 59 percent wider in 2012 than it was in 2016. Both increased, but Boone County School Districts were already at a high level and increased at a 36 percent lower rate than did the quintile average school district. Boone County School Districts retain a 6 percent higher local revenue per student in 2016, but the trend may change in the future.

Figure 2.3: Boone County school districts vs quintile average state revenue per student, 2012 and 2016



Source: Goss & Associates based on school data

Figure 2.4 compares Boone County to its quintile in terms of total spending per student in 2012 and 2016. As presented, Boone County School Districts spent more in both years than its group.

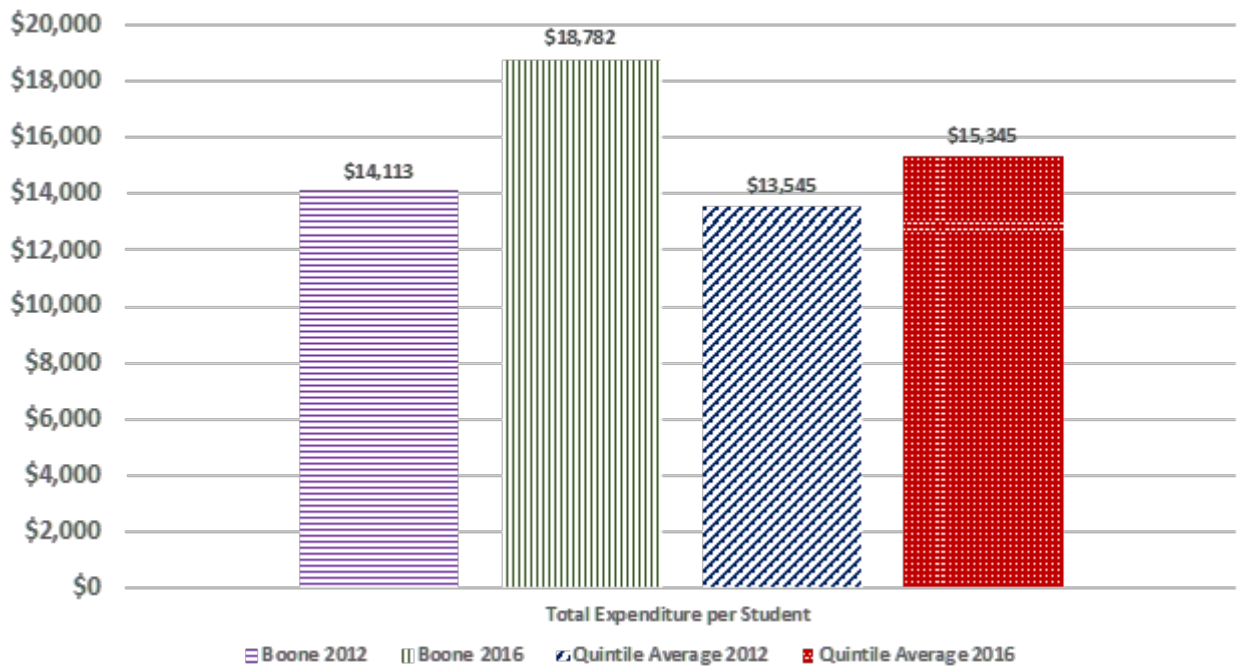
Between 2012 and 2016, total expenditure per student increased by 33 percent, or \$4,669, for Boone County School Districts, and 13.3 percent, or \$1,800, for the quintile average school district.

A potential explanation for the above phenomenon is a drastic change in enrollment. This may be plausible because expenditure per

student represents total spending divided by the total number of students. Therefore, the above result could be caused either by a dramatic decrease in enrollment, a significant increase in expenditures, or perhaps both.

According to census data, total enrollment in Boone County School Districts decreased from 591 in 2012 to 587, a 0.7 percent decrease. Because this represents a change of less than 1 percent in enrollment, the bulk of this increase can likely be attributed to an increase in expenditures.

Figure 2.4: Boone County school districts vs quintile average total expenditure per student, 2012 and 2016

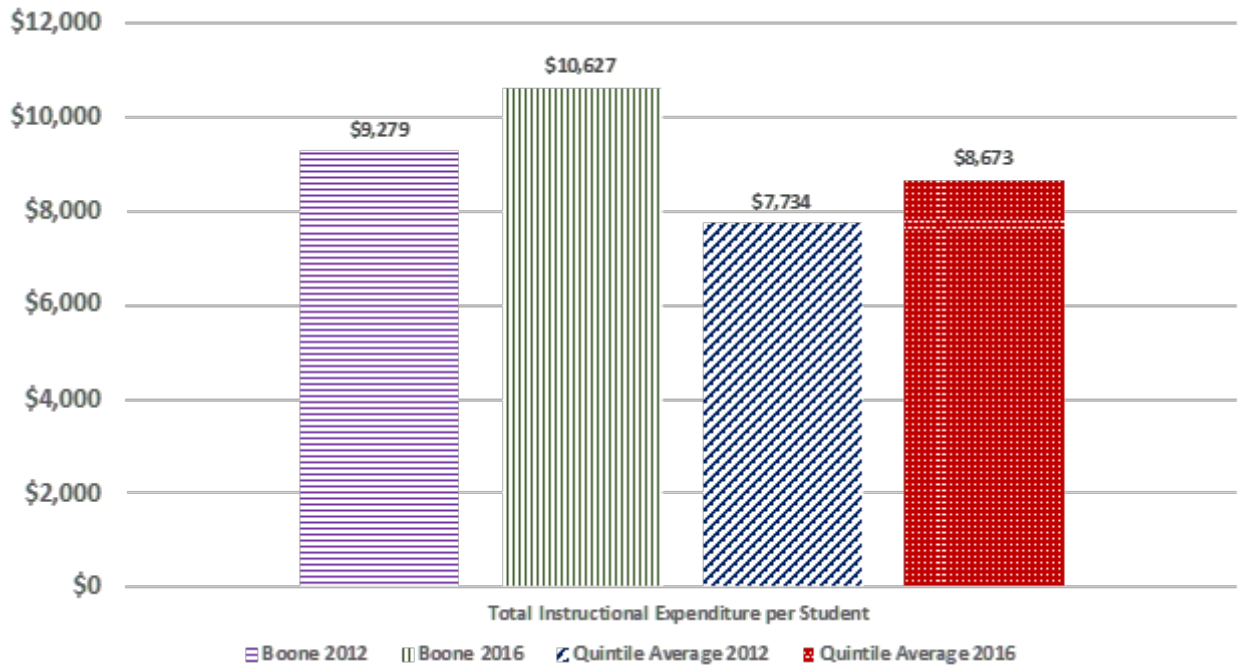


Source: Goss & Associates based on school data

Figure 2.5 shows BCSD outspending the quintile average school district in 2012 by approximately 16.7 percent, or \$1,545 on instruction. Despite a 11.9 percent increase in spending by the

quintile average district, BCSD's total instructional expenditure per student grew by approximately 14.5 percent, or \$1,348, an even larger amount, to a more distinct lead.

Figure 2.5: Boone County school districts vs quintile average instructional expenditure per student, 2012



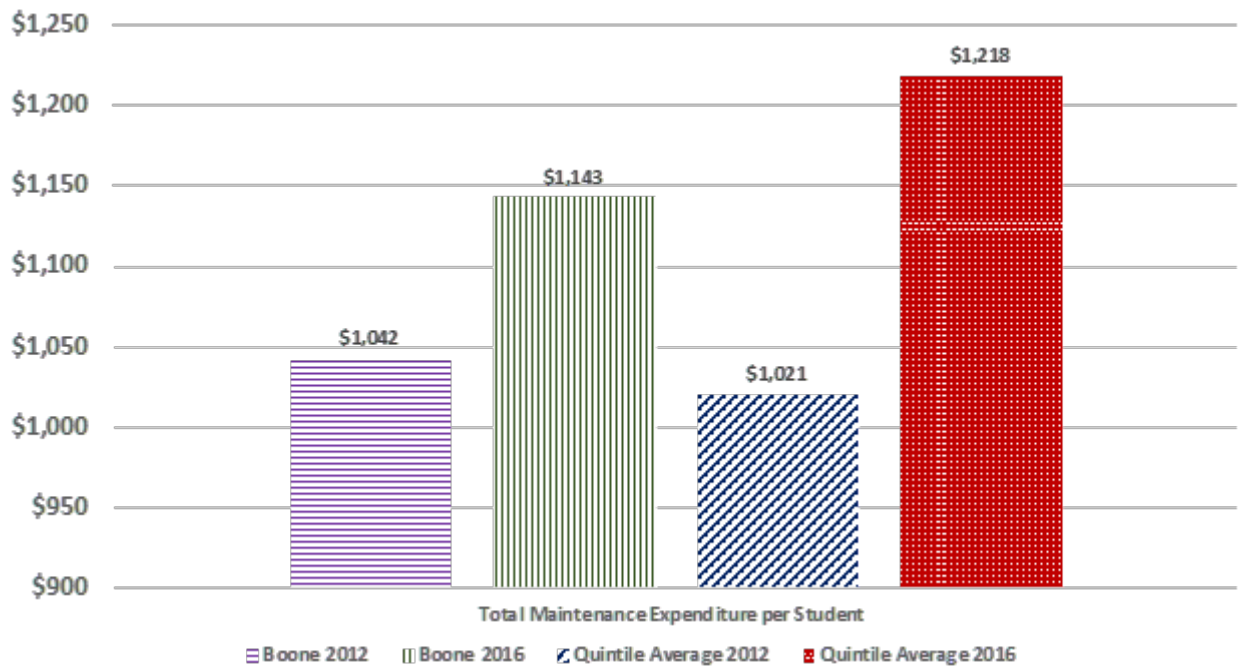
Source: Goss & Associates based on U.S. Census data



Figure 2.6, as profiled below, shows Boone County’s maintenance expenditures as higher than the quintile average on a per-student basis, being 2.0 percent, or \$21, higher in 2012 and approximately 6.6 percent, or \$75, lower in 2016. However, the difference is rather low, with the county’s maintenance expenditure growing by 9.7 percent, or

\$101, over the 4-year period, and the quintile average district’s growing by approximately 19.3 percent, or \$197. These data indicate that maintenance expenditures for Boone County school districts are very comparable to the quintile average, and changed significantly.

Figure 2.6: Boone County school districts vs quintile average maintenance expenditure per student, 2012



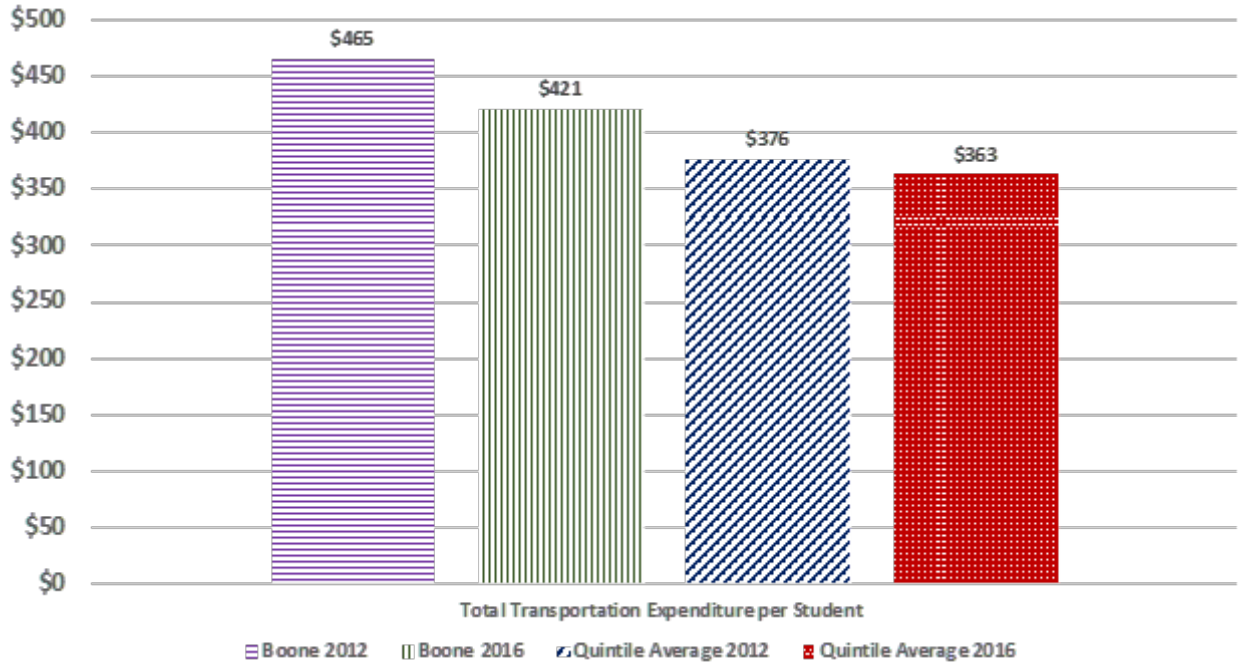
Source: Goss & Associates based on BCSD data



Expenditures on transportation, according to Figure 2.7, have decreased over time for both Boone County school districts and the quintile average school district. Boone County school

districts decreased from \$465 to \$421, a 9.5 percent reduction, whereas the quintile average district diminished its spending from \$376 to \$363, which represents a 3.5 percent decrease.

Figure 2.7: Boone County school districts vs quintile average transportation expenditure per student, 2012



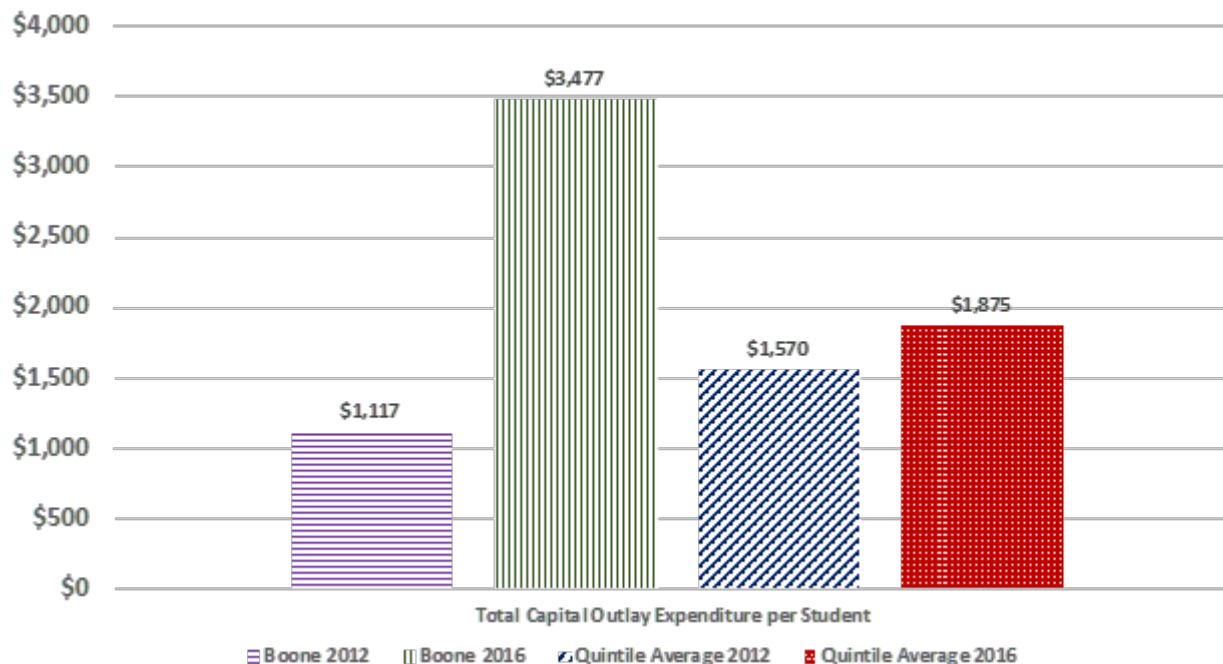
Source: Goss & Associates based on U.S. Census data



As demonstrated in Figure 2.8, capital outlay expenditures per student were very high for Boone County school districts in 2016 in comparison to its own 2012 expenditures, as this figure had increased by approximately 211.3 percent during the four

years. This graph illustrates the large increase in overall spending for 2016 during which the districts undertook some significant long-term projects. On the other hand, quintile average capital spending expanded by a smaller 19.4 percent.

Figure 2.8: Boone County school districts vs quintile average capital outlay expenditure per student, 2012

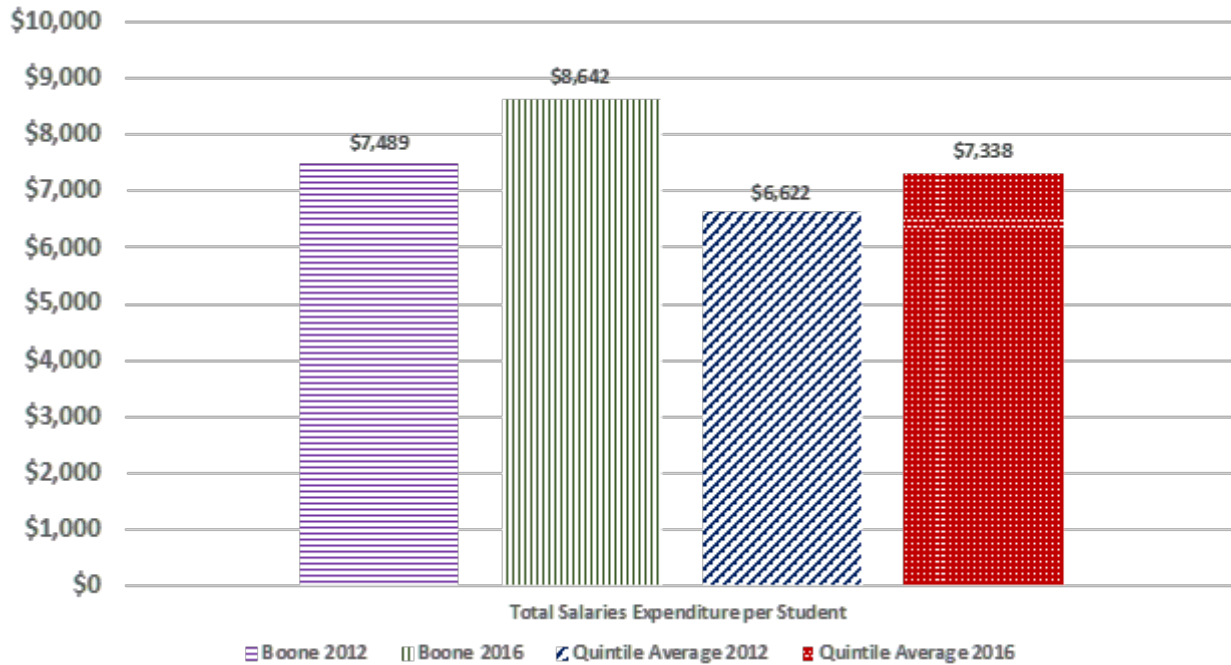


Source: Goss & Associates based on U.S. Census data

Figure 2.9 below indicates that there was a significant increase of 15.4 percent in salary expenditures per student for the district between

2012 and 2016, when the quintile average school district increased its expenditure per student by 10.8 percent.

Figure 2.9: Boone County school districts vs quintile average salaries expenditure per student, 2012 and



Source: Goss & Associates based on U.S. Census data

Summary

In 2016, Boone County school districts spent \$3,437 more per student than its quintile average. Approximately \$1,954 per student of this gap was due to Boone County school districts' higher instructional spending. Additionally, compared to its quintile, Boone County school districts spent \$1,602 more per student in capital expenditures.

In 2016, Boone County school districts spent \$3,437 more per student than their quintile average. Approximately \$1,954 per student of this gap was due to Boone County school districts' higher instructional spending. Additionally, compared to its quintile, Boone County school districts spent \$1,602 more per student in capital expenditures.

Section 3: Transportation

Boone Central Middle School Location Decision

Another important factor to consider in the location decision is how the school's expenditures for transportation may change in the event that middle school services are shifted to Albion.

For the purposes of the transportation analysis, salary and benefit rates are assumed to be fixed, and the difference in cost is a function of miles traveled. Some elements that may lead to changes in cost for transportation may include:

- Depreciation
- Maintenance/Gas (Operating Expenses)
- Value of Students' Time
- Value of Staff's Time

Currently, 107 students who attend BCMS are residents of Albion, and 11 are from Petersburg. While this is a direct factor in favor of moving the middle school to Albion, the cost savings of this move depend on the factors listed above.

Especially significant is the actual cost savings for transportation of moving BCMS to Albion. The intent of this chapter is to calculate the transportation cost savings that would result from shifting the location of middle school services to Albion.

