

Board of Education Regular Meeting  
Monday, June 12, 2023 5:30 PM  
McKinley Education Center  
301 West F Street  
North Platte, NE 69103-1557

1. Call to Order
2. Roll Call
3. Posting of the Open Meetings Act
4. Approve the publication of the June 12, 2023, regular meeting of the Board of Education
5. Approve the agenda for the June 12, 2023, regular meeting of the Board of Education
6. Pledge of Allegiance and Announcements
7. Communications
  - 7.1. Foundation Report/Staff Recognitions
  - 7.2. Superintendent's Report
  - 7.3. Board Comments
  - 7.4. Committee Reports
    - 7.4.1. June 6, 2023, meeting of the Personnel, American Civic, Curriculum, Student Services, and Communication subcommittee
    - 7.4.2. June 8, 2023, meeting of the Finance, Facilities, Operations and Legislation subcommittee
8. Consent Agenda
  - 8.1. Approve the minutes of the May 8, 2023, regular meeting of the Board of Education
  - 8.2. Approve the minutes of the June 6, 2023, meeting of the Personnel, American Civic, Curriculum Student Services and Communication subcommittee of the Board of Education

- 8.3. Approve the minutes of the June 8, 2023, meeting of the Finance, Facilities, Operations and Legislation subcommittee of the Board of Education
- 8.4. Accept the resignation of Nancy Fleecs effective on or about May 24,2023
- 8.5. Approve the teaching contract for Kaitlin Rudesill effective for the 2023-2024 school year
- 8.6. Approve the teaching contract of Jessica Braithwait effective for the 2023-2024 school year
- 8.7. Approve the teaching contract of Michaela Chase effective for the 2023-2024 school year
- 8.8. Approve the teaching contract of Mary Beth Kelley effective for the 2023-2024 school year
- 8.9. Approval of Financial Claims and Reports
9. Reports and Discussion Items
  - 9.1. 2022-2023 Special Education Report
  - 9.2. 2022-2023 Pre-school Report
  - 9.3. Staffing Update
  - 9.4. Monthly Financial & Budget Report
  - 9.5. Legislative Update
  - 9.6. Review revisions to Policies 3001, 3003.1, 3004.1, 3009, 3012, 3017, 3021, 3022 and 3023
  - 9.7. Review and discuss Board Policy #2002 Organization of Board, Board Officers and Check Signing
10. Public Comment
11. Action Items
  - 11.1. Approve the purchase of a coach-style bus.
  - 11.2. Approve Interlocal Agreement with the City of North Platte for the Joint Use of City Competition Swimming Pool

11.3. Declare items a surplus and authorize Superintendent to facilitate the disposal of said items.

11.4. Approve revisions to Board Policy #2002A

12. Future Board Calendar

13. Adjournment

**Board of Education Personnel, American Civic, Curriculum Student Services  
and Communication Subcommittee –11/8/2022 Summary**