To determine the savings, several assumptions are made:

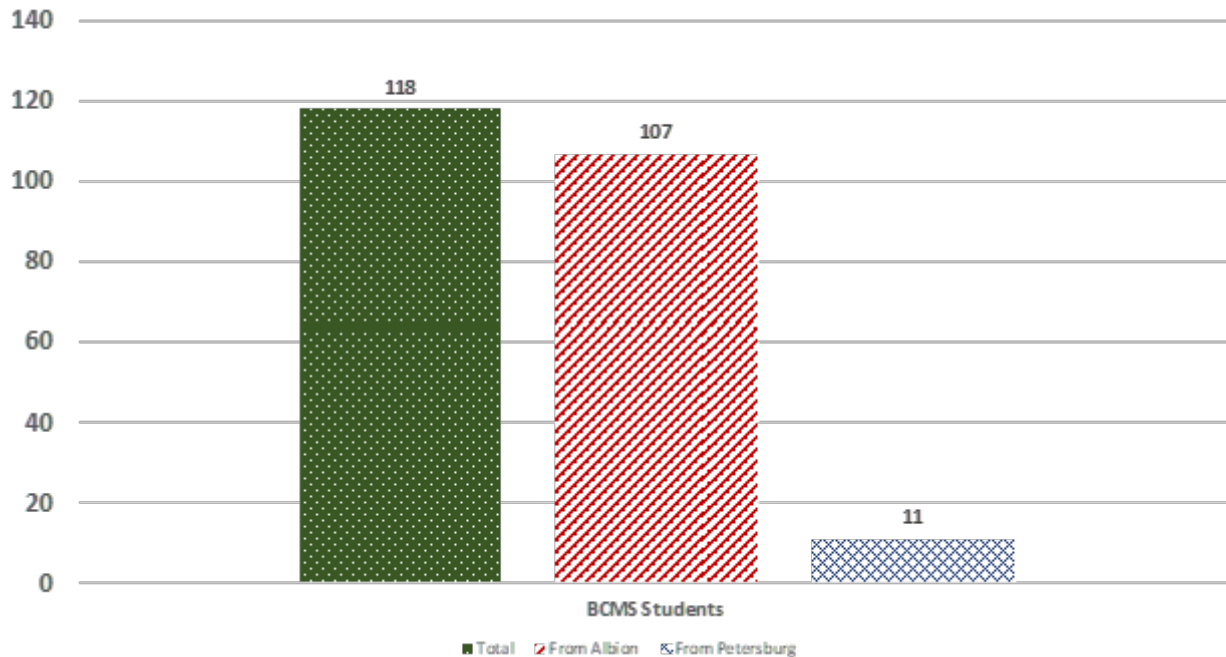
First, it is assumed that the commute is always 15 minutes and 12.5 miles each way between Albion and Petersburg. This may not hold true in cases of severe weather and it does not include driving within the town, which may be significant.

Second, the value of students' time is estimated to be \$4.50 per hour, per student, which is half the Nebraska minimum wage. This is based on the assumption that students' time spent commuting could be better spent at other activities, such as household maintenance, helping on the farm, or homework.

Third, it is assumed that there are 175 school days per year, and commuting for after school activities are not considered. It is conservatively assumed that buses depreciate at the IRS rate for light vehicles of \$0.55 per mile. In 2017-2018, 26,250 bus miles were driven for Petersburg routes by one middle school driver, at a cost of \$68,272 for all operating expenses including wages, depreciation, gas, maintenance, and insurance.

Figure 3.1, on the following page, shows the relative proportion of BCMS students currently residing in Petersburg and Albion, based on the most recently accessible enrollment numbers by place of residence. This proportion provides a helpful indicator of which school location would be preferable from a transportation cost standpoint.

This means that, were middle school services located in Albion, there would be transportation cost savings, the magnitude of which is discussed later in this section.

Figure 3.1: BCMS enrollment by place-of-residence

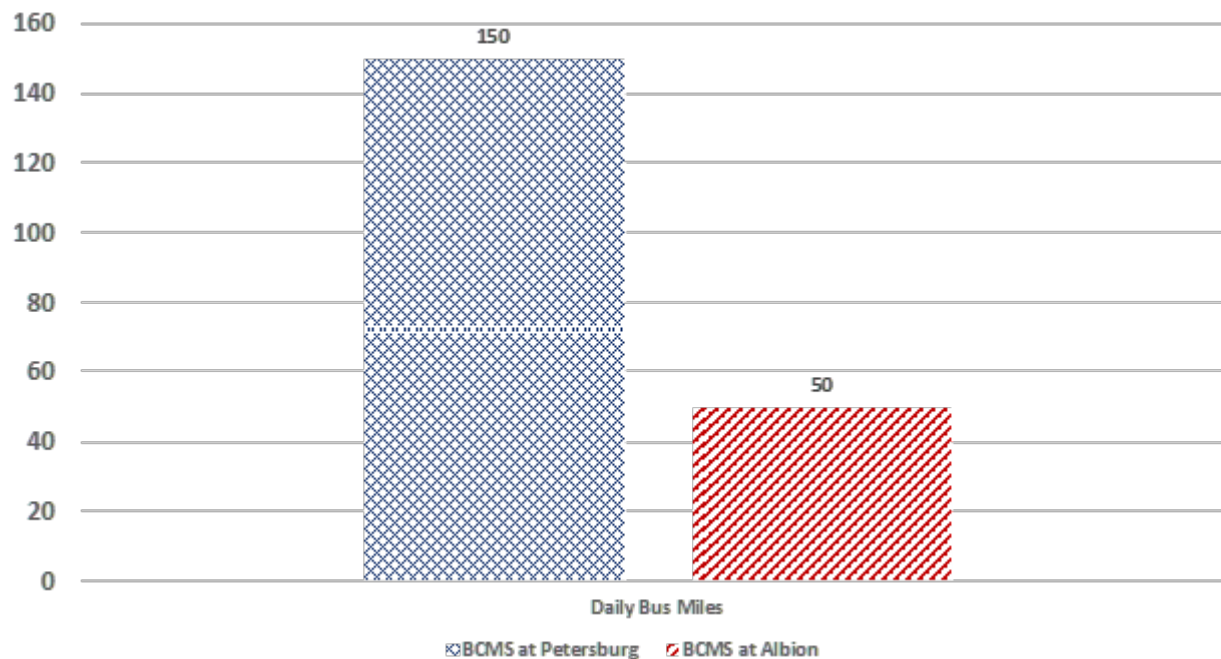
Source: Goss & Associates based on school data

Although enrollment gives a good picture of where the school should be located from a transportation perspective, total bus-miles traveled gives a more direct picture of the cost of transportation given the two location options. Figures 3.2 and 3.3 on the following page address this.

Figures 3.2 and 3.3 also show a stark difference in bus-miles traveled based on location. The number of bus miles traveled depends primarily

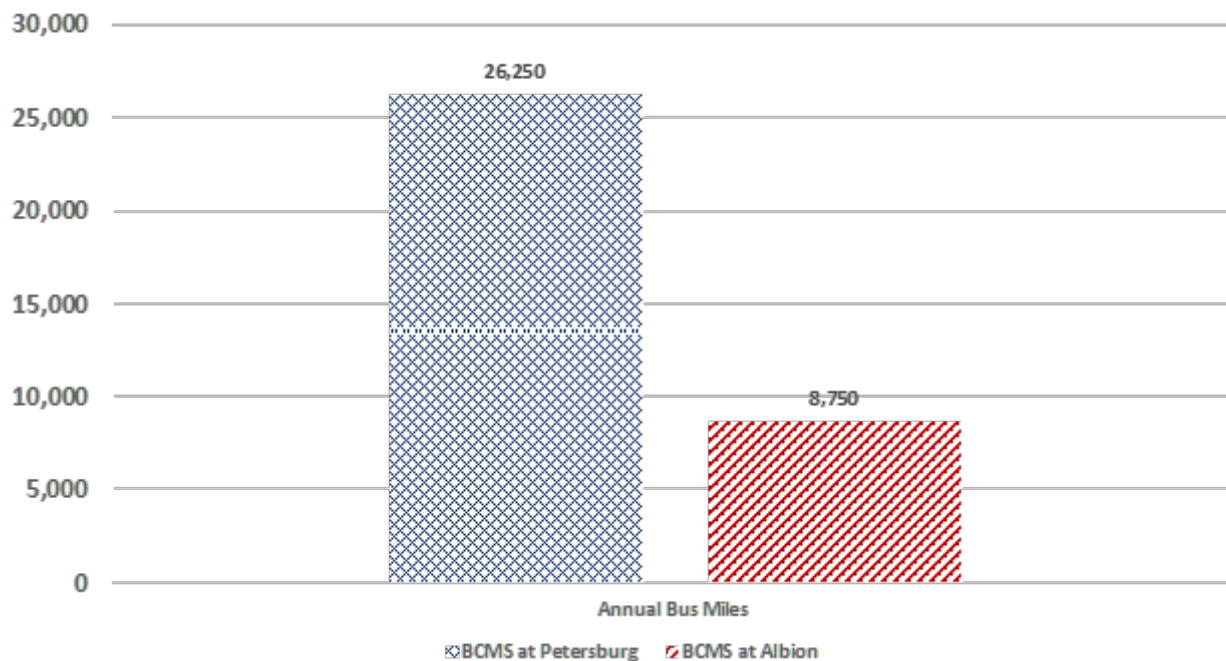
on, in this case, the number of buses needed to transport middle schoolers to their destination. In the event that BCMS is located in Petersburg, there will be three busloads of students that make roundtrips between Albion and Petersburg, mainly to transport the Albion students to school in Petersburg.

Figure 3.2: Daily bus miles traveled: BCMS located at Albion vs Petersburg

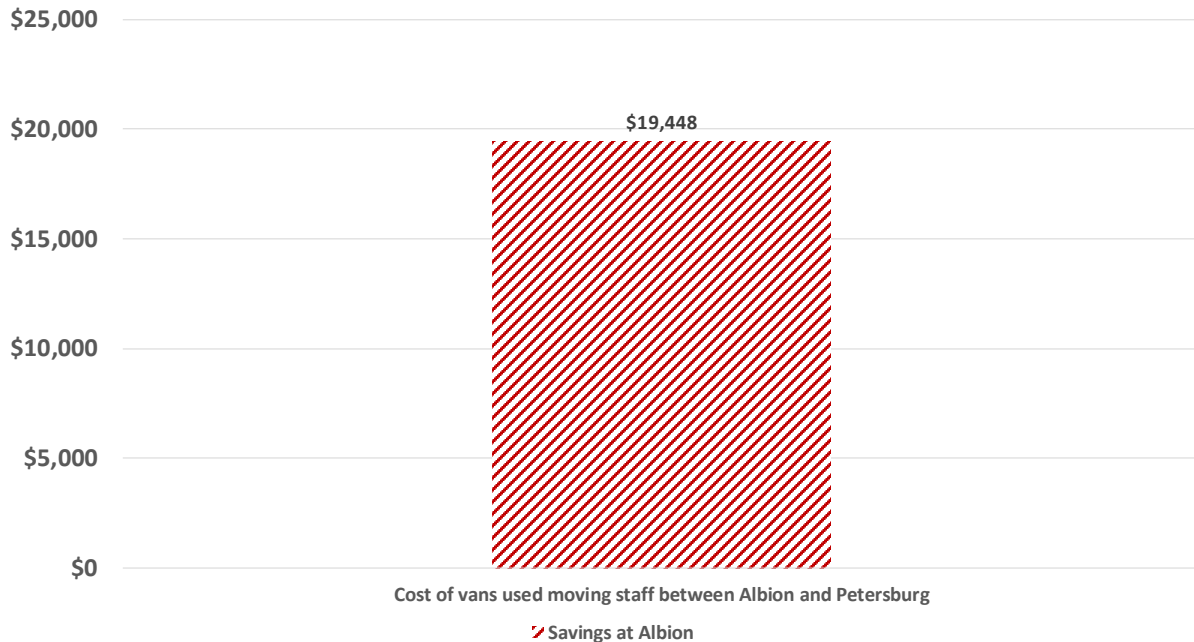


Source: Goss & Associates based on school data

Figure 3.3: Annual bus miles traveled: BCMS located at Albion vs Petersburg



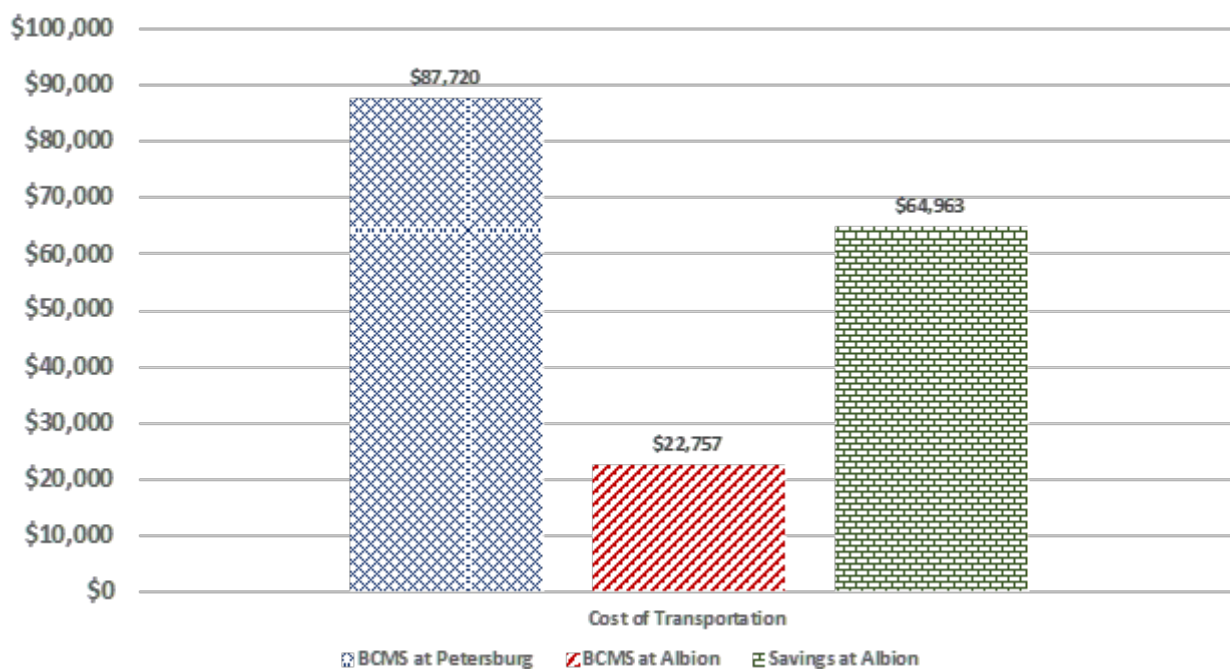
Source: Goss & Associates based on school data

Figure 3.4: Annual staff van transportation costs savings by Albion location between Albion and Petersburg

Source: Goss & Associates based on school data

If BCMS were relocated to Albion, there would only be one busload of students to transport between the two towns. Thus, there would be a distance-traveled reduction of two-thirds, or 66 percent, if BCMS were relocated to Albion. This would result in significant cost savings as detailed in Figure 3.5.

According to Figure 3.5, BCMS would save \$64,963 per year, or 67 percent, in operating costs, including depreciation, resulting from the changed location. Approximately \$9,538 of this savings is from depreciation of the bus.

Figure 3.5: Annual transportation operating costs including depreciation

Source: Goss & Associates based on school data

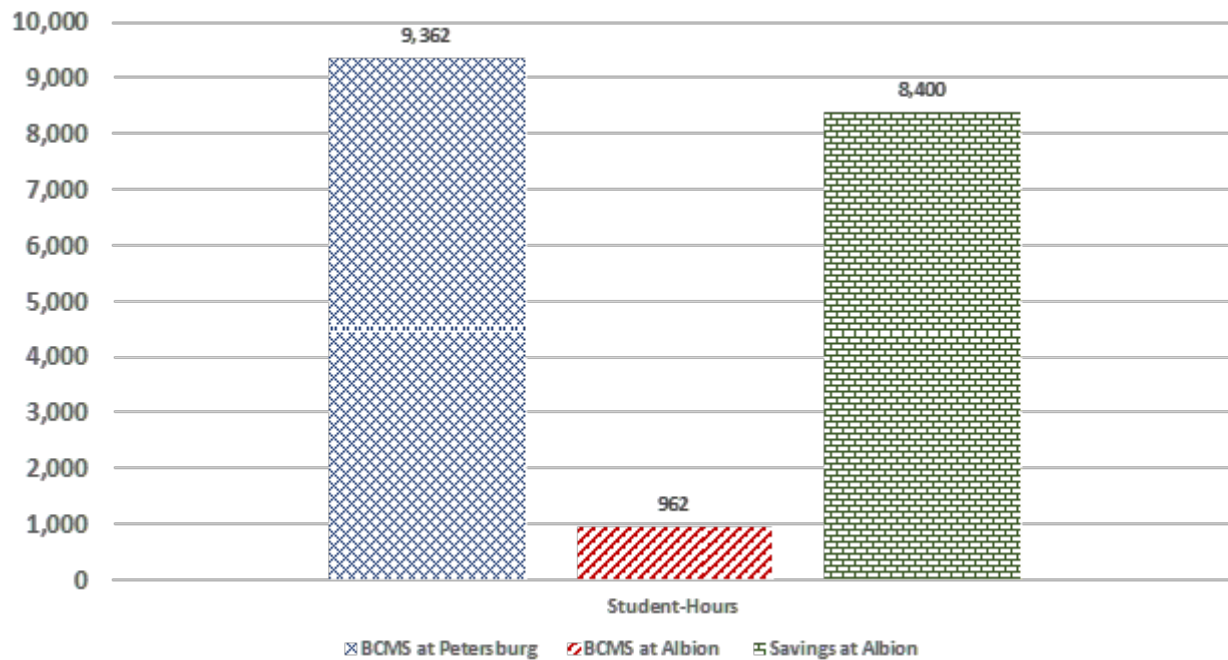
Students' time is also a consideration in these calculations. Although the cost of students' time is not directly borne by the district, allowing students more time to complete activities is of value. Figure 3.6 shows the number of student hours spent commuting annually. For the calculations in Figure 3.7 on the following page, the time of an individual student is assumed to be worth \$4.50 per hour, and it is assumed that time spent commuting is time that cannot be spent doing another, more productive activity.

As depicted in Figures 3.6 and 3.7, the total time-cost savings of changing the location of BCMS from Petersburg to Albion is substantial, and

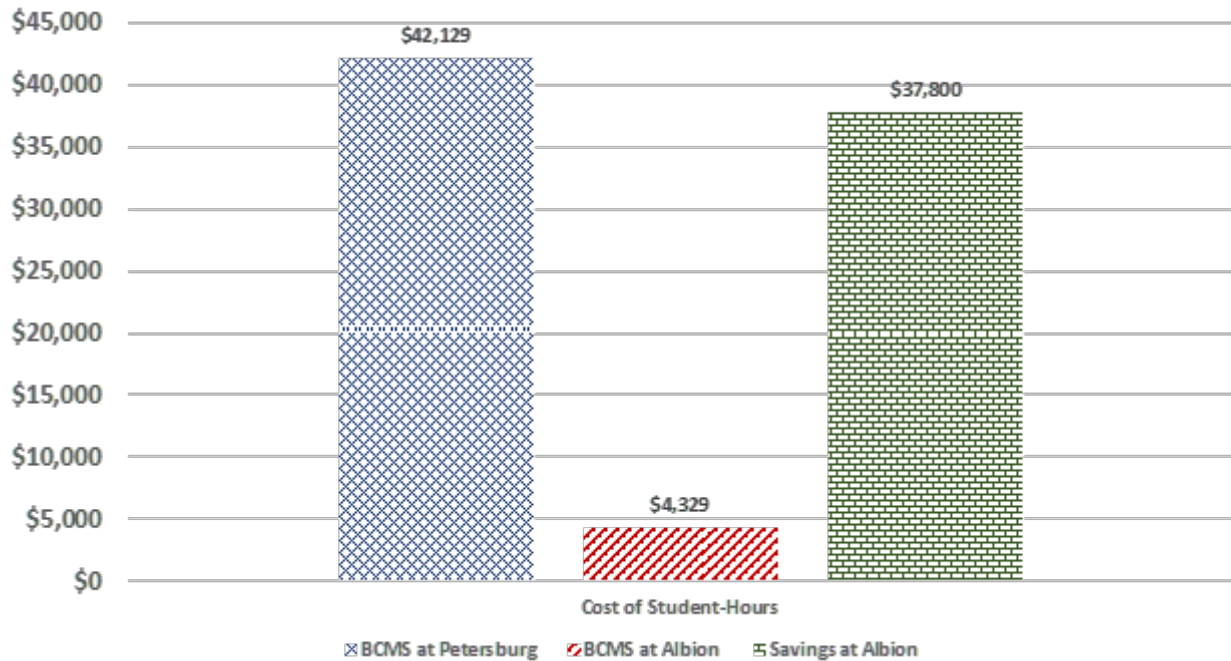
estimated to be \$37,800. It is important to note, however, that this is a net community savings with winners and losers. The more numerous Albion students will no longer commute to Petersburg, while the less numerous Petersburg students will experience increased commute times.

It is also important to note that the \$37,800 time-cost savings is not directly spendable by the school district, but rather represents an estimate of the net value to the community that moving the school would provide. It is not a direct savings to the school district that can be saved and spent on other educational expenses.