| <b>Topic</b>                          | <b>Summary/Discussion</b>   |
|---------------------------------------|---|
| Present                               | Meeting began at 9:00 a.m. with Angela Blaesi, Emily Garrick, Jo Ann Lundgreen, Kevin Mills, Stuart Simpson, Dr. Todd Rhodes, Erica Johnson and Lyndsey Douglas present.  |
| Purpose & Direction                   | The purpose of the North Platte Public School District (NPPSD) is to prepare ALL students to be productive, responsible citizens in a safe, caring, supportive learning environment. Our direction is to prepare every student for success through high-quality educational programs delivered by highly effective educators who use innovative, researched-based strategies in a safe, supportive environment in collaboration with family, businesses, and community members.   |
| 2022-2023<br>Special Education Report | Director of Special Education, Erica Johnson, reported on procedures used to identify special education students and that currently 21.7 % of NPPSD students receive services. Mrs. Johnson outlined the SPED professional development provided to both certified and classified staff. She also answered several Board member questions.   |
| 2022-2023<br>Pre-School Report        | Director of Elementary Curriculum, Lyndsey Douglas, reported on the NPPSD preschool program. Mrs. Douglas reported that the 2022-2023 pre-school enrollment for all four pre-school locations was 144 students. She reported that an additional teacher will be added for the 2023-2024 school year bringing the available enrollment up to 162. Mrs. Douglas went on to report on learning opportunities provided for students and also answered several Board member questions. |
| Staff Update                          | Human Resources Director, Kevin Mills, commented on some innovative thinking and voluntary transfers to cover open teaching positions. He also reported a partnership with MPCC to use their dorms for temporary summer housing for the group of international teachers who have been hired for the 2023-2024 school year.  |
| Legislation                           | Dr. Rhodes and Stuart Simpson spoke regarding Nebraska legislative bills. It was noted that provisions in LB705 will require updates in some NPPSD policies and the student handbooks. Those will come before the board for approval at the regular meeting of the Board in July.   |
| Policy Review 3001-3023 & 2002        | Board members and Dr. Rhodes discussed wording and changes to some of the policies #3001-#3023. These recommended changes will be brought before the full Board for discussion at the regular June meeting. Board Policy #2002 was also discussed and will be also be brought before the full board for additional input and discussion.  |
| Resignation Letters                   | Board members were informed of resignations.  |
| Adjourned                             | Meeting adjourned at 9:25 p.m.  |

**Finance/Communication Subcommittee Meeting**  
**6/8/2023 Summary**

| <b>Topic</b>              | <b>Summary/Discussion</b>   |
|---------------------------|---|
| Present                   | Stuart Simpson, Skip Altig, Todd Rhodes, Matt Pederson, Cindy O'Connor, Meeting Began at 7:58 a.m.  |
| NPPSD Purpose & Direction | The purpose of the North Platte Public School District (NPPSD) is to prepare ALL students to be productive, responsible citizens in a safe, caring, supportive learning environment. Our direction is to prepare every student for success through high-quality educational programs delivered by highly effective educators who use innovative, researched-based strategies in a safe, supportive environment in collaboration with family, businesses, and community members. |
| Stadium Lights            | Mr. Simpson discussed the need to replace the stadium lights located on the football field. Currently working on bids to look at the cost to replace.   |
| 2023-2024 Proposed Budget | Mr. Simpson explained the calculations that are used to set the budget. The budget hearing will be Monday, August 28, 2023 @ 5:30.  |
| ESSERS III                | Discussed the ESSERS II ends 9/30/23 and ESSERS III ends 9/30/24 programs. Identified the remaining funds in ESSERS II and reflected on what we will be doing with ESSERS III.  |
| Construction Update       | Mr. Simpson gave an update on the McDonald Elementary construction.   |
| Legislation               | Dr. Rhodes and Stuart Simpson spoke regarding Nebraska legislative bills. It was noted that provisions in LB705 will require updates in some NPPSD policies and the student handbooks. Those will come before the board for approval at the regular meeting of the Board in July.   |
| July Committee Meeting    | July Committee Meeting would normally be on July 6, but due to the July 4 holiday, preparation for board meeting and then a board retreat. We will postpone the July meeting and review the 2023-2024 Budget at the retreat   |
| Resignation Letters       | Certified staff resignation letters are attached to the agenda of this meeting for Board member's information.  |
| Meeting Adjourned         | 8:58 a.m.   |

WE ARE  
**NPFS**

## **Board of Education Regular Meeting**

McKinley Education Center  
301 West F Street  
North Platte, NE 69103-1557  
Monday, May 8, 2023 5:00 PM

### **1. Call to Order**

### **2. Roll Call**

All Present: Emily Garrick, Matthew Pederson, Angela Blaesi, Jo Ann Lundgreen, Skip Altig and Cindy O'Connor.