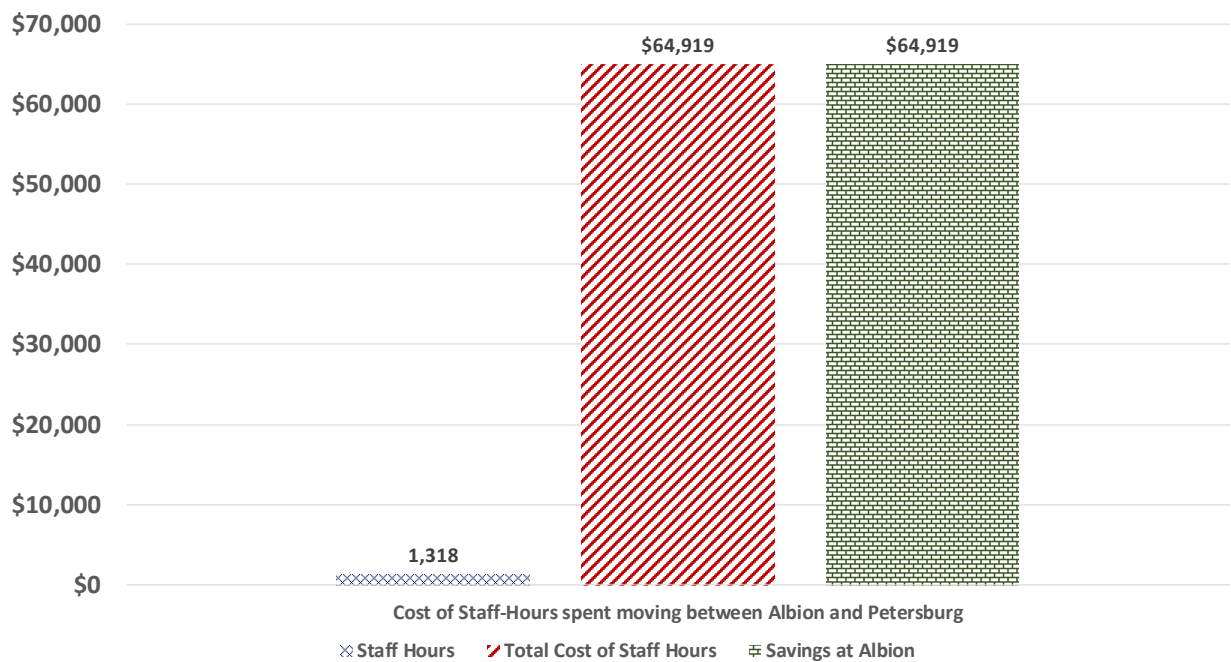
Figure 3.6: Total student-hours spent commuting



Source: Goss & Associates based on school data

Figure 3.7: Total annual cost of student-hours spent commuting

Source: Goss & Associates based on school data

Figure 3.8: Total annual costs of staff-hours spent commuting

Source: Goss & Associates based on school data

Figure 3.9 takes into account all of the factors discussed earlier, including bus operating expenses, depreciation, and the value of students' time in commuting. As shown below, the total savings for these expenses as a result of relocating to Albion would be approximately \$167,682, or 86 percent. Savings include a \$37,800 value in students'

time due to the a shorter commute; \$64,919 represents the cost to district of staff-hours spent commuting to Petersburg; \$19,448 represents the cost of staff vans that currently transport the staff to and from Petersburg. The operating cost savings of the buses total \$45,515.

Figure 3.9: Total annual transportation costs to community of each location

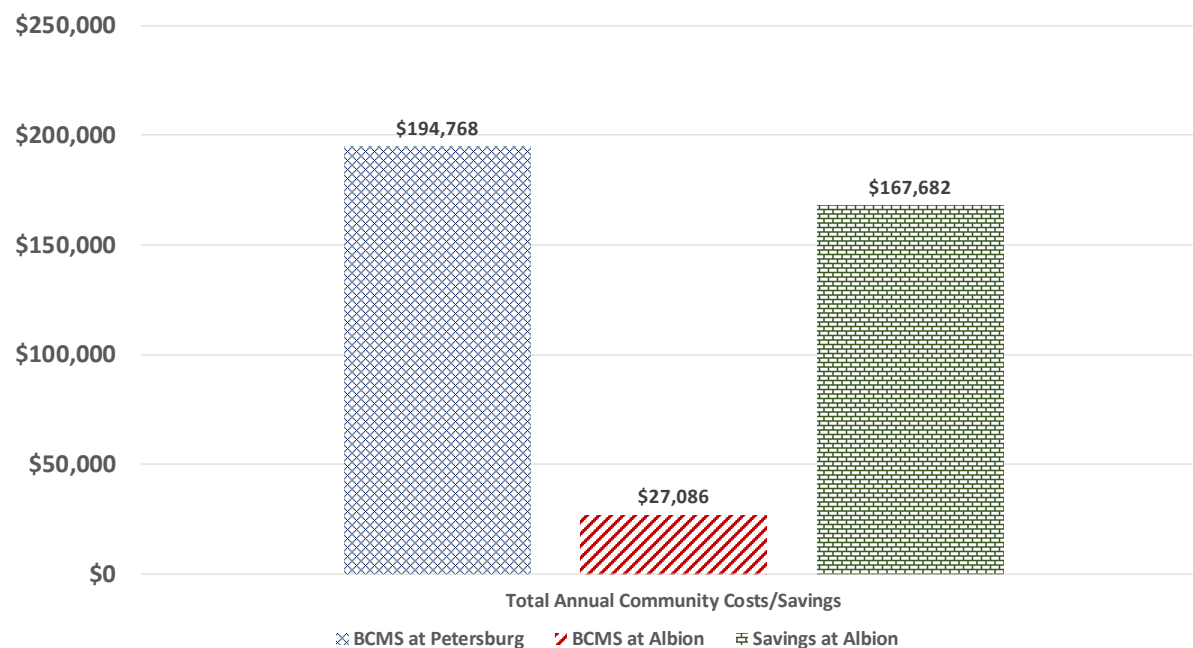


Table 3.9 lists the 2019-2038 annual transportation savings for relocating the BCMS to Albion. Savings total \$3.2 million in current dollars, and \$2.0 million in 2019 dollars.

Table 3.9: Transportation savings for Albion BCMS

year	Current dollars	2019 dollars
2019	0	0
2020	\$0	\$0
2021	\$174,483	\$152,898
2022	\$177,986	\$149,252
2023	\$181,559	\$145,692
2024	\$185,204	\$142,217
2025	\$188,922	\$138,825
2026	\$192,715	\$135,514
2027	\$196,584	\$132,282
2028	\$200,531	\$129,127
2029	\$204,557	\$126,048
2030	\$208,664	\$123,042
2031	\$212,853	\$120,107
2032	\$217,126	\$117,242
2033	\$221,486	\$114,446
2034	\$225,932	\$111,717
2035	\$230,468	\$109,052
2036	\$235,095	\$106,451
2037	\$239,815	\$103,912
2038	\$244,630	\$101,434
Total savings	\$4,077,342	\$2,576,357

Source: Goss & Associates; A January 1, 2021 occupancy date is assumed

Summary

This section of the study has demonstrated that a significant annual savings of \$167,682 would be achieved if the BCMS was relocated to Albion. Assuming occupancy by January 1, 2021, and a discount rate of 4.5 percent, a total savings in 2019 dollars of \$2,576,357 would be achieved.

Section 4: Maintenance, Utilities, and Staff Savings

In the course of comparing building options, two elements relevant to long-run expenditures are maintenance and utilities. In 2018, utility and maintenance costs at the current BCMS were \$29,187 and \$142,385, respectively.

The analysis in this section assumes that changes in electric and natural gas costs are based on updating older, less efficient equipment, to newer, more efficient equipment. Additionally, both maintenance costs and utility costs are assumed to be correlated with the number of square feet in a building, as it costs less to heat and care for a smaller building.

The utility costs that will be examined include: telecom, gas, electric, water, garbage, and sewer. The maintenance costs examined include: custodian payroll, custodial contractor services, custodial supplies, facility repairs, and facility improvements. It is assumed that these costs are tied to the square footage of each option.

The savings estimated here may be even greater due to the economies of scale implicit in the combination of multiple levels of schools in one contiguous building.

The telecommunications bill would likely remain unchanged in the event of relocation, and monthly water, garbage, and sewer costs are related to the number of students at a location rather than the modernity of the equipment. Electricity and gas bills, however, can change due to upgrades to more modern equipment.

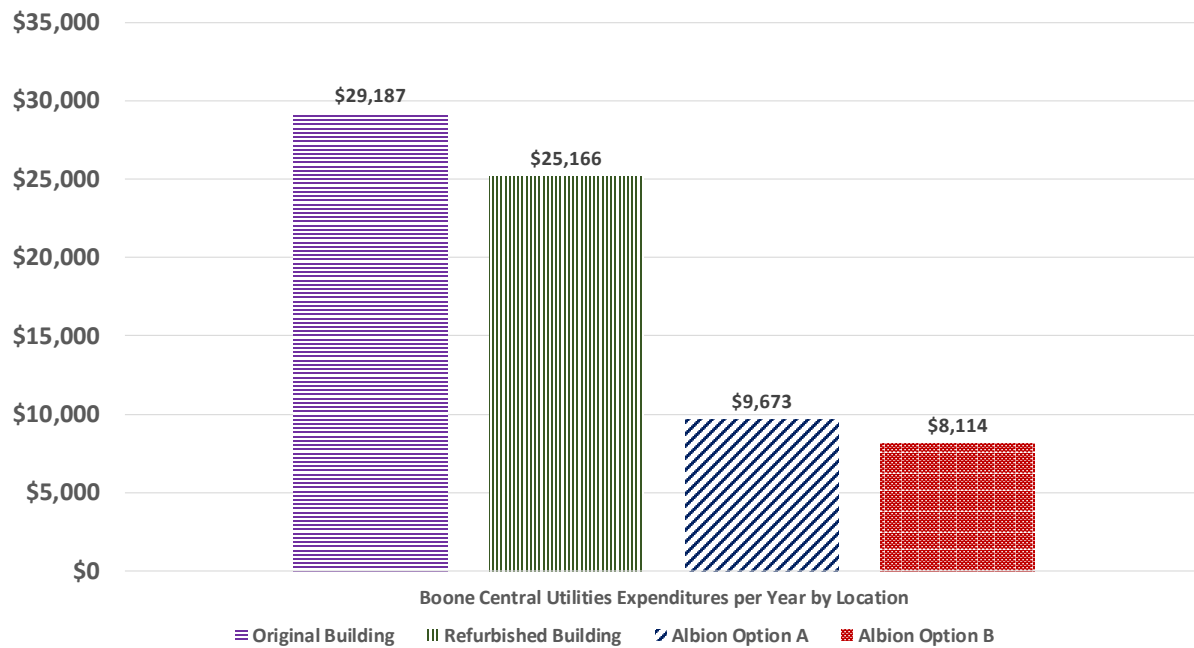


This section of the study undertakes to determine how much money in utility expenses would be saved by the upgrading of electric and gas-using machines. For example, air conditioning, ventilation, heating, etc. Taking into account the BCMS's current equipment, and the efficiency increase of equipment upgrades, saving can be calculated for utilities assuming that BCMS's proportion of utility expenditures is the same as the national average middle school.

Additionally, it is assumed that utility expenses reduce linearly with a reduction in square footage, as a smaller building costs less to heat, air condition, and service.¹⁰

Figure 4.1 shows utility costs for the building options. Analyses indicate that utility costs are lower for the refurbished building, and significantly lower for rebuilding in Albion for both Option A and Option B.

Figure 4.1: BCMS utilities expenditures per year by location (2019 dollars)



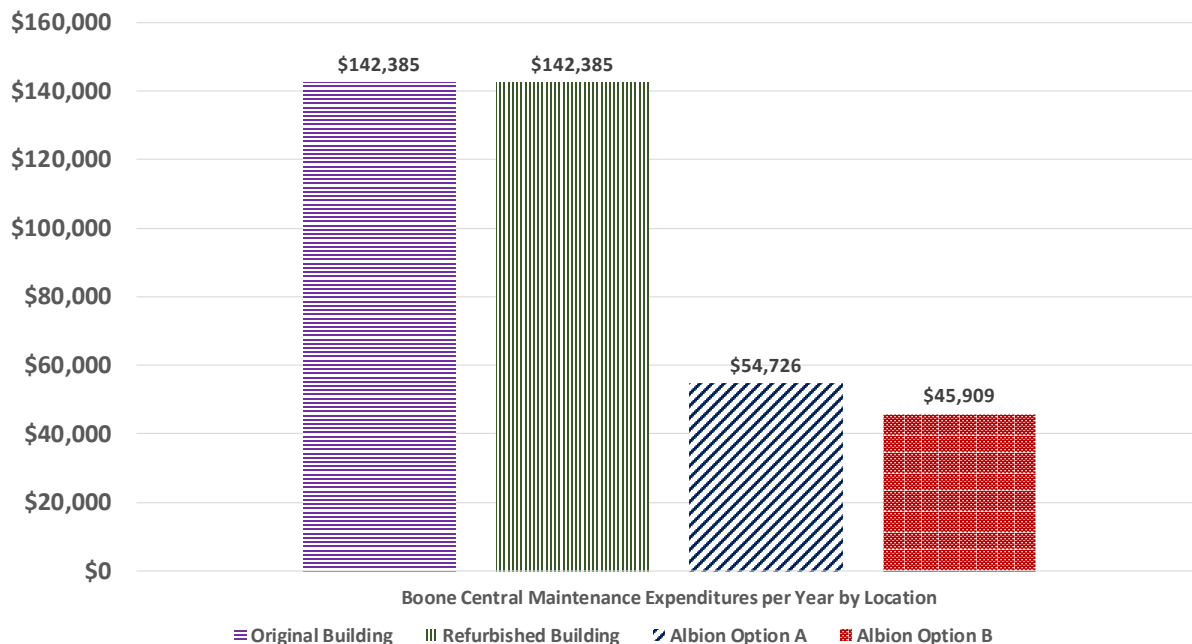
Source: Goss & Associates

¹⁰Replace the conventional mixing ventilation system with a displacement system for a 15 percent efficiency increase. Replace the current T8 fluorescent bulbs with T8 LEDs for a 600 percent efficiency increase. Replace the current piecemeal air conditioning system with modern central A/C for a 30 percent efficiency increase. Replace the 1978 Bryant natural gas boiler heating system with a newer Bryant model for a 17 percent efficiency increase, assuming the 1978 Bryant's AFUE rating is 78 percent.

For maintenance expenses it is assumed that a smaller building takes less time, resources, and money to maintain, all else equal. Therefore, a reduction in square feet for the building providing BCMS services would result in a corresponding reduction in both utility costs and maintenance costs.

In Figure 4.2, results are shown for the maintenance cost differences between the various options, with Option A maintenance costs 160.2 percent lower, and Option B maintenance costs 210.1 percent lower than the original building.

Figure 4.2: BCMS maintenance expenditures per year by location (2019 dollars)



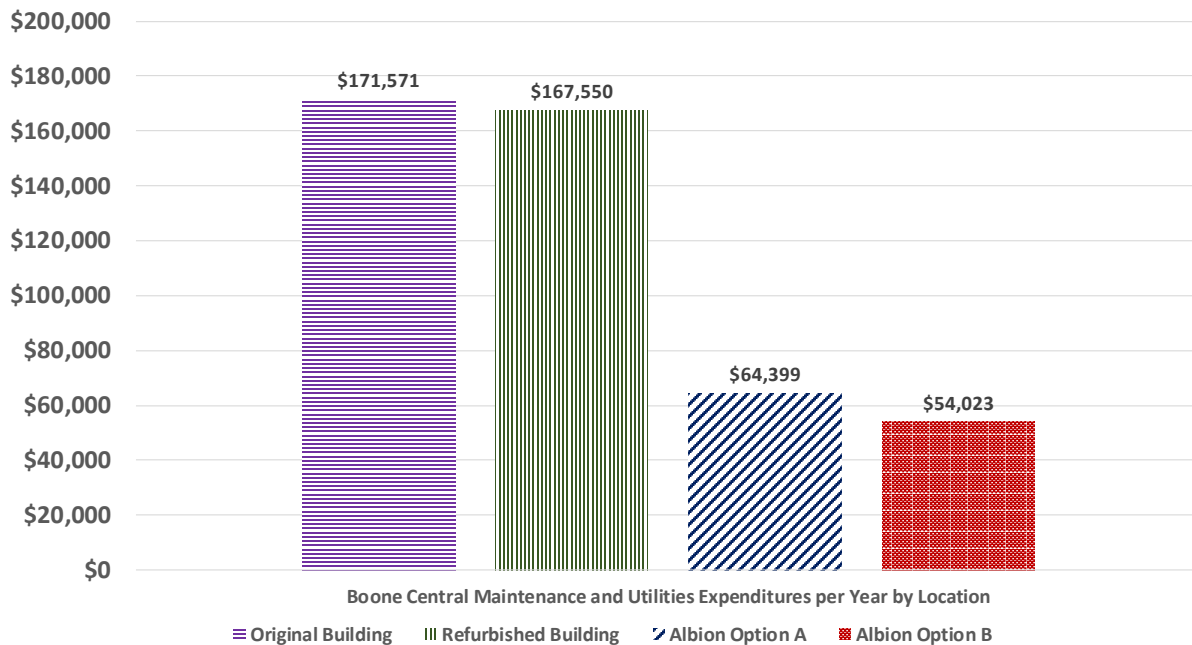
Source: Goss & Associates



Figure 4.3 profiles maintenance and utilities costs for the building options. As shown, Option A and C are more than \$100,000 per year less in costs

than the original building. This represents a savings of 166.4 percent, and 217.6 percent, respectively.

Figure 4:3: Utility and maintenance costs for 2019 by location (2019 dollars)



Source: Goss & Associates

Table 4.1 lists utility and maintenance costs discounted to 2019, or present value. As listed, the greatest savings at \$1,609,149 would be achieved by Albion Option B. Savings of \$1,467,113 and \$55,038

for Albion Option A and refurbishment, respectively, would be achieved in utility and maintenance savings.

Table 4.1: Discounted cost of utilities and maintenance, 2019-2038

	Current Building	Refurbish	Albion Option A	Albion Option B
2019	\$0	\$0	\$0	\$0
2020	\$0	\$0	\$0	\$0
2021	\$162,551	\$158,741	\$61,013	\$51,183
2022	\$158,220	\$154,512	\$59,387	\$49,819
2023	\$154,004	\$150,395	\$57,805	\$48,492
2024	\$149,901	\$146,388	\$56,265	\$47,200
2025	\$145,907	\$142,488	\$54,766	\$45,942
2026	\$142,019	\$138,691	\$53,307	\$44,718
2027	\$138,235	\$134,996	\$51,886	\$43,527
2028	\$134,552	\$131,399	\$50,504	\$42,367
2029	\$130,967	\$127,898	\$49,158	\$41,238
2030	\$127,478	\$124,491	\$47,849	\$40,139
2031	\$124,081	\$121,174	\$46,574	\$39,070
2032	\$120,775	\$117,945	\$45,333	\$38,029
2033	\$117,558	\$114,803	\$44,125	\$37,016
2034	\$114,425	\$111,744	\$42,949	\$36,029
2035	\$111,377	\$108,767	\$41,805	\$35,070
2036	\$108,409	\$105,869	\$40,691	\$34,135
2037	\$105,521	\$103,048	\$39,607	\$33,226
2038	\$102,709	\$100,302	\$38,552	\$32,340
Present value (2019) Cost	\$2,348,689	\$2,293,651	\$881,576	\$739,540
Present value Savings	\$0	\$55,038	\$1,467,113	\$1,609,149

Source: Goss & Associates

Staff Savings¹⁰

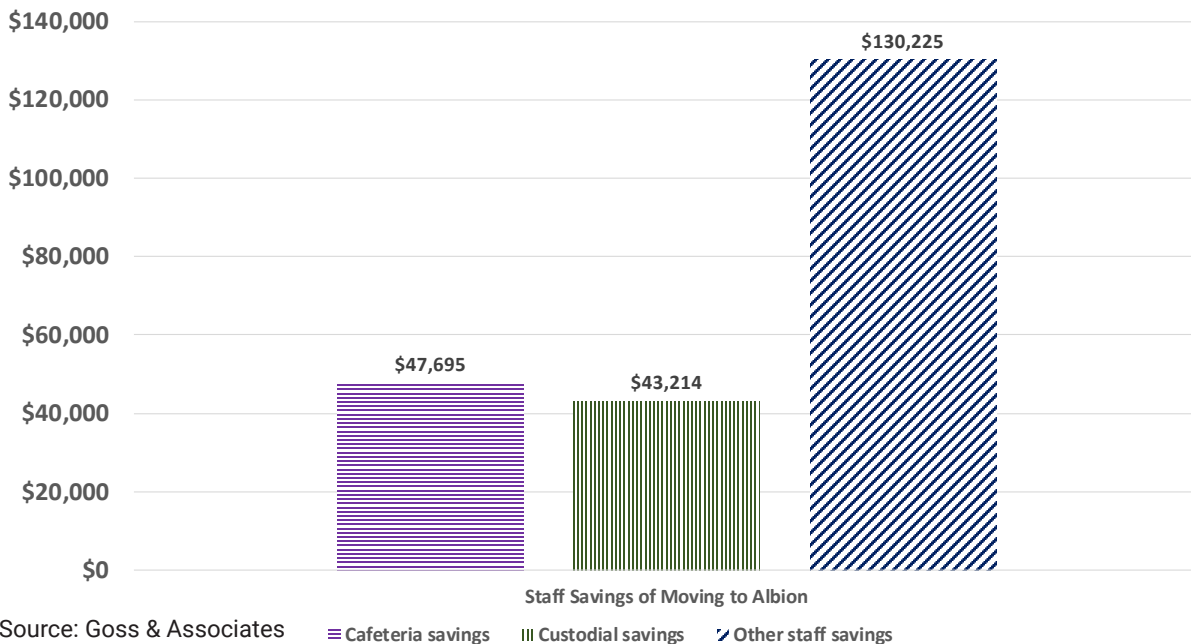
With regard to the moving of BCMS to Albion, there are also cost savings that can be realized through a change in staffing. By moving to a combined campus with the elementary and high school, the BCSD realizes certain agglomeration economies by being collocated.