### **3. Posting of the Open Meetings Act**

### **4. Approve the publication of the May 8, 2023, regular meeting of the Board of Education**

Motion by Matthew Pederson second by Skip Altig to approve the publication of this meeting.

Yeas: Matthew Pederson, Angela Blaesi, Jo Ann Lundgreen, Skip Altig, Cindy O'Connor and Emily Garrick

### **5. Approve the agenda for the May 8, 2023, regular meeting of the Board of Education**

Motion by Matthew Pederson second by Jo Ann Lundgreen to approve the agenda for this meeting.

Yeas: Angela Blaesi, Jo Ann Lundgreen, Skip Altig, Cindy O'Connor, Emily Garrick and Matthew Pederson

### **6. Pledge of Allegiance and Announcements**

### **7. Communications**

#### 7.1. Special Presentation

Kaden Gilbert and Kylee Tilford were recognized as the April Bulldogs of the Month.

#### 7.2. Student Spotlight

Claire Schaffer, a 4<sup>th</sup> grade student at Lake Maloney Elementary, reported on a bake sale she instigated to raise money for new playground equipment. The idea for the sale was sparked by a persuasive writing assignment. Breakfast burritos and cinnamon rolls were also offered and the sale raised a total of \$1,430. The Lake Maloney PTO group also donated \$1,000 to the event. Miss Schaffer met with Principal Goodenow to select what equipment to purchase with the funds. Claire thanked her family for their support as well as Principal Goodenow. She also thanked her teacher Mrs. Foster for teaching her that you are never too young to make a difference. She thanked the Lake Elementary School teachers, students and parents for their support.

#### 7.3. Foundation Report/Staff Recognitions

NPPSF Executive Director Terri Burchell reported that the Foundation is currently taking nominations for the North Platte Public School District employee and teacher of the year. Those winners will be chosen from staff that have been recognized as employees of the month throughout the year. Ms. Burchell went on to remind the Board that July 28 is the Evening of Excellence with Distinguished Alumni and that July 29 is the date for the Bulldog Golf Classic. She then introduced the employees of the month for May who are Jami Roeder & Heather Axtell who are

Sodexo food services staff and Shelby Welsh who is the counselor at Lincoln Elementary. Last month's certified staff employee, Zachary Larson, was also present to be honored.

#### 7.4. Superintendent's Report

Dr. Todd Rhodes announced that it is Teacher Appreciation Week. Dr. Rhodes feels North Platte Public Schools has strong professional teachers across the District and he is honored to work alongside them. He noted that this Saturday at 2:00 p.m. North Platte High School Commencement will take place for the 281 graduates in the class of 2023. He offered his congratulations to those students and their families.

#### 7.5. Board Comments

Jo Ann Lundgreen reported that she attended the public viewing of the water documentary that was created by NPHS students that they reported on at the April Board of Education meeting. The film is also available to view on YouTube. She was in attendance when students from Adams Middle School attended the show Frozen in Omaha and was complimentary of how well the students behaved. She attended two NPHS student acting productions. She was invited to see the band progress demonstration of the students from 6<sup>th</sup> grade to 8<sup>th</sup> grade. She was able to attend the NPEA teacher retirement dinner. She went on to thank Diane Heine, Food Services Director, for providing food for parent teacher conferences.

Skip Altig also attended a student production from Mrs. McDaniel's class. He particularly enjoyed that it was written by students Joseph Roeder and Dana Sorenson. He was also especially impressed with the stage fighting which he knows is difficult to do. He attended the bedtime stories at Eisenhower Elementary last Thursday that the NPHS acting class presented. He complimented Mrs. McDaniel for directing two shows at a time.

Emily Garrick visited Madison Middle School and was impressed with changes made in the last year in re-evaluating teams and schedules. She also visited Eisenhower Elementary and saw great student engagement. Her Eisenhower tour was led by two student ambassadors. She was also able to attend the NPEA teacher retirement dinner.