One particular aspect of this is that all of the levels of the school would be using the same cafeteria facilities, and certain economies could be realized there by reducing hours for a cost savings of \$47,695 per year.

In a similar manner, custodial personnel would be able to be more efficient and spend less hours on maintaining the old Petersburg campus. For this reason, custodial hours would be reduced, resulting in a savings of \$43,214 per year. Other staffing changes occurring at the same time of the move will save \$130,225¹². The total value of the savings related to staffing and hours worked amounts to \$221,134.

Figure 4.4 below shows the breakdown of the staffing cost savings which can be realized by moving to Albion.

Figure 4.4: Staffing costs savings per year



¹¹Data provided by BCSD administration.

¹²Due to the potential of personally identifying information being released in the study, the details of these staffing changes will remain with the BCMS administrative team.

Table 4.2 lists staff savings for Albion Option A and C from 2019 and 2038. These savings are in comparison to the original building and the refurbished building. In total, a savings of \$2,000,847 in 2019 dollars would be achieved.

Table 4.2: Staff savings for Albion options A and C, 2019-38 (in 2019 dollars)			
Year	Cafeteria	Custodial	Other staff savings
2019	\$0	\$0	\$124,617
2020	\$0	\$0	\$121,645
2021	\$43,490	\$39,404	\$118,744
2022	\$42,453	\$38,464	\$115,912
2023	\$41,440	\$37,547	\$113,147
2024	\$40,452	\$36,651	\$110,449
2025	\$39,487	\$35,777	\$107,814
2026	\$38,545	\$34,924	\$105,243
2027	\$37,626	\$34,091	\$102,733
2028	\$36,729	\$33,278	\$100,283
2029	\$35,853	\$32,484	\$97,891
2030	\$34,998	\$31,710	\$95,556
2031	\$34,163	\$30,953	\$93,277
2032	\$33,348	\$30,215	\$91,053
2033	\$32,553	\$29,494	\$88,881
2034	\$31,776	\$28,791	\$86,761
2035	\$31,018	\$28,104	\$84,692
2036	\$30,279	\$27,434	\$82,672
2037	\$29,557	\$26,780	\$80,700
2038	\$28,852	\$26,141	\$78,776
Total savings	\$642,618	\$582,243	\$2,000,847
Present value Savings			

Appendix A: Boone County's quintile of schools

Table A.1: BCSD's quintile of schools	Fall 2016 enrollment
MALCOLM SCH DIST 148	479
MADISON CITY SCH DIST 1	493
TWIN RIVER PUBLIC SCHOOLS	497
AINSWORTH SCHOOL DIST 10	507
JOHNSON COUNTY SCHOOL DISTRICT	524
HERSHEY SCH DIST 37	525
LOGAN VIEW PUBLIC SCHOOLS	528
NORTH BEND CENTRAL PUBLIC SCHOOLS	535
LOUISVILLE PUBLIC SCH DISTRICT 32	550
WINNEBAGO SCH DIST 17	550
ORD SCH DIST 5	550
WOOD RIVER RURAL HIGH SCHOOL DIST 83	553
KIMBALL CO SCHOOL DISTRICT 1	560
CHASE COUNTY SCHOOL DISTRICT 10	564
TEKAMAH-HERMAN SD 1	569
ARLINGTON PUBLIC SCH DIST 24	569
WILBER-CLATONIA PUB SCH DISTRICT 82	577
FILLMORE CENTRAL PUBLIC SCHOOLS	583
FORT CALHOUN SCH DIST 3	590
BOONE COUNTY SCHOOL DISTRICTS	591
RAYMOND CENTRAL SCH DIST 161	613
VALENTINE RURAL HIGH SCH DISTRICT 6	635
CONESTOGA SCHOOL DIST 56	642
GIBBON SCH DIST 2	647
DAVID CITY SCH DIST 56	666
ST PAUL CITY SCH DIST 1	690
MITCHELL PUBLIC SCHOOL DIST 31	696
LAKEVIEW COMMUNITY SCHOOLS	697
PIERCE CITY SCH DIST 2	698
MILFORD PUBLIC SCH DIS 5	708
DOUGLAS COUNTY WEST COMMUNITY SCHOOL DISTRICT 15	716
SYRACUSE-DUNBAR SCH DIST 27	735
GORDON-RUSHVILLE HIGH SCHOOL DISTRICT 10	737
CENTRAL CITY SCH DIST 4	743
ONEILL CITY SCH DIST 7	759
MINDEN SCH DIST 503	772
SOUTH CENTRAL NE UNIFIED SYSTEM 5	778
WEST POINT CITY SCH DIST 1	841
ASHLAND-GREENWOOD SCH DIST 1	851
FALLS CITY SCH DIST 56	871
AUBURN CITY SCH DIST 29	872
BROKEN BOW CITY SD 25	875
OGALLALA CITY SCH DIST 1	899
CHADRON SCH DIST 2	903
Source: U.S. Census Bureau	

Appendix B: Discount factor, 2019-2038

Table B.1: Discount factor by year, 2019-38

Period	Year	Discount rate
1	2019	1.045
2	2020	1.092
3	2021	1.141
4	2022	1.193
5	2023	1.246
6	2024	1.302
7	2025	1.361
8	2026	1.422
9	2027	1.486
10	2028	1.553
11	2029	1.623
12	2030	1.696
13	2031	1.772
14	2032	1.852
15	2033	1.935
16	2034	2.022
17	2035	2.113
18	2036	2.208
19	2037	2.308
20	2038	2.412

Source: Goss & Associates based on Boone County bond yield estimate of 4.5%

Appendix C: Researchers' Biographies

Ernie Goss is the Jack MacAllister Chair in Regional Economics at Creighton University and is the initial director for Creighton's Institute for Economic Inquiry. He is also principal of the Goss Institute in Denver, Colo. Goss received his Ph.D. in economics from The University of Tennessee in 1983 and is a former faculty research fellow at NASA's Marshall Space Flight Center. He was a visiting scholar with the Congressional Budget Office for 2003-2004 and has testified before the U.S. Congress, the Kansas Legislature, and the Nebraska Legislature. In the fall of 2005, the Nebraska Attorney General appointed Goss to head a task force examining gasoline pricing in the state.

He has published more than 100 research studies focusing primarily on economic forecasting and on the statistical analysis of business and economic data. His book Changing Attitudes Toward Economic Reform During the Yeltsin Era was published by Praeger Press in 2003, and his book Governing Fortune: Casino Gambling in America was published by the University of Michigan Press in March 2007.

He is editor of Economic Trends, an economics newsletter published monthly with more than 11,000 subscribers, produces a monthly business conditions index for the nine-state Mid-American region, and conducts a survey of bank CEOs in 10 U.S. states. Survey and index results are cited each month in approximately 100 newspapers; citations have included the New York Times, Wall Street Journal, Investors Business Daily, The Christian Science Monitor, Chicago Sun Times, and other national and regional newspapers and magazines. Each month 75-100 radio stations carry his Regional Economic Report.

Jackson "Alex" Blalock is a financial research assistant with Goss & Associates. A Creighton undergraduate economics major with a 3.98 cumulative GPA in his senior year, he also served as the VP of Finance for the Creighton Student Union, providing oversight and management of its financial operations. As an Army ROTC Cadet, he is a graduate of Fort Benning's Air Assault School, a recipient of the Superior Cadet Award, and has served in two unit staff positions simultaneously. In his position of Student Accounts Intern at the Creighton University Business Office, he developed detailed policies and procedures to aid in the training of future interns.

Appendix D: Goss Funded Research Contracts 2017-2018

Below are examples of impact studies completed by Goss & Associates for 2017-2018.

2018

1. Reducing the Property Tax Burden on Nebraska Farmland: An Evaluation of the Fair Nebraska Plan. Completed for Fair Nebraska.
2. The Economic and Fiscal Impact of the Council Bluffs Riverfront Development (River's Edge). Completed for the Iowa West Foundation
3. The Economic Contributions of Ho-Chunk, Inc. to the Winnebago Indian Reservation, Iowa, Nebraska, South Dakota and the U.S. Completed for Ho-Chunk, Inc.
4. Nebraska's Independent Colleges and Universities: Spurring Economic Growth and Brain Gain for the State and Its Counties. Completed for the Council of Independent Nebraska Colleges Foundation (CINCF).

2017

5. The Economic Impact of the Streetcar on the City of Omaha. Completed for the City of Omaha.
6. The Economic Impact of the Flatiron Development on the City of Omaha. Completed for Standard Development.
7. Pet-Friendly Rankings, Pet Ownership Rates, and Economic Outcomes. Completed for PetSmart.
8. The Impact of a Walkable, Workable, and Livable Midtown Omaha. Completed for Midtown 2050.
9. The Net Benefits and Costs of Prestage Farms to the Mid Iowa Region. Completed for the Mid Iowa Growth Partnership.
10. Boys Town: A Century of Contributions to the Economy of the Omaha Metropolitan Region and to the Well-Being of its Children and Families. Completed for Boys Town.
11. The Economic Impact of the Death Penalty on the State of Nebraska.
<http://retainajustnebraska.com/wp-content/uploads/2016/08/Economic-Impact-of-the-Death-Penalty-on-the-State-of-Nebraska-.pdf>. Completed for Retain a Just Nebraska.

BOONE CENTRAL SCHOOL DISTRICT FEASIBILITY STUDY

SUMMARY OF EXTERNAL STAKEHOLDER INTERVIEWS

The Boone Central School District is attempting to determine the feasibility of their options regarding the Boone Central Middle School located in Petersburg, which includes rehabilitating the current middle school building, constructing a new building in Petersburg, or relocating to a new campus in Albion. To ensure the feasibility study adequately addresses the perspective of the public affected by this decision, a series of interviews were held with external stakeholders to identify their primary concerns.

One-on-one interviews with these community stakeholders were conducted from March 8th to 12th, 2019 to gain a better idea of key issues the school board could address within and beyond the scope of the feasibility study.

This community engagement benefits all affected parties associated with the school district by furthering a relationship that provides opportunities for public participation in creating a preferred course of action. The insight gained from these interviews will help the school district create a plan related to the feasibility study that will be prepared for the district.

STAKEHOLDER OUTREACH

The Boone Central School District consists of Boone Central High School (located in Albion), Boone Central Middle School (located in Petersburg), Boone Central Elementary School (located in Albion), and ABC Preschool (located in Albion). These Boone Central schools were created when the Albion and Petersburg school systems merged in 2001 in order to provide a greater offering of academic programs and extracurricular activities.

A total of 10 individual stakeholder interviews were conducted in person and over the phone. Those interviewed included Albion and Petersburg community members from all walks of life—local business owners, parents and grandparents of school district students, rural, and members of various community boards and committees.

ANALYSIS OF RESPONSES

Notes from each interview were transcribed and a content analysis was performed. The responses to each question were studied and analyzed to identify recurring keywords and concepts. The following is an overview of the questions asked of each individual stakeholder and an analyzed response to each question.



JEO CONSULTING GROUP, INC.
11717 Burt Street, Suite 210
Omaha, NE 68154-1510
402-934-3680

1. What do you believe is the most pressing issue facing the school district from a management perspective?

Budgetary concerns and the logistics required to operate two separate campuses were the most frequently recurring answers from the external stakeholders.

2. Which issue do parents and other community members think is more important (1) Quality of Education or (2) Cost of Education?

Stakeholders emphasized the greater importance of quality of education but noted that many, particularly those in the agriculture community, are more concerned about the cost.

3. What type of concerns or comments do you hear about children commuting from Albion to attend school in Petersburg and vice-versa?

While several stakeholders stated that they do not hear these concerns, others primarily mentioned concerns about the time, safety, and cost of the current transportation arrangement.

4. What do you believe are the direct economic benefits for your community created by having a school in your town?

Nearly every response indicated that having a school in the community would bring population growth, as the school would attract families to move to the town, and benefit local businesses.

5. What direct benefit do you receive from the Boone Central School(s) being in your town (economic or social)?

The primary response from stakeholders involved the convenience and peace-of-mind of having their children or grandchildren attending school in the same town in which they live.

6. What possible divisive issues and concerns remain from the district schools' merger and any subsequent bond or other funding initiatives?

Increasing the financial burden on taxpayers, particularly following the last bond initiative, would not be well-received. There also seems to be a lack of trust in the school board's follow-through in what they say they will do, evidenced by the failure to change the school's mascot and colors following the merger and the continued use of the Petersburg building 14 years after the public was told it would be closed five years after the completion of the merger.

7. Are citizens aware of the real condition of the middle school?

Responses to this question were mixed. Some stakeholders felt that the community, especially those in Petersburg, are aware of the conditions of the school while others stated their belief that few people are aware of the actual conditions and their severity. Some stakeholders voiced concerns regarding the severity and breadth of the building's issues, while others emphasized that the facility has been well-maintained and is more than adequate to accommodate the education of the students.

8. Who are the community leaders or vocal citizens that tend to weigh-in on school district issues in Petersburg and Albion (either for or against an issue)?

Individuals were suggested by multiple external stakeholders; those names have been removed from the analysis for protection of privacy.

9. How do you learn about the happenings of the school district?

It appears that there are a variety of sources through which these external stakeholders receive news about the school district. Their means primarily include:

- Internet and social media
- Newspaper outlets
- Word of mouth

10. What is the biggest challenge we will face in addressing the best option for Boone Central's middle school?

Stakeholder responses illustrated the variety and complexity of issues involved with this study. Many mentioned the issue of cost and the difficulty of getting the taxpayers to vote in favor of another bond. Another prevalent response was questioning whether Albion has the capacity to take on any additional students in the existing school buildings or to find a site to build a middle school with existing issues with traffic and parking. Several stakeholders also addressed the intensity of personal feelings involved and the importance of educating and bringing together the public on a decision.

BOONE CENTRAL MIDDLE SCHOOL FEASIBILITY STUDY

JUNE 7, 2019

THE COST ANALYSIS OF OPTIONS FOR THE BOONE CENTRAL MIDDLE SCHOOL: ALBION OR PETERSBURG?

The Boone Central Board of Education has been working to determine the feasibility of the current location of the Middle School. To assist in determining the best economic solution, JEO Consulting Group, Dr. Ernie Goss & Associates, and Wilkins Architecture Design Planning were hired to provide and analyze specific information about the feasibility of the Middle School.

The purpose of the feasibility study was to obtain an objective analysis that would be used to assist the Board of Education in better understanding the costs of making necessary infrastructure repairs of the aging facility as well as modernizing the classrooms to provide our children with 21st Century educational experiences.

The goal of the study was to provide the Board with an overall rate-of-return to county residents, businesses and other organizations in the county for the best use of taxpayer funds.



This document provides a brief overview of the information and details derived from the work of the three consulting agencies. Full study documents can be found on the Boone Central School webpage.

In January, Wilkins Architecture Design Planning, LLC, along with consulting engineers from Engineering Technologies, Inc. performed an onsite facilities assessment of the Petersburg campus. The onsite evaluation observed the current condition of the building envelope (roof, walls, windows, structure, etc.), the mechanical and electrical systems, safety and security systems, energy and operating efficiency, plumbing systems and also noted specific instances where the campus is not in compliance with the Americans with Disabilities Act (ADA). In addition, the utilization of the current building space was evaluated.

The primary objective of the facilities assessment was to determine the probable cost of bringing the building up to current codes and standards. An opinion of probable cost was developed by Wilkins Architecture Design Planning. The ADA code renovations, mechanical, electrical, fire safety compliance, and security estimates aided in determining the overall feasibility of the Middle School. In addition to providing the probable cost for renovation of the Petersburg facility, drawings and cost estimates were provided for the possible construction of a replacement facility at both Petersburg and Albion.

To ensure that the feasibility study adequately addressed the perspectives of the public affected by this decision, one-on-one interviews with external stakeholders were conducted in March by JEO Consulting Group. A total of 10 individual stakeholder interviews were conducted in person and over the phone. Those interviewed included Albion and Petersburg community members including business owners, parents and grandparents of school district students, rural residents, and members of various community boards and committees. JEO compiled the key impressions from the interviews and provided the Board with an analysis of the responses, recommendations and considerations for how to approach the future involvement, education, and communication with the community. This information also aided in determining the overall feasibility of the Middle School.

A subsequent study completed by Dr. Ernie Goss and Associates was developed to provide a cost benefit analysis of possible options for the Middle School developed by Wilkins Architecture Design Planning. The feasibility study took into consideration enrollment projections, cost of renovation and/or construction, transportation costs, utility and maintenance costs, and employment costs.



PETERSBURG FACILITY ASSESSMENT

The facility assessment completed by Wilkins Architecture Design Planning thoroughly evaluated the building to assist in gaining an overall understanding of needs. The study noted, "Boone Central Schools is to be commended for taking such good care of its facilities. It is obvious that they are well cared for and maintained. As with all facilities of the age and history of the Petersburg building, there are a significant number of conditions that are not in compliance with current codes and standards."

The assessment document identifies those conditions in greater depth; a brief overview is outlined below.

Americans with Disabilities Act Compliance

Over 10,000 SF of the building is not accessible to a person confined to a wheelchair. In addition, the wheelchair lift to the second floor reduces available egress when not in use; severely restricts egress width when in use. An elevator is recommended for the 1929 portion of the building; no practical recommendation for providing access to the art room and weight room.

Sinks and ranges are not accessible to persons confined to a wheelchair in Family & Consumer Science classroom. ADA mandates that at least one sink and one range must comply. Recommendation to remodel portion of this room and replace range with ADA compliant model.

Telescoping bleachers in gymnasium are not ADA and do not meet current safety and building code standards; no wheelchair seating areas; no defined aisles and handrails. Bleachers are "grandfathered" therefore replacement is not required, but rather recommended in order to comply with current codes and standards.

Ramp at terrace level is not ADA compliant; incline exceeds limitation and there is no level landing in front of the interior vestibule door. Recommendation to relocate vestibule door, rebuild ramp and include level landing that meet code requirements.

Restrooms in gymnasium lobby are not ADA compliant; neither have a stall that is 60 inches wide, nor do either have the appropriate knobs required to meet ADA code. There is no practical solution to this issue. If the urinal from the boy's restroom and a water closet from the girl's restroom were removed and the space remodeled to meet ADA codes, the building would still be under a code violation by not providing enough plumbing fixtures based on occupancy load.

Restrooms on terrace level are not ADA compliant; pathway does not allow for a 90 degree turn in a wheelchair. Entrance to Nurse's Office is not ADA compliant; clearance is less than required. Recommendation to remove and rebuild walls to meet ADA code requirements.

Petersburg Campus Overview

Original Three-Story Building Constructed in 1929

Gymnasium, Locker Rooms, Kitchen, Industrial Tech Area Addition in 1968

Administrative Offices, Classrooms, Lunch Room, Work Room, and Ramp Addition in 1990

Media Center, Computer Lab, Music Room, Art Room, Weight Room addition in 1997

Main Floor/Terrace Level of 1929 Building = 28,945 sq. ft.

Second Floor of 1929 Building = 4,900 sq. ft.

Third Floor of 1929 Building = 4,900 sq. ft.

Elevated Art Room = 2,982 sq. ft.

Total Approximate Area = 41,727 sq. ft.

Enrollment = 117

Capacity = 375



The assessment included an evaluation of the following:

- ◆ Roofs
- ◆ Walls
- ◆ Windows
- ◆ Finishes
- ◆ Structure
- ◆ Life Safety
- ◆ Accessibility
- ◆ Safety and Security
- ◆ Energy Efficiency
- ◆ Program Efficiency
- ◆ Operating Efficiency
- ◆ Mechanical Systems
- ◆ Ventilation Systems
- ◆ Plumbing Systems
- ◆ Electrical Systems
- ◆ Lighting
- ◆ Receptacles
- ◆ Circuits
- ◆ Code Compliance

Energy, Program and Operating Efficiency

Presently the building contains a number of spaces that are either unused completely or under-utilized, but are still being maintained, heated and/or cooled. The heating equipment is controlled by stand-alone electric thermostats; no building management system is in place. It is recommended that a digital temperature control be installed to increase energy efficiencies.

Ventilation Systems

Overall, the ventilations quantities in the facility are well below the current Indoor Air Quality guidelines. The kitchen exhaust hood doesn't appear to meet the current mechanical codes and is not of adequate size to properly remove heat and grease laden vapors from the cooking area. The kitchen does contain a mechanical dish washing system, but does not utilize any type of exhaust system for steam and heat collection. It is recommended that the kitchen exhaust hoods be replaced with new that meet current mechanical codes and provide a proper makeup air system. The combustion air louvers for the boiler appear to be short on air volume required by the Mechanical Code. The facility ventilation system does not meet current Indoor Air Quality guidelines.

Life Safety

The fire escape from their third floor includes four code violations; a proper landing on the interior, proper landing onto the escape area, guardrails are spaced too far apart, and stairs are not wide enough for compliance. This fire escape is "grandfathered", although if any renovation work is done to the building these items would have to be addressed by replacing with a new fire escape that fully meets ADA

Heating Systems

The current low-pressure steam heating system for the 1929 portion of the building which utilized cast iron radiators has reached the end of its life due to normal wear. The rest of the building is heated in a variety of ways including an electric furnace, electric fine-tube radiators, a portable electric heater, three separate gas fired furnaces, four natural gas fired heat units in the gym, four forced air natural gas fired furnaces for the offices, classrooms, lunchrooms, and library, two additional forced air natural gas fired furnaces for the band room and two locker rooms. All of the gas furnaces appear to be at least 20 years old and most are not efficient. The condensing units connected to the furnaces are various ages and most are near the end of useful life. It is recommended that a new, efficient heating, ventilating and air conditioning system be provided to adequately condition and ventilate the facility, including exhausting at contaminated air stream locations. There is no boiler emergency shutdown switch located adjacent to the boiler room as required by State Codes.

Plumbing Systems

A majority of the soil, waste and vent piping and domestic water piping is as originally installed. One set of restrooms has been updated to meet ADA requirements; the remainder of the restrooms in the 1929 and 1968 addition do not meet ADA. The 1997 locker rooms have ADA lavatories and water closets, but not showers. The entire school is fed by a water meter located under a counter in a lower level classroom. There is no backflow preventer installed at the water service. The hot water is supplied by five separate hot water heaters ranging in size and age. It is recommended that the old restroom fixtures are replaced with new that meet ADA accessibility guidelines and that a backflow prevention device is installed at the water service entrance. It is also recommended that all existing galvanized steel domestic water piping be replaced to remove any lead from the drinking water system.

Fire Sprinkler and Alarm

There is no fire sprinkler system coverage. Any major work done in the facility would likely result in a fire sprinkler system being mandated. It is recommended that an automatic fire sprinkler system be installed to provide coverage for the entire facility and to help save insurance costs, in addition to the obvious safety benefit. The alarm system appears to be adequate and in fair condition, but does not meet current ADA guidelines. Automatic fire sprinklers are a life safety requirement of NFPA 13. It is recommended that a new voice evacuation capabilities fire alarm system be installed if an addition or renovation is planned.

Electrical Service and Distribution

There are four electrical services for the facility. Three of the panels are obsolete and in poor condition. The fourth panel was just recently installed. There are many distributions panels in the older parts of the facility which are in poor condition and are obsolete. Spare capacity and space is not available. There is not bonding jumper provided around the water meter, which is required by the National Electrical Code (NEC). ADA accessibility guidelines relating to electrical and mechanical systems have not been met. It is recommended that a new electrical service and appropriately sized, main distribution panel be installed.

Lighting, Receptacles, and Branch Circuits

A majority of the building utilizes a fluorescent fixture; most are in poor condition and lighting levels in several areas are not at an acceptable level for a learning environment. Emergency egress lighting is inadequate and exit lights do not have battery back-up or another source of emergency power as required by codes. Several classrooms lack adequate receptacles needed to support technology and other teaching and learning devices. GFCI outlets in the kitchen, locker rooms, and other areas have not been provided as required by NEC. It is recommended that new, more efficient LED lighting throughout the facility is installed.

Special Systems

A synchronous clock system has never been installed. Data and telecom cabling in several areas is not supported in accordance with current codes or standard installation procedures.

OPINION OF PROBABLE COST FOR RENOVATION OF MIDDLE SCHOOL

*Estimate does not include design and service fees.

*Estimate does not include necessary cost to bring facility up-to-date with 21st Century Learning requirements

Code and ADA Requirement Costs	\$506,835
Mechanical Improvement Costs	\$1,344,525
Electrical Improvement Costs	\$511,000
Construction and Finance Fees	\$568,289

= \$2,930,649

EXTERNAL STAKEHOLDER INTERVIEWS



To ensure that the feasibility study adequately addressed the perspectives of the public affected by this decision, one-on-one interviews with external stakeholders were conducted in March by JEO Consulting Group. A total of 10 individual stakeholder interviews were conducted in person and over the phone. Those interviewed included Albion and Petersburg community members including business owners, parents and grandparents of school district students, rural residents, and members of various community boards and committees. JEO compiled the key impressions from the interviews and provided the Board with an analysis of the responses, recommendations and considerations for how to approach the future involvement, education, and communication with the community. This information also aided in determining the overall feasibility of the Middle School. Notes from the interview questions were transcribed and content analysis was performed by identifying keywords and concepts. Analysis of responses below:

Q: What do you believe is the most pressing issue facing the school district from a management perspective?

A: Budgetary concerns and the logistics required to operate two separate campuses were the most frequently recurring answers from the external stakeholders.

Q: Which issue do parents and other community members think is more important (1) quality of education or (2) cost of education?

A: Stakeholders emphasized the greater importance of quality of education but noted that many, particularly those in the agriculture community, are more concerned about the cost.

Q: What types of concerns or comments do you hear about children commuting from Albion to attend school in Petersburg and vice-versa?

A: While several stakeholders stated that they do not hear these concerns, others primarily mentioned concerns about the time, safety, and cost of the current transportation arrangement.

Q: What do you believe are the direct economic benefits for your community created by having a school in your town?

A: Nearly every response indicated that having a school in the community would bring population growth, as the school would attract families to move to the town, and benefit local businesses.

Q: What direct benefit do you receive from the Boone Central School(s) being in your town (economic or social)?

A: The primary response from stakeholders involved the convenience and peace-of-mind of having their children or grandchildren attending school in the same town in which they live.

C A R D I N A L S

Q: What possible divisive issues and concerns remain from the district schools' merger and any subsequent bond or other funding initiatives?

A: Increasing the financial burden on taxpayers, particularly following the last bond initiative, would not be well-received. There also seems to be a lack of trust in the school board's follow-through in what they say they will do, evidenced by the failure to change the school's mascot and colors following the merger and the continued use of the Petersburg building 14 years after the public was told it would be closed five years after the completion of the merger.

Q: Are citizens aware of the real condition of the middle school?

A: Responses to this question were mixed. Some stakeholders felt that the community, especially those in Petersburg, are aware of the conditions of the school while others stated their belief that few people are aware of the actual conditions and their severity. Some stakeholders voiced concerns regarding the severity and breadth of the building's issues, while others emphasized that the facility has been well-maintained and is more than adequate to accommodate the education of the students. Internet and social media.

Q: Who are the community leaders or vocal citizens that tend to weigh-in on school district issues in Petersburg and Albion (either for or against an issue)? *Names of community leaders or vocal citizens have been removed for protection of privacy.

Q: How do you learn about the happenings of the school district?

A: It appears that there are a variety of sources through which these external stakeholders receive news about the school district. Their means primarily include:

- Newspaper outlets
- Word of mouth

Q: What is the biggest challenge we will face in addressing the best option for Boone Central's middle school?

A: Stakeholder responses illustrated the variety and complexity of issues involved with this study. Many mentioned the issue of cost and the difficulty of getting the taxpayers to vote in favor of another bond. Another prevalent response was questioning whether Albion has the capacity to take on any additional students in the existing school buildings or to find a site to build a middle school with existing issues with traffic and parking. Several stakeholders also addressed the intensity of personal feelings involved and the importance of educating and bringing together the public on a decision.



C A R D I N A L S



EXTERNAL STAKEHOLDER INTERVIEWS COMPLETED MARCH, 2019
BY JEO CONSULTING GROUP, LINCOLN, NE

ECONOMIC COST BENEFIT ANALYSIS

This study represents cost savings to the community as a whole; it does not represent actual realized reduction of expenses to the current operating budget of the school district. The demonstration of actual realized cost savings to the school district will be determined and communicated once a decision has been made by the Board of Education.

The Feasibility Study completed by Dr. Goss & Associates considered three possible options developed by Wilkins Architecture Design Planning in consultation with the Board of Education and Administration.



Major Findings of Study

The study concludes that building a middle school in Albion is the most cost-effective option for the Boone Central School District.

Relocating the students to Albion produces a yearly cost savings to the community of more than \$470,000 in transportation costs, utilities and maintenance costs, and staffing costs.

For the 20-year period, 2019-2038, this transition provides an economic savings of \$6.6 million; compared to \$55,000 for the refurbishment of the Petersburg facility option.

Enrollment Projections

It is projected that between 2017 and 2025 the annual compound growth rate in total population is expected to decrease by 0.4% in Albion, and decrease by 3.1% in Petersburg.

It is projected that between 2017 and 2025 the annual compound growth rate of individuals under age 19 is expected to increase by 0.2% in Albion, and decrease by 6.5% in Petersburg.

Renovation of Petersburg Facility Option

Complete renovation of the current MS facility addressing those items outlined in Facility Assessment evaluation completed by Wilkins Architecture Design Planning. Cost estimate includes service and design fees.

\$3,475,180

Option A at Albion Campus

16,038 sq. ft. of new construction at Albion campus. Includes cost of possible demo and site work at Petersburg, and service and design fees.

\$3,959,217

Option B at Albion Campus

13,454 sq. ft. of new construction at Albion campus. Includes cost of possible demo and site work at Petersburg, and service and design fees.

\$3,360,570

*In addition to the three options represented in the feasibility study, other designs were considered including new construction at Petersburg. Alternative Petersburg design estimates were higher than the renovation option and not considered because overall cost benefit cannot be realized by the continuation of travel and commuting.

Transportation Cost Savings

Currently 118 students attend the Middle Schools; 107 of the students are from Albion (or vicinity) and 11 of the students are from Petersburg (or vicinity).

The total annual economic cost benefit for transportation if the Middle School is located in Albion equals \$144,925 or \$1,952,645 in 2019 dollars over a 20-year period.

Utility and Maintenance Cost Savings

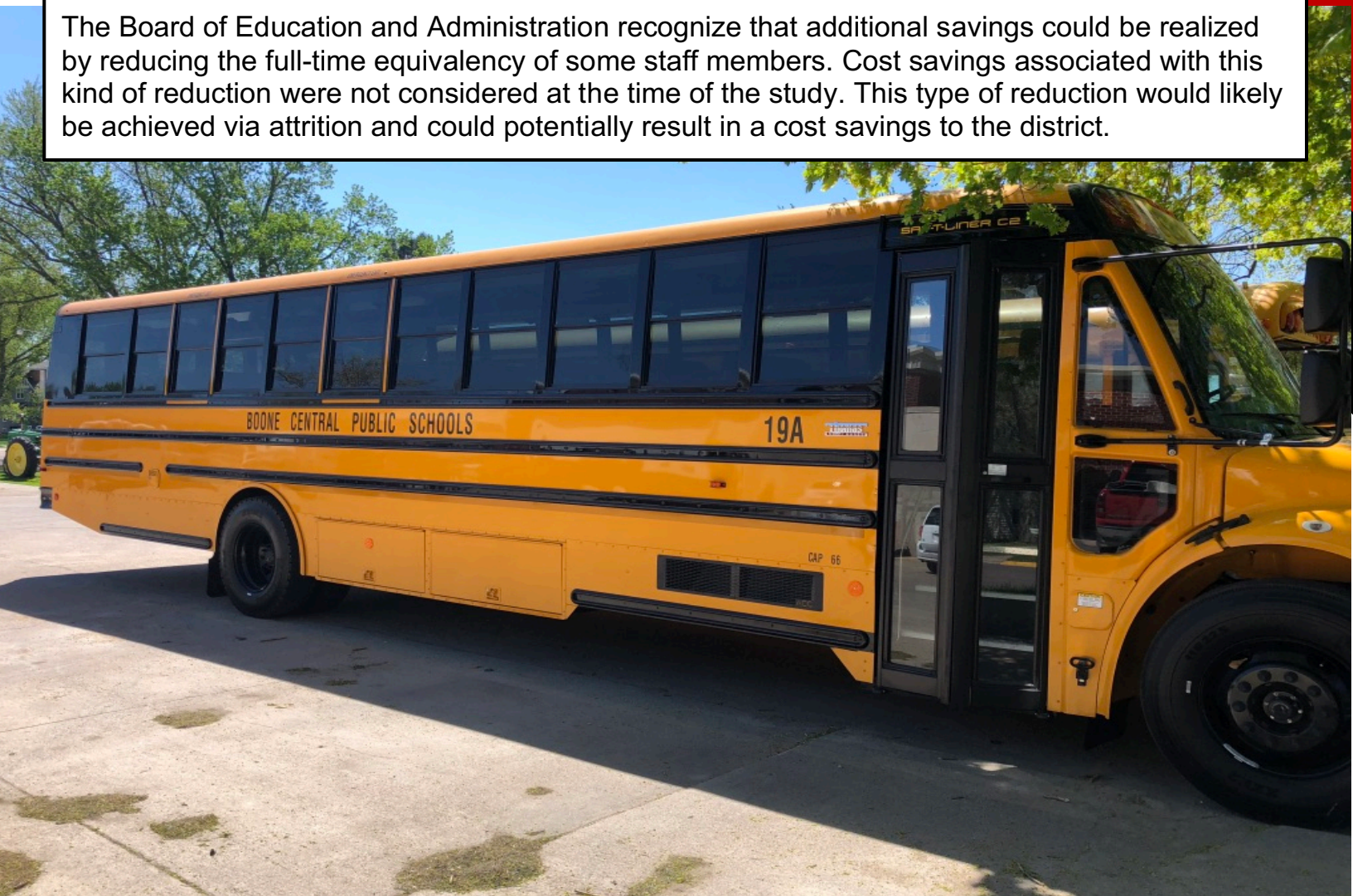
In 2018, the MS building expenditures for utilities and maintenance costs were \$348,689. If refurbished, the estimated savings over a 20-year period would be \$62,976. If relocated to Albion, the estimated savings over a 20-year period would be \$1,467,113.

Staff Savings

With regards to moving the BCMS to Albion, there are cost savings that can realized immediately through staffing consolidations, efficiencies and reduction. In addition, there are potential costs savings that could be realized over time via attrition. For the purpose of this study, only immediate cost savings were considered.

Immediate realization of staff savings through staffing consolidations, efficiencies and reduction were determined by considering the amount of square footage, specific existing space to be utilized by all students, and consolidation of staff. Consolidation, efficiencies, and reduction would result in an immediate cost savings of \$358,602 per year. Due to the potential of personnel work disruptions, specific details pertaining to staffing changes were not described in the study.

The Board of Education and Administration recognize that additional savings could be realized by reducing the full-time equivalency of some staff members. Cost savings associated with this kind of reduction were not considered at the time of the study. This type of reduction would likely be achieved via attrition and could potentially result in a cost savings to the district.



CONSTRUCTION FUNDING OPTIONS

The Boone Central Board of Education has thoroughly explored and considered possible funding options and believe that providing our students with the best educational opportunity is the #1 priority. Providing adequate instructional experiences, safe and secure facilities, and the best quality education is the main priority of the members of the Boone Central Board of Education and Administration.

Finance options have been carefully considered, however the “best” option cannot be considered until a definite decision has been made about the location of the Middle School. Determining the appropriate financing option for any capital construction project is a huge undertaking. The Board is committed to taking the necessary steps needed for this project and see it through to completion in the most feasible and efficient way possible.

As a Board, we are committed to making decisions with the best interest of our taxpayers in mind at all times. We are solely focused on funding options that would allow us to move forward in a timely manner and that will allow us to finance the project through a shift of expenditures. However, we know that other financing options could be considered. It is understood that in order to achieve this goal a very specific and strategic plan will need to be developed and considered.

CONCLUSION

Members of the Board of Education have reviewed the information provided by the consultants, including the current condition of the middle school facility, the cost of upgrades and repairs required for ADA code renovations, mechanical, electrical, fire safety compliance, and security. In addition, the transportation costs, utility and maintenance costs, construction costs, and staffing costs have been reviewed.

The recommendation of the Facility Committee based on results of the Facility Assessment, Community Stakeholder Interviews, and the Economic Cost-Benefit Analysis of Options for the Middle School will be made during the regular meeting and considered by all members of the Board of Education.

If a decision is made to relocate the Middle School to Albion the following outlines imminent items that will be determined and communicated with the community:

- Design and location of additional building space
- Construction design and contracting options
- Construction operating budget and funding options
- Timing for transition of the MS from Albion to Petersburg
- Public comment to receive feedback from community of Petersburg regarding the current MS facility.
- Design structure of Middle School following transition



Boone Central Schools Petersburg Campus Facilities Assessment

June 7, 2019



WILKINS

ARCHITECTURE | DESIGN | PLANNING

2908 W 39th St, Ste A
Kearney, NE 68845

T | 308.237.5787
WilkinsADP.com



- 1. Executive Summary**
- 2. Building Envelope, ADA, Life Safety & Program**
- 3. Mechanical**
- 4. Electrical**
- 5. Opinion of Probable Cost**



On January 4, 2019, Wilkins Architecture Design Planning LLC (Wilkins ADP), along with consulting engineers from Engineering Technologies, Inc. performed an onsite facilities assessment of the Petersburg campus of Boone Central Public Schools. The Petersburg campus functions as the middle school for the school district with grades 6th, 7th and 8th grade being hosted on this campus. Current enrollment for the Petersburg campus is approximately 117.

The onsite evaluation observed the current condition of the building envelope (roof, walls, windows), the mechanical and electrical systems, and also noted specific instances where the campus is not in compliance with the Americans with Disabilities Act (ADA). In addition, the program and utilization of the spaces and rooms within the building were evaluated with input and assistance from Mr. Tanner Schutt, Principal of the Petersburg campus. The primary objective of the facilities assessment is to determine the probable cost to bring the building up to current codes and standards.

Boone Central Public Schools is to be commended for taking such good care of its facilities. It is obvious when touring the schools that they are well cared for and maintained. As with all facilities of the age and history of the Petersburg building, there are a significant number of items and conditions that are not in compliance with current codes and standards. Not all of the items observed and noted on the assessment fall into the category of needing immediate attention. Some of the noted items are “grandfathered” in and as such no immediate attention is required until the at which a major overhaul of the building were to occur, or if an item was being replaced. Where possible, each identified item is given an explanation as to its degree of urgency. If all of the noted items are addressed and the building is brought up to current codes and standards the estimated cost if the work, if the work were to take place in one project, is \$2,931,190.

The Petersburg Campus At-a-Glance

- Original Three-Story Building Constructed in 1929
- Additions – 1968 (Gymnasium, Locker Rooms and Kitchen, Industrial Tech Area, constructed as a stand-alone building)
- 1990 (Addition to link 1929 building to 1968 building and contains Administrative Offices, Classroom, Lunch Room, Staff Work Room and Ramps)
- 1997 (Media Center, Computer Lab, Music Room, Art Room, Weight Room and Locker Rooms)

Boone Central Public Schools - Petersburg Campus

**Main Floor/Terrace Level of 1929
Building** = 28,945 SF

2nd Floor of 1929 Building = 4,900 SF

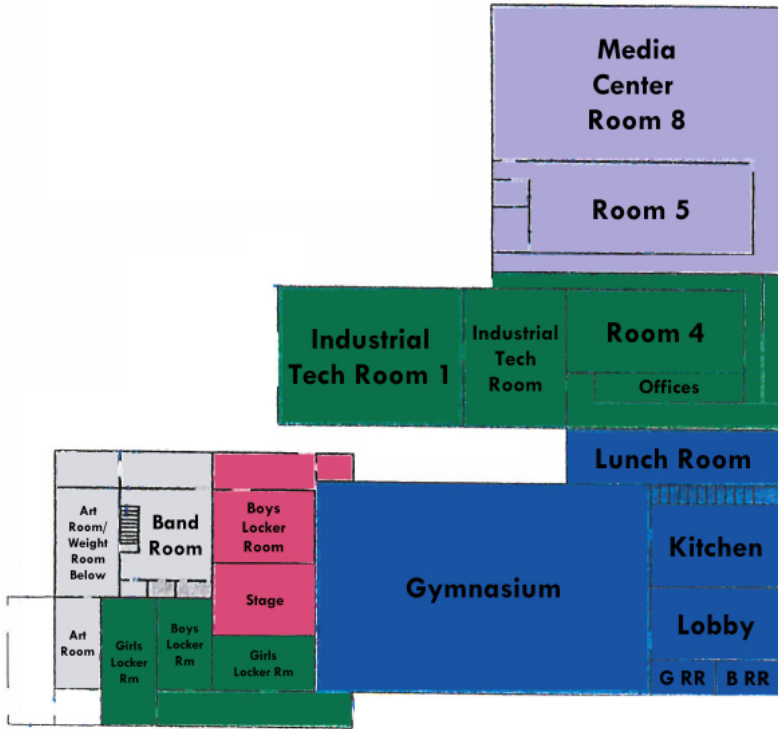
3rd Floor of 1929 Building = 4,900 SF

Elevated Art Room = 2,982 SF

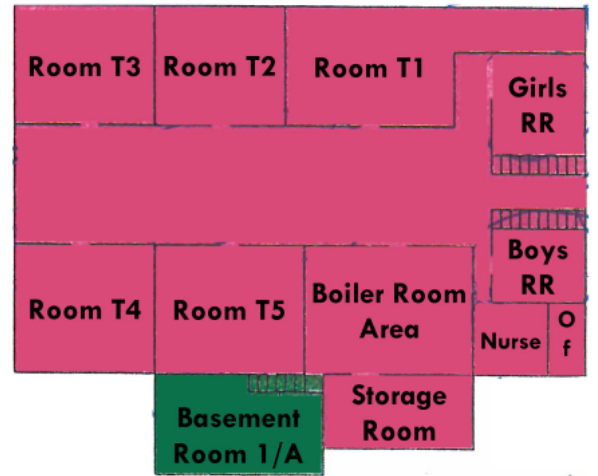
Total Approximate Area = 41,727 SF

Enrollment: 117

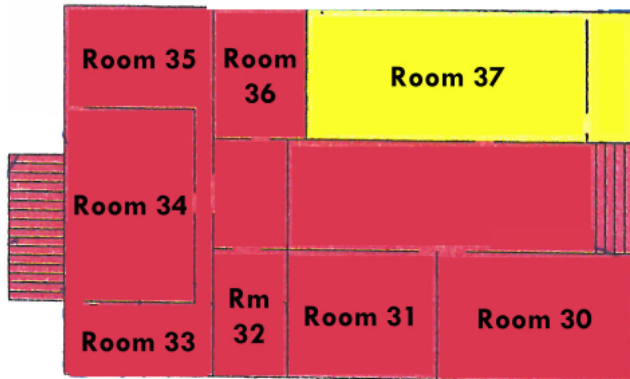
Capacity: 375



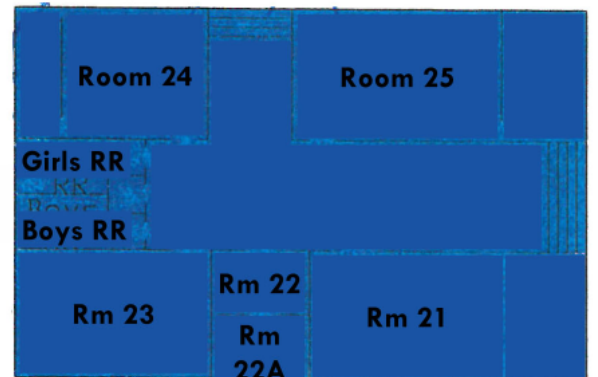
Main Level



Terrace Level



Third Floor



Second Floor

Boone Central Middle School - Petersburg Campus



2. Building Envelope, ADA, Life Safety & Program

Building Envelope

Roofs

The 1929 building has a newer (3 to 4 years old) ballasted membrane roof. The roof is in good condition and still has an active warranty of over ten (10) years remaining.

The 1968 gymnasium, kitchen and locker rooms building has a standing seam metal roof that was installed in 2012. This roof is also in good condition and is still within its twenty (20) year warranty.

The 1997 media center computer lab addition features an asphalt shingle roof, also installed in 2012. This roof is in good condition as well.

Walls

All of the exterior walls on the building appear to be in fair to good condition. There were no areas of visible deficiency to where immediate action is warranted.

Windows

According to facilities staff there are no original windows remaining on the 1929 and 1968 buildings. The oldest windows on those buildings are eighteen (18) years old, they are all double pane, insulated windows and all appear to be in good condition.

Finishes

Most of the 1929 building contains terrazzo flooring that is original to the building with the exception of the Terrace Level which has mostly carpeted floors. The terrazzo flooring is in excellent shape and is one of the most durable flooring surfaces in existence. The carpet was observed to be in fair to good condition, with only isolated instances where carpet should be considered for replacement. The only area where carpet/flooring should be considered for replacement would be at the elevated portion of Room 34 on the Third Floor.

Room 23 on the Second Floor of the 1929 contains a number of finishes that are in poor condition, including laminate countertops, residential grade wood casework and older wood paneling.

The 1968 and 1997 buildings contain a variety of finishes including carpet, vinyl composition tile and wood athletic flooring. All of these floor surfaces appear to be in fair to good condition.

Structure

All of the structure on all of the buildings was observed to be in good condition. Room 33 on the Third Floor in the 1929 does exhibit some minor deflection and creaks slightly when walking across the floor surface; however, there is no structural case for any remediation. The floor in the Corridor on the Terrace Level in the 1929 building does appear to be unlevel in spots, but it doesn't seem to merit the need for any corrective action.

Recommendations

No action is necessary at the present time. All of the roofs appear to be in good to excellent condition, have active warranties, and according to facilities staff, there are presently no leaks at any of the roofs. Most of the other components of the building envelope, structure and finishes also appear to be in fair to good condition. Items needing attention would include the carpet in Room 34 (1929 building) and all of the countertops and casework and paneling in Room 23 (1929 building).

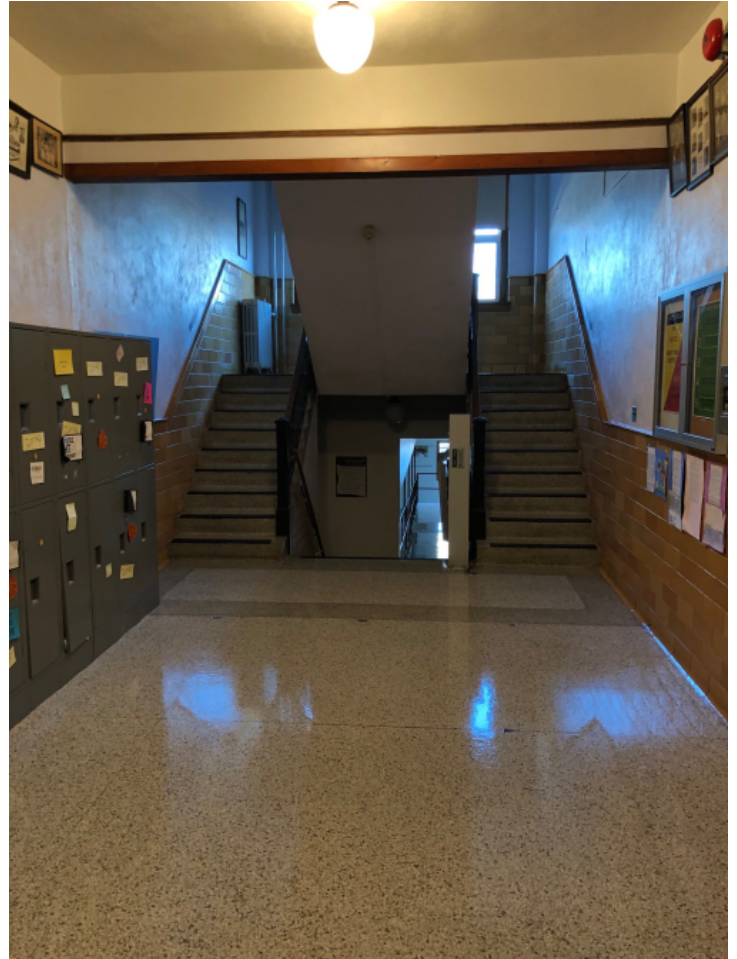
Deficiency

Americans with Disabilities Act Compliance

Approximately 10,864 SF of the building's 41,727 SF are not accessible to person's confined to a wheelchair. Those spaces would include the entire third floor in the 1929 building and both the art room and weight room in the 1997 addition and the coach's office that is located above the kitchen in the 1968 building. In addition, the second floor of the 1929 building is only accessible by the use of a wheelchair stair lift. The wheelchair stair lift is not ideal as it reduces the amount of available egress width, even when it is not in use. When the lift is in use it not only severely restricts egress width but it also impedes the flow of normal foot traffic up and down the stairs.

Recommendation

To provide wheelchair access to all floors of the 1929 building a three stop elevator could be installed. A possible location for an elevator could be along the south wall of Rooms T1, 25 & 37. The only practical way to access the art room and the old weight room would seem to be through the construction of a ramp or the install of a wheelchair stair lift.



Deficiency

Americans with Disabilities Act Compliance

At the Family & Consumer Science Classroom 23, none of the sinks or ranges are accessible to persons confined to a wheelchair. The ADA mandates that at least one sink and one range must comply with ADA. In both instances the sinks and ranges are too high (34" is the max), the controls are not within the specified reach limits, and there is no knee space at any station.

Recommendation

Remodel the north side island station to make it accessible and comply with ADA, and in addition, replace one of the ranges with an ADA compliant model.



Deficiency

Americans with Disabilities Act Compliance

At the Gymnasium, the telescoping stands/bleachers are not ADA compliant, nor do they meet current safety and building code standards. The bleachers do not have wheelchair seating areas (cutouts) and also lack defined aisles and intermediate handrails at the aisles.

Recommendation

The current telescoping stands/bleachers are “grandfathered” in so nothing must be done immediately; however, if the school district were to consider replacing the bleachers then the new bleachers would of course need to comply with current codes and standards.



Deficiency

Americans with Disabilities Act Compliance

At the south end of the Terrace Level the ramp in the vestibule is not ADA compliant. The incline of the ramp is steeper than 1:12 and there is no level landing in front of the interior vestibule door.

Recommendation

Move the interior vestibule door further into the school building, rebuild the ramp so that it has an incline of 1:12, make sure there is a level landing that extends 54 inches from the door and is 60 inches wide minimum.



Deficiency

Americans with Disabilities Act Compliance

On the Terrace Level the hallways that lead to both the Boys and Girls Restrooms are not ADA compliant. ADA requires a 42 inch wide clear pathway leading up to an opening that requires a 90 degree turn with a wheelchair. The hallways leading to these restrooms are less than 42 inches wide.

Also at the Terrace Level on the Boys Restroom side, the entrance to the Nurse's Office is not ADA compliant. On the corridor side of the door, 12 inches of clearance is needed and there is approximately 4 inches.

Recommendation

At the hallways leading to these restrooms and the Nurse's Office remove the north side wall and rebuild the walls 42 inches clear away from the existing south walls.



Deficiency

Americans with Disabilities Act Compliance

At the Gymnasium Lobby both restrooms are not ADA compliant. The primary issue in both restrooms is that the ADA stall is not 60 inches clear wide. In addition the door knobs, as with the other knobs throughout the building are not ADA compliant.

Recommendation

The only apparent solution available to make these restrooms ADA compliant would be to eliminate the urinal in the Boys Restroom and make the ADA stall a compliant 60 inches wide and in the Girls Restroom eliminate the second water closet and make the ADA stall a compliant 60 inches wide. By eliminating these two plumbing fixtures the building then creates another code violation by not providing enough plumbing fixtures based upon the occupant load of this portion of the school which includes the Gymnasium. There is no practical solution to resolve the issues at the Gym Lobby.



Deficiency

Life Safety

In Room 33 on the Third Floor there is what appears to be an overhead coiling door that is original to the building. The overhead coiling door does not have a lock on it to secure it in an open position and there is no safety device present that would reopen the door if it were to come down on top of a person.

Recommendation

According to school staff this coiling door is rarely, if ever, used. The coiling door should be removed, or if it's still needed, then a new horizontal operable partition wall should be installed.



Deficiency

Life Safety

In Room 34 on the Third Floor there are four code violations present. At the door to the fire escape there is not a proper landing in place on the interior side of the door leading to the fire escape. In addition, the door in its open position encroaches too far onto the fire escape landing. The third and fourth code violations in this area involves the actual stair itself. The guardrails on the fire escape stair do not meet current code as the steel pipes on the guardrail are too far apart. According to current code, the guardrail must not allow a 4 inch sphere to pass through it. Also, the stair is not wide enough. The stair must be a minimum of 44 inches wide to be compliant with current code(s).

Recommendation

As with some other issues in and around this building, all of these items are not currently a violation of code since they are “grandfathered” in. If a major renovation of the building were to occur these items would have to be addressed. The solution would be a new fire escape stair with a proper landing and guardrails and the landing on the inside of the building would need to be fixed as well.



Deficiency

Security

This is not a violation of code, but the Communications closet (Data Room) just off of Room 24 on the Second Floor was not locked and sits inside of a storage room. Having information technology equipment out in the open and shared with a storage closet seems to be placing expensive equipment in a vulnerable position where it could be accidentally damaged or vandalized.

Recommendation

Enclose the information technology equipment inside of its own locked closet.



Deficiency

Maintenance Item

At the Family & Consumer Science Classroom 23 many of the laminate countertops are in poor condition and some of the countertops are no longer supported sufficiently. The cabinets appear to be in fair condition but should be updated as well.

Recommendation

Replace all of the countertops in this room with solid surface countertops to better hold up to the rigors of a classroom lab environment. Replace all of the cabinets/casework in this room with plastic laminate cabinets to again better handle the rigors of a school lab environment.



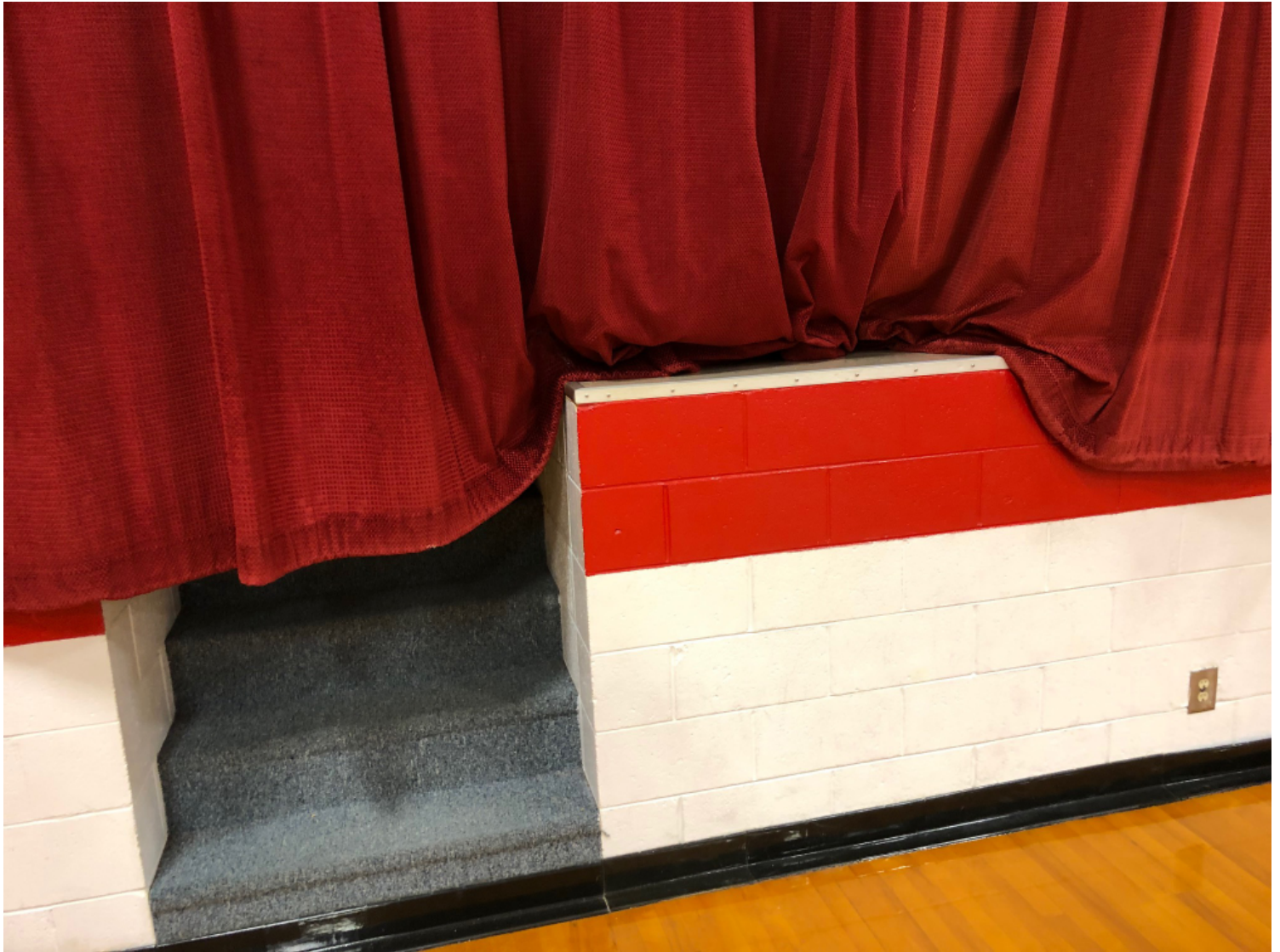
Deficiency

Safety

This is not a violation of code, but a safety issue. At the Gymnasium there is a long stretch of unprotected edge of the stage on both sides of the padding behind the basketball stop that is a safety hazard. The corners of the stage edge where the stairs are located is especially a risk.

Recommendation

Install wall/edge padding along the entire length of the stage.



Deficiency

Safety, Security and Energy Efficiency

This is not a violation of code. The building presently has no vestibule at the main entrance, nor does it have a vestibule at the gym lobby. The presence of a vestibule especially at main entrances and high traffic areas drastically reduces the amount of heat loss from entering and exiting a building. In addition having a secure vestibule with direct line of sight from staff to the interior secure door on the vestibule is also the safest procedure.

Recommendation

Add a secure entrance vestibule out in front of the current entry doors. Ensure that staff has appropriate visual access to what would be the interior set of vestibule doors.

Deficiency

Program and Operating Efficiency

This is not a code issue. Presently the building contains a number of spaces that are either unused completely or under-utilized. Those rooms/spaces include the former Industrial Technology area(s), Basement Classroom 1/A, the Weight Room, and Room 31 on the Third Floor. Despite these spaces not being used, or rarely used, they are still being heated minimally which is a waste of district resources.

Recommendation

Space usage and operating costs need to be properly evaluated within the comprehensive study of the entire school district's use of a two (2) campus model.



3. Mechanical

Purpose of Evaluation

Engineering Technologies, Inc. was retained to do an evaluation of the existing mechanical and electrical systems for the Boone Central Public School Facilities at Petersburg, NE.

Information contained in this report relates to the adequacy of the existing mechanical and electrical systems, condition of equipment, code deficiencies, and life safety issues of the existing mechanical and electrical systems.

Data for this report was based on casual field observation; and information obtained from existing drawings. Existing conditions were documented and our findings and recommendations have been included as a part of this engineering evaluation.

Middle School General Information - Petersburg, NE

The original three story school classroom building was built in 1929. In 1968 the gymnasium, locker rooms, and kitchen were built in a standalone structure not connected to the original building. It is also thought that the shop building was built at that time. In 1990 an addition was added that links the gymnasium to the original building adding administration offices, classroom, lunch room, and ADA ramps and lifts to the basement and first level of the building. The final additions were built in 1997 and added a media center, computer room, band room, art room, weight room, and two new locker rooms.

3.A Mechanical Deficiencies

A. Heating Systems

The original 1929 building consists of a low pressure steam heating system utilizing cast iron radiators. The steam system is not trapped and has no boiler feed pumps as the condensate gravity drains back to the boiler. The process for making up the system water level is manual and there is no backflow preventer in the piping, protecting the domestic water system. Steam is supplied from a 1978 Bryant natural gas fired boiler with 924 MBH output. The boiler is not reliable and has recently had some temporary repairs done. It appears to be at the end of its useful life. The heat is distributed throughout the building primarily by cast iron radiators.

Electric heating coils have been added in the last year to the blower coils units that cool the first floor of the 3-story and electric finetube radiators have been added to the basement classrooms and the restrooms. This work was done to provide some redundancy if the boiler failed.

Room 22 between the computer lab and family/consumer science room contains a portable electric heater. The shop and industrial tech areas have a gas fired furnace located within the shop.

The gymnasium utilizes four corner mounted forced air natural gas horizontal unit heaters. The locker rooms each have an 80% gas fired furnace located directly above the space. The kitchen also uses an 80% gas fired furnace that is located up on a mezzanine and is ducted above the lobby ceiling and discharges on the north wall of the Kitchen.





The 1990 Addition contains two forced air 80% natural gas fired furnaces, each located in the classroom closet. One furnace serves the administration offices and the other serves the classroom and lunch room. Air is supplied in the ceiling and utilizes a floor plenum for return air.

The 1997 Addition uses forced air 90% natural gas fired furnaces. The media center and computer room unit is located in a closet located in the computer room. Air is supplied and returned from the ceiling. The band room and the two locker rooms each have their own forced air natural gas furnace as well. The art room and weight room share a furnace, which is located in the storage area located under the art room. The whirlpool room located just off the gym and the weight room both contain an electric heater.

All of the gas furnaces appear to be at least 20 years old and most are not very efficient. The condensing units connected to these furnaces are of various ages, but most of the equipment is near the end of its useful life.

According to the school district, an asbestos abatement has been done at the facility, but a full study should be completed, if not already done, to determine the extent and locations of any other asbestos containing materials which may still be present.

The HVAC equipment is now controlled by stand-alone electric thermostats. There is no building management system which allows remote setpoint adjustment or scheduling of equipment and energy management.

B. Cooling Systems

This building does not contain a central cooling system. In the original building air conditioning is supplied to the basement from two electric blower coil units coupled with air cooled condensing units. A ceiling plenum is used to return air to the blower coil units and wall fans between the classrooms and hallway help circulate air between all spaces. Air conditioning is supplied to the first floor of the original building using electric blower coil units located above classroom ceilings coupled with air cooled condensing units located on the lower roof just outside the building. A window air conditioner is used for room 22 between the computer lab and family/consumer science room. The second floor classrooms have window air conditioning. The shop and industrial tech areas have a furnace located within the shop coupled with an air cooled condensing unit located at the exterior. The gymnasium does not have air conditioning.

The 1990 Addition is air conditioned by furnaces within the classroom closet which are coupled with air cooled condensing units located outside.

The 1997 Addition is air conditioned by furnaces coupled with air cooled condensing units located directly outside of the addition. The media center and computer room units are located in a closet located in the computer room. Air is supplied and returned from the ceiling. The band room and the two locker rooms each have their own furnace and air cooled condensing unit. The art room and weight room share a furnace/condensing unit, which is located in the storage area located under the art room.

C. Ventilation Systems

The restrooms in the basement of the original building have ceiling mounted, switch operated exhaust fans. The main restrooms for the original building are located on the first floor and do not have mechanical exhaust, utilizing operable windows only. The science classroom on the first floor has an exhaust fan located in the room. There are no restrooms located on the second floor.

The existing locker rooms in the 1968 addition have an exhaust and make up air combination unit located directly above the spaces. The Kitchen exhaust hood construction doesn't appear to meet the current mechanical codes and is not of adequate size to properly remove heat and grease laden vapors from the cooking area. A chemical fire suppression system is in place as required by the NFPA Code. The kitchen does contain a mechanical dishwasher but does not utilize any type of exhaust system for steam and heat collection. The kitchen does not utilize a make-up air system.

The gymnasium has a ventilation louver located at the north side of the gym. The restrooms located in the lobby do have ceiling mounted, switch operated exhaust fans. Overall the building ventilation quantities appear to be well below the current Indoor Air Quality guidelines.

D. Plumbing Systems

A lot of the soil, waste and vent piping and domestic water piping is as originally installed. It appears that galvanized steel domestic water piping was installed throughout the original facility. The 1968-1997 additions appear to have copper piping. Some of the original building water piping has been changed out to copper piping. Steel waste and vent piping appears to be prevalent throughout the original building, although some piping has been changed to PVC or cast iron. The plumbing piping in the facility appears to be in average condition based on its age. The basement restrooms in the original building were updated to meet the Americans with Disabilities Act Guidelines during the 1990 addition. The remainder of the restrooms in the original building and 1968 addition do not meet ADA and there are still some old fixtures that aren't in good condition. The 1997 locker rooms have ADA lavatories and water closets, but not showers.

The original building and the 1968 and 1990 additions have a 1-1/4" galvanized steel water service and a 1-1/4" water meter that feeds the entire school. The service is located under counter in classroom T1 in the basement of the original building. There is no backflow preventer installed at the water service or at the make-up piping to the boiler. A 1" cold water stub located directly at the water service is installed under grade and is routed below the 1990 addition to serve the 1968 Kitchen, Gym, and Locker Rooms. The 1997 locker rooms and art rooms are served by a second 1" PVC water service located in a utility room off of the band room.

There is one newer gas fired, 50 gallon domestic hot water heater for the original building. The 1968 addition has a water heater and water softener to serve the kitchen and gym lobby restrooms located above the men's restroom. The 1968 locker rooms are served by a water heater located on the stage. The 1997 locker rooms and art room addition has a 100 gallon, 197 MBH natural gas water heater located in a utility room off the band room.

None of the original building or any additions have fire sprinkler system coverage. If any major work is to be done in the facility, a fire sprinkler system would likely be mandated for the facility by the State Fire Marshal.



3.B Mechanical Recommendations

- A. Upgrade the existing control systems with new digital temperature controls to allow better control and occupancy scheduling for all areas in the facility and increase system energy efficiencies. Provide a new, efficient heating, ventilating and air conditioning system to adequately condition and ventilate the facility, including exhausting at contaminated air stream locations and providing properly conditioned fresh, outdoor air into all normally occupied and learning spaces as recommended by ASHRAE Standard 62 for Indoor Air Quality.
- B. Replace the existing kitchen equipment exhaust hoods with ones that meet current mechanical codes and provide a proper makeup air system.
- C. Provide new automatic fire sprinkler systems to provide coverage for the entire facilities. A fire sprinkler system can also help save insurance costs in addition to the obvious life safety benefits.
- D. Remove the old plumbing fixtures in areas which have not been remodeled and provide new fixtures which are operational and meet ADA accessibility guidelines. Provide a new backflow prevention device at the water service entrances to assure no cross contamination of the public water system.
- E. Remove the existing galvanized steel domestic water piping where it is still in place and provide new copper water piping systems. This would remove any lead from the drinking water system.



4. Electrical

4.A Electrical Deficiencies

A. Electrical Service and Distribution

There are four electrical services for the facility which extend from an overhead pole mounted transformer to main distribution panels. In the 1929 Building, there is a 400 amp 120/240 volt single phase main distribution panel that was installed recently and it has some spare capacity. In the 1968 Gymnasium, there is a 200 amp 120/240 volt single phase main distribution panel and a 400 amp 120/240 volt single phase main distribution panel. Those panels are obsolete and in poor condition. The electrical service has no spare capacity or space for future loads. In the 1960's Shop Building, there is a 200 amp 120/240 volt single phase main distribution panel.

There are many distribution panels in the older parts of the facility which are in poor condition or are obsolete. Spare capacity and/or space for future loads is not available in most of these panels. There are a few newer, breaker style panels which are in good condition and would have parts available.

It did not appear that a bonding jumper was provided around the water meter, which is required by the NEC.



B. Lighting, Receptacles, and Branch Circuits

The majority of the facility utilizes T-8 fluorescent fixtures in the classrooms and some incandescent fixtures still exist in the 1929 corridors and restrooms. T-5 high bay fluorescent lightings is used above the playing surface in the gym. Some of the light fixtures are in poor condition and lighting levels in several areas are not at an acceptable level for a learning environment. The newer lighting in the gym serves that space well.



Emergency egress lighting is inadequate in most areas of the building, including in stairways, corridors, and windowless classrooms and on the exterior of the building.

Exit lights do not have battery backup or another source of emergency power as required by codes.

Electrical receptacles throughout are a mix of non-grounding and grounding type devices. These appear to be in fair condition. For the most part, duplex outlets in locker rooms, restrooms within 6'-0" of sinks, on exterior of building, in shop or maintenance bays, and in the kitchen area did not appear to be ground fault circuit interrupter (GFCI) protected, as required by current codes or were nonexistent. Several classrooms and other areas are in need of additional receptacles and circuits due to new technologies, visual aids and other equipment, which has been added in the facility throughout the years.

C. Fire Alarm Systems

A Simplex fire alarm control panel is located in the north entry of the 1968 addition. Detection and notification was observed in most areas. Pull stations are installed at all exits. Fire alarm systems appear to be adequate and in fair condition, but this system may not handle future additions and/or major renovations. It did not appear that the gym had a fire alarm voice evacuation system, which is required by current NFPA codes.

D. Special Systems

A synchronous clock system was not observed. It appeared that all clocks were 120 volt plug in units or battery operated.

Data and telecom cabling in several areas is not supported in accordance with current codes or standard installation procedures.

CODE COMPLIANCE ISSUES

The buildings do not have coverage by an automatic fire sprinkler system, a life safety requirement of NFPA 13.

The combustion air louvers for the boiler in the original building appear to be currently short of the air volume required by the International Mechanical Code.

There are no backflow prevention devices on the water service entrance or boiler make-up water. This is recommended to assure that no cross contamination of water systems occurs and may be mandated by the City.

The facility does not meet ADA accessibility guidelines that relate to mechanical and electrical systems.

The facility ventilation system does not meet current ASHRAE Indoor Air Quality guidelines. Proper exhaust is not provided to remove odors and fumes from spaces and proscriptive amounts of fresh air is not being provided to all spaces for a healthy learning environment.

The current kitchen equipment hood construction and size does not meet the current International Mechanical Code and there is not proper makeup air.

Emergency lighting is not adequate and does not allow safe egress from the facility.

There are no boiler emergency shutdown switches located adjacent to boiler room doors for most of the boilers. These shutdown switches are required in accordance with current State Boiler and Pressure Vessel Codes.

Exit signage does not have battery backup capabilities, correct chevron sizes, and additional signs are needed to mark egress openings. This is required by Life Safety Codes.

The Fire Alarm notification system does not appear to meet current ADA guidelines. A fire alarm voice evacuation system has not been provided for the gyms to satisfy current NFPA codes for a place of assembly.

GFCI outlets have not been provided in the kitchen, locker rooms, and other areas as required by the NEC.

4.B Electrical Recommendations

- A. Provide boiler shutdown switches and engraved labels as required by the State Boiler and Pressure Vessel Codes.
- B. Install a new electrical service and main distribution panel or switchboard for the school, sized for the entire facility and future additions.
- C. New branch circuit panels should be installed throughout the school. Panels should be sized for existing and future loads.
- D. Provide new, more efficient LED lighting throughout both facilities. Light fixture selections shall be made to provide the most cost effective, efficient, and appropriate style for the area served and lighting levels shall be designed to the specific task. Additional lighting controls should be utilized, including occupancy sensors, time based controls, photocells, etc., as required by state energy codes.
- E. Update all emergency egress and exit lighting throughout.
- F. Provide additional receptacles and circuits in classrooms and other areas, as needed. Provide GFCI type outlets for areas required by the NEC, including locker rooms, restrooms, within 6'-0" of sinks, in kitchens, and on exterior of buildings.
- G. If an addition or major renovation is planned, then a new addressable fire alarm system should be installed throughout, with voice evacuation capabilities for the gyms.
- H. If an addition or major renovation is planned for the facility, then a new synchronous clock, class bell, and paging system should be considered.



Opinion of Probable Cost

Code and ADA Improvement Costs:

Three-Stop Elevator at 1929 Building (Includes shaft and M/E costs)	\$215,000
New Telescoping Stands (Bleachers)	\$87,000
New Code Compliant Fire Escape	\$23,000
Demo/Concrete/Walls/Doors/Finishes/Misc.	\$181,835

Mechanical Improvement Costs:

Upgrade Controls, HVAC System	\$1,082,000
Replace Kitchen Exhaust Hood, Add Make-up Air	\$32,000
Install Fire Sprinkler System	\$132,525
Upgrade Plumbing Fixtures	\$42,000
Replace Galvanized Water Piping w/ Copper	\$56,000

Electrical/Special Systems Improvement Costs:

Upgrade Electric Service, Panels & Receptacles	\$219,000
Replace Lighting with LED Fixtures	\$198,000
Replace Fire Alarm System and Clock/Bell/Paging System	\$94,000

Subtotal Construction Costs = \$2,362,360

Overhead (10%)	\$236,236
Profit (5%)	\$129,390
Builder's Risk (0.8%)	\$21,828
Bond (1.5%)	\$41,255
Contingency (5%)	\$139,580

OPINION OF PROBABLE COST = \$2,930,649

NOTE: ALL PROJECTED COSTS REPRESENT 2019 CONSTRUCTION COSTS

This policy is adopted pursuant to the Political Subdivisions Construction Alternatives Act (NEB. REV. STAT. § 13-2901 through § 13-2914).

The board shall adopt a resolution by a two-thirds affirmative vote selecting the design-build contract delivery system prior to proceeding with any of the steps involved with solicitation or execution of any construction contract.

Definitions. For purposes of this policy:

1. Board means the District's Board of Education.
2. Department means the Nebraska Department of Education.
3. Design-Build Contract (DB Contract) means a contract which is subject to qualification-based selection between the District and a Design-Builder to furnish (a) architectural, engineering, and related design services for a project pursuant to the Nebraska Political Subdivisions Construction Alternatives Act (Act) and (b) labor, materials, supplies, equipment, and construction services for a project pursuant to the Act.
4. Design-Builder means a legal entity which proposes to enter into a DB Contract which is subject to qualification-based selection pursuant to the Act.
5. District means Boone Central Public Schools.
6. NEARA means the Nebraska Engineers and Architects Regulation Act.
7. Performance-Criteria Developer (PCD) means any person licensed or any organization issued a certificate of authorization to practice architecture or engineering pursuant to the NEARA who is selected by the District pursuant to this policy to assist the District in the development of Project Performance Criteria, Requests For Proposals, evaluation of Proposals, evaluation of construction under a DB Contract to determine adherence to the Project Performance Criteria, and any additional services requested by the District to represent its interests in relation to a project.
8. Project Performance Criteria means the performance requirements of the project suitable to allow the Design-Builder to make a Proposal. Performance requirements include the following, if required by the project: capacity, durability, standards, ingress and egress requirements, description of the site, surveys, soil and environmental information concerning the site, interior space requirements, material quality standards, design and construction schedules, site development requirements, provisions for utilities, storm weather retention and disposal, parking requirements, applicable governmental code requirements, and other criteria for the intended use of the project.
9. Proposal means an offer in response to a Request For Proposals ("RFP") by a Design-Builder to enter into a DB Contract for a project pursuant to the Act.

10. Act means the Nebraska Political Subdivisions Construction Alternatives Act.
11. Request for Proposals (RFP) means the documentation by which the District solicits Proposals.
12. Superintendent means the District's Superintendent of Schools.

Procedures. The District shall follow the procedures below in connection with any DB Contract.

1. Rules and Procedures for Selecting and Hiring a PCD for a Specific Project.

- A. The District shall encourage eligible persons or organizations who desire to provide services to the District as a PCD to submit a statement of qualifications and performance data to the District. At least thirty days prior to selecting and hiring a PCD, the District shall publish notice in a newspaper of general circulation in the District that it is seeking a PCD for a design-build project. The notice shall include the following:
 - (1) A general description of the Design-Build project;
 - (2) Directions regarding how interested persons or organizations can apply for consideration by the District;
 - (3) The date by which persons or organizations must submit their applications; and
 - (4) A statement that any person or organization applying for consideration by the District must obtain a copy of the District's Design-Build Contract Policy from the Superintendent.
- B. To apply to be the District's PCD, applicants must submit a current statement of qualifications and performance data to the District. The statement of qualifications must include evidence that the applicant is licensed or certified to practice architecture or engineering pursuant to the NEARA. Applicants must update any information provided to the District to reflect any changed conditions of the applicant.
- C. Applicants shall first be certified by the Superintendent as qualified to act as a PCD for the District. In order to certify an applicant, the Superintendent shall make a finding that a PCD is fully qualified to render the required service. Factors to be considered in making this finding shall include capabilities to perform, adequacy of personnel, past record and performance, and experience; and may also include consideration of recent, current, and projected workloads; experience; equipment and facilities; promptness, and the quality of work previously done by applicant; suitability to the particular task; willingness to meet time and budget requirements; and such other qualities as are found necessary to consider in order to determine whether or not, if awarded the contract, the applicant could perform it strictly in accordance with its terms capabilities to perform.
- D. The Board shall evaluate each qualified applicant's current statement of qualifications and performance data. The Board shall conduct discussions with, and may require public presentations by no less than three applicants regarding their qualifications, approach to the project, ability to furnish the required service, and other factors identified above.

- E. The Board shall select, in order of preference, at least three applicants deemed to be most highly qualified to perform the required services after considering the factors outlined above.
- F. The Board shall negotiate a contract with the most qualified applicant for compensation which the Board determines is fair and reasonable. In making this determination, the Board shall conduct a detailed analysis of the cost of the professional services required in addition to considering their scope and complexity. For all lump-sum or cost-plus-a-fixed-fee professional service contracts, the Board shall require the applicant receiving the award to execute a certificate stating that wage rates and other factual unit costs supporting the compensation are accurate, complete, and current at the time of contracting. Any contract under which such a certificate is required shall contain a provision that the original contract price and any additions thereto shall be adjusted to exclude any significant sums by which the Board determines the contract price had been increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs. All such contract adjustments shall be made within one year following the end of the contract.
- G. If the Board is unable to negotiate a satisfactory contract with the applicant considered to be the most qualified at a price the Board determines to be fair and reasonable, it shall terminate negotiations with that applicant. The Board may then undertake negotiations with the second most qualified applicant. If the Board fails to reach an agreement with the second most qualified applicant, it shall terminate negotiations with that applicant. The Board shall then undertake negotiations with the third most qualified applicant.
- H. If the Board is unable to negotiate a satisfactory contract with any of the selected applicants, it shall either select additional applicants in order of their competence and qualification and continue negotiations in accordance with this policy until an agreement is reached or review the agreement under negotiation to determine the possible cause for failure to achieve a negotiated agreement.
- I. The Board may designate a committee to carry out any or all of the Board's duties under the PCD selection section of this policy, provided that the Board must approve any agreement with an applicant prior to its execution. Any such committee must have among its membership at least one person who is licensed to practice architecture or engineering pursuant to the NEARA.
- J. The public shall not be excluded from the meetings or proceedings under this section of this policy in accordance with the Open Meetings Act.
- K. The contract between the District and the PCD shall contain a prohibition against contingent fees as follows: "The PCD warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the PCD, to solicit or secure this agreement and that the PCD has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the PCD, any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from the award or the making of this agreement." Upon violation of such provision, the District shall have the right to terminate the agreement without liability and, at its discretion, to deduct from the contract price, or otherwise recover, the full amount of such fee, commission, percentage, or consideration.

- L. The PCD is ineligible to be included as a provider of any services in a Proposal for the project on which it has acted as a PCD.
- M. A PCD may not be employed by or may not have a financial or other interest in a Design-Builder that will submit a Proposal.

2. Procedures and standards to be used to prequalify Design-Builders.

- A. The District, with the help of the PCD, shall prepare a request for letters of interest. The request for letters of interest shall:
 - (1) Describe the project in sufficient detail to permit a Design-Builder to submit a letter of interest;
 - (2) Be published in a newspaper of general circulation within the District at least 30 days prior to the deadline for receiving letters of interest; and
 - (3) Be sent by first-class mail to any Design-Builder upon request.
- B. Letters of interest shall be reviewed by the District in consultation with the PCD. The District and the PCD will evaluate prospective Design-Builders based on the information submitted to the District in response to the request for letters of interest.
- C. The District shall select at least three prospective Design-Builders, except that if only two Design-Builders have submitted letters of interest, the District shall select at least two prospective Design-Builders. Such selected Design-Builders shall be considered prequalified and eligible to receive and respond to the RFP.
- D. The District and PCD shall use the following standards when selecting which prospective Design-Builders to prequalify: capabilities to perform, adequacy of personnel, past record and performance, and experience; and may also include consideration of recent, current, and projected workloads; experience; equipment and facilities; promptness, and the quality of work previously done by applicant; suitability to the particular task; willingness to meet time and budget requirements; and such other qualities as are found necessary to consider in order to determine whether or not, if awarded the contract, the applicant could perform it strictly in accordance with its terms capabilities to perform.

3. Procedures for the preparation and content of RFPs.

- A. The District, with the help of the PCD, shall prepare the RFP, which shall contain:
 - (1) The identity of the school district for which the project will be built and will execute the Design-Build Contract;
 - (2) A copy of this Design-Build Contract Policy and all other policies adopted by the District relating to the DB Contract;
 - (3) The proposed terms and conditions of the DB Contract, including any terms and conditions which are subject to further negotiation. The proposed general terms and conditions shall be consistent with nationally recognized model general terms and conditions which are standard in the design and construction industry in Nebraska. The proposed terms and conditions may set forth an initial determination of the

manner by which the Design-Builder selects any subcontractor and may require that any work subcontracted be awarded by competitive bidding;

- (4) A project statement which contains information about the scope and nature of the project;
- (5) Project Performance Criteria;
- (6) Budget parameters for the project;
- (7) Any bonds or insurance required by law or as may be additionally required by the District;
- (8) The criteria for evaluation of Proposals and the relative weight of each criterion;
- (9) A requirement that the Design-Builder provide a written statement of its proposed approach to the design and construction of the project, which may include graphic materials illustrating the proposed approach to design and construction but shall not include price proposals;
- (10) A requirement that the Design-Builder agree to the following conditions:
 - (i) An architect or engineer licensed to practice in Nebraska will participate substantially in those aspects of the offering which involve architectural or engineering services;
 - (ii) At the time of the design-build offering, the Design-Builder will furnish to the Board a written statement identifying the architect or engineer who will perform the architectural or engineering work for the design-build project;
 - (iii) The architect or engineer engaged by the Design-Builder to perform the architectural or engineering work with respect to the design-build project will have direct supervision of such work and may not be removed by the Design-Builder prior to the completion of the project without the written consent of the Board;
 - (iv) A Design-Builder offering design-build services with its own employees who are design professionals licensed to practice in Nebraska will: (a) comply with the NEARA by procuring a certificate of authorization to practice architecture or engineering and (b) submit proof of sufficient professional liability insurance; and
 - (v) The rendering of architectural or engineering services by a licensed architect or engineer employed by the Design-Builder will conform to the NEARA and rules and regulations adopted under the Act; and
- (11) Other information the District chooses to require.

B. At least 30 days prior to the deadline for receiving and opening Proposals, the notice of the RFP shall be:

- (1) Published in a newspaper of general circulation within the District;
- (2) Filed with the Department; and
- (3) Sent by first-class mail to the prequalified Design-Builders only.

4. Procedures for preparing and submitting Proposals.

- A. Prequalified Design-Builders shall prepare and submit Proposals as required by the RFP.
- B. All Proposals shall be sealed. Proposals shall not be opened until expiration of the time established for making Proposals as set forth in the RFP.
- C. Proposals may be withdrawn at any time prior to acceptance.
- D. The District has the right to reject any and all Proposals except for the purpose of evading the law. The District may thereafter solicit new Proposals using the same or a different Project Performance Criteria.

5. Procedures for evaluating Proposals.

- A. The District may only proceed to negotiate and enter into a DB Contract if there are at least two proposals from prequalified Design-Builders.
- B. The District shall refer the proposals for recommendation to a selection committee. The selection committee shall be a group of at least five persons designated by the District. Members of the selection committee shall include (1) members of the school board, (2) members of the school administration or staff, (3) the school's architect or engineer (4) any person having special expertise relevant to selection of a design-builder under the Act, and (5) a resident of the District other than an individual included in subdivisions (1) through (4) of this subsection. A member of the selection committee designated under subdivision (4) or (5) of this subsection shall not be employed by or have a financial or other interest in a design-builder who has a proposal being evaluated and shall not be employed by the District or the school's architect or engineer.
- C. The selection committee and the District shall evaluate proposals taking into consideration the criteria enumerated in subdivisions (1) through (7) of this subsection with the maximum percentage of total points for evaluation which may be assigned to each criterion set forth following the criterion. **(The percentages listed below must be modified to equal 100% at the time the Board of Education resolves to selecting the Design Build Contract Delivery System for a specific project)** The following criteria shall be evaluated, when applicable:
 - (1) The financial resources of the design-builder to complete the project (up to ten percent);
 - (2) The ability of the proposed personnel of the design-builder to perform (up to thirty percent);
 - (3) The character, integrity, reputation, judgment, experience, and efficiency of the design-builder (up to thirty percent);
 - (4) The quality of performance on previous projects (up to thirty percent);
 - (5) The ability of the design-builder to perform within the time specified (up to ten percent);

- (6) The previous and existing compliance of the design-builder with laws relating to the contract (up to ten percent); and
- (7) Such other information as may be secured having a bearing on the selection (up to twenty percent);

The records of the selection committee in evaluating proposals and making recommendations shall be considered public records for purposes of NEB. REV. STAT. § 84-712.01.

- D. The District shall then evaluate and rank each proposal on the basis of best meeting the criteria in the request for proposals and taking into consideration the recommendation of the selection committee.

6. Procedures for Negotiations between the District and Design-Builders Submitting Proposals Prior to the District's Acceptance of a Proposal.

- A. The District may attempt to negotiate a DB Contract with the highest ranked Design-Builder selected by the Board and may enter into a DB Contract after negotiations.
- B. The negotiations shall include a final determination of the manner by which the design-builder selects a subcontractor.
- C. If the District is unable to negotiate a satisfactory DB Contract with the highest ranked Design-Builder, it may terminate negotiations with that Design-Builder. The District may then undertake negotiations with the second highest ranked Design-Builder and may enter into a DB Contract with that Design-Builder after negotiations.
- D. If the District is unable to negotiate a satisfactory DB Contract with the second highest ranked Design-Builder, it may terminate negotiations with that Design-Builder. The District may then undertake negotiations with the third highest ranked Design-Builder, if any, and may enter into a DB Contract with that Design-Builder after negotiations.
- E. If the District is unable to negotiate a satisfactory DB Contract with any of the ranked Design-Builders, it may either revise the RFP and solicit new Proposals or cancel the design-build process.
- F. If the District is able to negotiate a satisfactory contract with a design-builder, the District shall file a copy of all design-build contract documents with the State Department of Education within thirty days after their full execution. Within thirty days after completion of the project, the design-builder shall file a copy of all contract modifications and change orders with the State Department of Education.

7. Procedures for Filing and Acting on Formal Protests Relating to the Solicitation or Execution of DB Contracts.

- A. Definitions.
 - (1) Interested party shall mean an actual or prospective bidder whose direct economic interest would be affected by the award of a contract by the District to another party or by the failure of the District to award a contract to such actual or prospective bidder.

- (2) Protest shall mean a written objection by an interested party on any phase of the bidding process, including specification, preparation, bid solicitation, and intent to award.

B. Right to Protest. An interested party may protest to the Superintendent. The protest shall be submitted in writing on company letterhead within five working days after public notice of the bid. Protests based on alleged apparent improprieties in a solicitation or other request for proposals must be filed before bid opening or the closing date for receipt of proposals. In all other cases, the protest must be filed within five working days following the selection of the design-builder. To expedite handling of protests, the envelope containing the protest should be clearly labeled "Protest". The written protest shall include as a minimum the following:

- (1) The name and address of the interested party;
- (2) Appropriate identification of the relevant solicitation, and if a bid has been opened, its number, and date of opening;
- (3) A detailed statement of reasons for the protest;
- (4) Supporting, exhibits, evidence, or documents to substantiate any claims unless not available within the filing time, in which case the expected availability date shall be indicated; and a list of all persons who have knowledge of facts relevant to the protest; and
- (5) The action(s) the protestor desires the school district to take to resolve the protest.

The Superintendent will immediately decide upon receipt of the protest whether or not the award of a contract shall be delayed, or if the protest is timely received after the award, whether the performance of the contract should be suspended. The school district shall not proceed further with the solicitation or with the award of the contract and shall suspend performance under the contract, if awarded, unless the Superintendent makes a written determination that the protest is clearly without merit or that award of the contract without delay is necessary to protect the substantial interests of the District.

C. Authority to Resolve Protests. Prior to the commencement of an administrative review by the Board concerning any protest, the Superintendent shall attempt to resolve any protest filed by an interested party concerning any solicitation. If the protest is not resolved by mutual agreement, the Superintendent shall create and deliver a Decision to the protestor within a reasonable time after the written protest was received. The Decision shall include a written summary of the Superintendent's investigation and a recommendation regarding the outcome of the protest. The Decision shall (1) state the reasons for the action taken, and (2) inform the interested party of their right to the administrative review by the Board. A copy of the Decision shall be mailed or otherwise furnished immediately to the interested party and any other party intervening protester and all other bidders. If not satisfied with the decision of the Superintendent, any interested party protester may appeal to the Board, but the decision shall be final unless the interested party protester files a timely appeal with the Board.

D. Board Appeal Procedures. Any interested party protester, within five working days of receipt of a decision of the Superintendent, may file with the Superintendent a written notice of

appeal for an administrative review before the Board. The Notice of Appeal must clearly state the action protested and the basis of appeal. The Board will conduct an administrative review at its next regularly scheduled meeting or at a special meeting. The school district board of education shall consider the Decision of the Superintendent and shall make the final decision on the protest. The school district board of education's decision shall be final.

8. **Refinements and Changes.** A DB Contract may be conditioned upon later refinements in scope and price and may permit the District, in agreement with the Design-Builder, to make changes in the project without invalidating the DB Contract. Later refinements shall not, however, exceed the scope of the project statement contained in the RFP.
9. **Projects Excluded.** The District shall not use a design-build contract for any construction project excluded by NEB. REV. STAT. § 13-2914 or any other applicable law.

Date of Adoption: June 10, 2019

INTERLOCAL AGREEMENT

This Agreement is made and entered into by and between Boone County School District 06-0001, a/k/a Boone Central Public School District (Boone Central), and Madison County School District 59-0013, a/k/a Newman Grove Public School District (Newman Grove) pursuant to the Interlocal Cooperation Act, NEB. REV. STAT. §§ 13-801 through 13-827, authorizing two or more public entities to enter into an agreement for joint or cooperative action, hereinafter collectively referred to as “the School Districts.”

NOW, THEREFORE, in consideration of the mutual covenants herein contained, the parties agree as set forth below.

1. **Purpose of the Agreement.** The purpose of this Agreement is to establish a cooperative relationship between the School District for purposes of high school student extra-curricular activities programs.
2. **Term of the Agreement.** The term of this Agreement shall be for two years beginning on August 1, 2018, and ending on July 31, 2020.
3. **Extension of the Agreement.** The term of this Agreement may be extended for any further term or terms as the participating school district boards of education may from time to time mutually agree.
4. **Amendment(s) to the Agreement.** Any amendment(s) to this Agreement shall be valid only upon the mutual agreement of the Boards of Education of the Existing Districts. Such amendment(s) must be reduced to writing and approved by formal action of the board of education of each of the Existing School Districts.
5. **Retention of Identities.** Boone Central and Newman Grove shall each retain their separate identities for all purposes except those specified in this agreement for purposes of cooperative activity programs. This agreement shall not be deemed a reorganization of school district and boundaries of the School Districts shall remain unchanged by this Agreement and shall remain as they exist as of the effective date of this agreement, or as they may subsequently be changed in conformity with law. Notwithstanding the foregoing, the name of the cooperative athletic program and teams thereunder shall be Boone Central/Newman Grove, though the uniforms worn by activities teams may reflect the name of one of the participating School Districts or the other. Each party reserves the right to enforce its own rights, obligations, or benefits of this Agreement.
6. **Administration.** The Boone Central and Newman Grove Superintendents shall be responsible for administering the cooperative undertaking described in this Agreement. The Administrator, with the approval from the boards of education of each of the Districts, may take any action authorized, either explicitly or implicitly, by the Interlocal Cooperation Act, including any action that may be necessary to perform the duties and functions as provided in this Agreement.
7. **Terms of Cooperative Activity Program.** Boone Central and Newman Grove shall each continue to have activity programs and separate membership in the Nebraska School Activities Association (NSAA), and employ and assign certificated and non-certificated personnel to act as athletic directors, coaches and sponsor of such activities. The terms of the cooperative activity program shall be as follows:

- a. **Joint Cooperative Activities:** The School District shall jointly offer and participate in the following NSAA sanctioned activities in grade 9 through 12 at the Varsity, Junior Varsity levels of competition:
- i. **Football**
 - ii. **Volleyball**
 - iii. **Softball**
 - iv. **Cross-Country (boys and girls)**
 - v. **Basketball (boys and girls)**
 - vi. **Wrestling**
 - vii. **Track and Field (boys and girls)**

[Hereinafter “Joint Cooperative Activities”].

- b. **Athletic Coaches:** All athletic coaches shall be paid by the school district by which they are employed based upon the Boone Central extra-duty schedule set forth in the Boone Central Public School/Boone Central Education Association negotiated agreement. Boone Central shall pay all costs for the coaches for all athletic activities, including compensation for coaches at no cost to Newman Grove by reimbursement to Newman Grove for all coaches’ salaries and benefits (retirement, FICA and FUTA); such payment to be made on or before June 30 following the end of each activity school year.
- c. **Fund Accounting:** Boone Central shall provide and pay for the cost of all uniforms, equipment, balls, entry fees, meals and lodging, and officials for the joint cooperative activities. Boone Central will appropriately account for and record all transactions encompassed as a result of the cooperative for each individual activity. Newman Grove shall pay a share of the coaching salaries pursuant to the Proportional Factor set forth below. The expense and revenue records maintained by Boone Central will be annually examined by a certified public accountant.
- i. **The Proportional Factor:** The proportional cost shall be determined by dividing the total cost of the coaching salaries for each activity by the total number of participants per activity by; and then multiplying the number of Newman Grove participants per activity. Participant numbers shall be determined based on the certified NSAA activity roster for each activity. Newman Grove shall make payment to Boone Central following each activity season based on the proportional factor.

Example (Volleyball):

Total participants listed on NSAA roster = 25

Total Newman Grove participants on NSAA roster = 5

Total coaching salaries, plus benefits (2 @ \$4,000/each) = \$8,000

$\$8,000/25 = \320

$\$320 \times 5 \text{ Newman Grove Participants} = \$1,600$

- ii. **Application of the Factor:** The Factor shall apply to each activity within the Joint Cooperative.
- d. **Gate Receipts to Contests:** All gate receipts for all Joint Cooperative Activities held in Albion, Newman Grove or Petersburg facilities and playing fields, or other locations, shall collected, and shall be paid to Boone Central.
- e. **Uniforms:** ~~Each School District shall contribute existing uniforms, as needed, for teams participating in Joint Cooperative Activities. All new or replacement uniforms and equipment for each sport shall either represent both schools or reflect the Cardinal mascot. All uniform costs are the responsibility of Boone Central.~~
- *Item "e" Uniform Amendment Attached
- Amendment 1 - 10/8/18
 - Amended 2 - 6/10/19
- f. **Scheduling of Practices, Contests, Games and Competitions:** The sites and scheduling of practices and contest, games or competitions shall be determined jointly by the administration at Boone Central and Newman Grove.
- g. **Contracting and Assignment of Officials:** Boone Central shall be responsible for contracting with, and assigning game and contest officials and judges for all Joint Cooperative Activities, and paying all costs for such officials and judges, including per contest or games fee and any additional costs, such as mileage.
- h. **Activity Tickets or Passes:** The School Districts shall jointly agree upon the price of the Annual Activity Tickets or Passes for all students in each school district. Students at both Boone Central and Newman Grove must pay for their own activity ticket at the beginning of the school year. Activity Ticket proceeds will be paid to Boone Central.

8. Indemnification and Insurance:

- a. Boone Central hereby agrees to indemnify and hold harmless, to the fullest extent allowed by law, Newman Grove and its agents and employees against all losses, claims, damages, and expenses, including attorneys' fees, arising out of or resulting from the performance of this Agreement by Boone Central.
- b. Newman Grove agrees to indemnify and hold harmless, to the fullest extent allowed by law, Boone Central, its agents and employees from and against all losses, claims, damages, and expenses, including attorneys' fees arising out of or resulting from the performance of this Agreement by Newman Grove.
- c. Both parties agree to provide at their own expense liability insurance to indemnify themselves in the event that they become liable for the payment of a judgment based upon their acts or omissions, or the acts or omissions of their agents or employees in performing this Agreement.

- 9. Modification:** This Agreement may be modified by written agreement of the parties.
- 10. Manner of Acquiring, Holding, and Disposing of Real and Personal Property.** The Parties' respective governing boards shall determine the manner of acquiring, holding, or disposing of real property in the event that such a need arises. In no event shall the Superintendents/Administrators have the authority to acquire real property on behalf of the Parties. The Superintendents/Administrators shall have the authority to acquire and hold any personal property that is needed or required for the implementation of any purpose of this Agreement, provided that the board of the purchasing school district has adopted a budget authorizing or accounting for such a purchase. The title to all such personal property shall be held in the name of the acquiring party for the benefit of all School Districts.
- 11. Financing and Budgeting.** Each party will budget separately to pay the costs and expenses that it will reasonably and necessarily incur to fulfill its obligations under this Agreement.
- 12. Taxes.** This Agreement does not grant the School Districts any authority to levy, collect, or account for any tax authorized under sections 13-318 through 13-326 or 13-2813 through 13-2816. The School District owning the Property will be liable for any real estate tax or assessment on such Property.
- 13. Nondiscrimination.** The School Districts shall not discriminate against any employee or applicant who is to be employed for performance of this Agreement with respect to his or her hire, tenure, terms, conditions, or privileges of employment, because of his race, color, religion, sex, disability, or national origin.
- 14. Employment Eligibility Verification.** The School Districts shall use a federal immigration verification system to determine the work eligibility status of employees hired on or after October 1, 2009 and who are physically performing services within the State of Nebraska. If a party employs or contracts with any subcontractor in connection with this Agreement, the contracting party shall include a provision in the contract requiring the subcontractor to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska.
- 15. Termination and Disposition of Property:** This Agreement may be terminated by either party by giving to the other party written notice of its intention to terminate at least six (6) months prior to the proposed date of termination. Upon termination, all equipment, fixtures and funds remaining shall stay with the Boone Central.
- 16. Assignment:** This Agreement shall be binding upon and inure to the benefit of the School Districts and their successors or assigns; provided, this Agreement shall not be assigned or otherwise transferred to a third party without the prior written consent of the other School Districts hereto.
- 17. Notices:** All notices or other communications which are required or permitted herein shall be in writing and sufficient if delivered personally, sent by facsimile transmission followed by written confirmation of receipt, sent by overnight commercial air courier (such as Federal Express), or sent by registered or certified mail, postage prepaid, return receipt requested, to the parties at their addresses official school district office.

18. Governing Law: This Agreement shall be governed by and interpreted in accordance with the statutory and decisional law of the State of Nebraska.

19. Entire Agreement: This Agreement constitutes the entire Agreement of the parties with respect to the subject matter hereof. All prior agreements, representations, statements, and negotiations are hereby superseded. This Agreement may be amended only by a writing executed by both parties.

20. Effective Date: The Effective Date shall be August 1, 2018. All requirements for periodic meetings or action shall date from the Effective Date of this Agreement.

EXECUTED this ____ day of _____, 2017.

**BOONE COUNTY SCHOOL DISTRICT 06-0001, A/K/A BOONE
CENTRAL PUBLIC SCHOOL DISTRICT**

By: _____
President of the Board of Education

ATTEST:

EXECUTED this ____ day of _____, 2017.

**MADISON COUNTY SCHOOL DISTRICT 59-0013, A/K/A NEWMAN
GROVE PUBLIC SCHOOL DISTRICT**

By: _____
President of the Board of Education

ATTEST:

AMENDMENT (1) TO BOONE CENTRAL/NEWMAN GROVE INTERLOCAL ATHLETICS AGREEMENT

Section 7.e. of the Boone Central/Newman Grove Interlocal Athletics Agreement dated October 9, 2017 is hereby modified in its entirety and replaced with the following:

Section 7 Terms of Cooperative Activity Program.

e. Uniforms: Each School District shall contribute existing uniforms, as needed, for teams participating in Joint Cooperative Activities. Representation for all new or replacement uniforms and equipment are as follows:

- Cross Country - shall either represent both schools or reflect the Cardinal mascot.
- Football - shall either represent both schools or reflect the Cardinal mascot.
- Volleyball - shall either represent both schools or reflect the Cardinal mascot.
- Softball - shall either represent both schools or reflect the Cardinal mascot.
- Basketball - shall either represent both schools or reflect the Cardinal mascot.
- Track and Field - shall either represent both schools or reflect the Cardinal mascot.
- Wrestling – shall be allowed the continued use of “Boone Central”.

EXECUTED this ____ day of _____, 2018.

EXECUTED this ____ day of _____, 2018.

BOONE COUNTY SCHOOL DISTRICT 06-0001
A/K/A BOONE CENTRAL PUBLIC SCHOOL DISTRICT

MADISON COUNTY SCHOOL DISTRICT 59-0013
A/K/A NEWMAN GROVE PUBLIC SCHOOL DISTRICT

By: _____
President of the Board of Education

By: _____
President of the Board of Education

ATTEST:

ATTEST:

Boone Central School Superintendent

Newman Grove School Superintendent

AMENDMENT (2) TO BOONE CENTRAL/NEWMAN GROVE INTERLOCAL ATHLETICS AGREEMENT

Section 7.e. of the Boone Central/Newman Grove Interlocal Athletics Agreement dated October 9, 2017 is hereby modified in its entirety and replaced with the following:

Section 7 Terms of Cooperative Activity Program.

e. Uniforms: Each School District shall contribute existing uniforms, as needed, for teams participating in Joint Cooperative Activities. All new or replacement activity team uniforms will reflect the name "Boone Central" and/or "Cardinals". All uniform costs are the responsibility of Boone Central.

EXECUTED this ____ day of _____, 2019.

EXECUTED this ____ day of _____, 2019.

**BOONE COUNTY SCHOOL DISTRICT 06-0001
A/K/A BOONE CENTRAL PUBLIC SCHOOL DISTRICT**

**MADISON COUNTY SCHOOL DISTRICT 59-0013
A/K/A NEWMAN GROVE PUBLIC SCHOOL DISTRICT**

By: _____
President of the Board of Education

By: _____
President of the Board of Education

ATTEST:

ATTEST:

Boone Central School Superintendent

Newman Grove School Superintendent