Matthew Pederson remarked on Jefferson Elementary's pledge procedures and how well behaved the students at walking club and breakfast.

#### 7.6. Committee Reports

##### 7.6.1. May 2, 2023, meeting of the Personnel, American Civic, Curriculum, Student Services and Communication subcommittee

Jo Ann Lundgreen reported on items discussed at this meeting which included an English learner report, 1000 series policy review, 2000 series policy review, a legislative update, a staffing update, staff MacBook update, 2023-2024 administrative salaries and resignations.

7.6.2. May 4, 2023, meeting of the Finance, Facilities, Operations and Legislation subcommittee  
Matthew Pederson reported on items discussed at this meeting which included a tour of Jefferson Elementary school, the 2023-2024 Budget, ESSERS III, staff computer purchase, the monthly financial report, Nebraska legislature, administrative salaries and resignation letters.

## **8. Consent Agenda**

- 8.1. Approve the minutes of the April 10, 2023, regular meeting of the Board of Education
- 8.2. Approve the minutes of the April 11, 2023, Board of Education Retreat
- 8.3. Approve the minutes of the May 2, 2023, meeting of the Personnel, American Civic, Curriculum Student Services and Communication subcommittee of the Board of Education
- 8.4. Approve the minutes of the May 4, 2023, meeting of the Finance, Facilities, Operations and Legislation subcommittee of the Board of Education
- 8.5. Accept the resignation of Kristi Patterson effective on or about May 24, 2023
- 8.6. Accept the resignation of Scott King effective on or about May 24, 2023
- 8.7. Accept the resignation of Tracy Johnson effective on or about May 24, 2023
- 8.8. Accept the resignation of Jordan Krizek effective on or about May 24, 2023
- 8.9. Accept the resignation of Brent Aufdenkamp effective on or about May 24, 2023
- 8.10. Accept the resignation of Danielle Spencer effective on or about May 24, 2023
- 8.11. Accept the resignation of Veronica Gale effective on or about May 24, 2023.
- 8.12. Accept the resignation of Andrew Butler effective on or about May 24, 2023.
- 8.13. Accept the resignation of Marie Holmes-Brosius effective on or about May 24, 2023.
- 8.14. Accept the resignation of DaNesa Fleck effective on or about June 30, 2023
- 8.15. Accept the resignation of Adam Hoatson effective on or about May 24, 2023
- 8.16. Approve the teaching contract of Elizabeth Gibbens effective for the 2023-2024 school year
- 8.17. Approve the teaching contract of Cameron Nelson effective for the 2023-2024 school year
- 8.18. Approve the teaching contract of Baylee Brownawell effective for the 2023-2024 school year
- 8.19. Approve the teaching contract of Lori Grove effective for the 2023-2024 school year.
- 8.20. Approve the teaching contract of Braydon Cortney for the 2023-2024 school year.
- 8.21. Approve the teaching contract of Phyllis Johnson for the 2023-2024 school year
- 8.22. Approve the teaching contract of Marta Holscher-Nelson for the 2022-2023 school year
- 8.23. Approve the Administrator contract of Rhonda Larson effective for the 2023-2024 school year.
- 8.24. Approve the Administrator contract of Veronica Gale for the 2023-2024 school year.
- 8.25. Approve the Administrator contract of Andrew Butler for the 2023-2024 school year.
- 8.26. Approve the Administrator contract of Marie Holmes-Brosius for the 2023-2024 school year.
- 8.27. Approve the Administrator contract of DaNesa Fleck for the 2023-2024 school year
- 8.28. Approval of Financial Claims and Reports

Motion by Matthew Pederson second by Skip Altig to approve the consent agenda as presented  
Yeas: Jo Ann Lundgreen, Skip Altig, Cindy O'Connor, Emily Garrick, Matthew Pederson and Angela Blaesi.

## **9. Reports and Discussion Items**

### 9.1. EL Presentation

Kelli Sheets, EL K-6 teacher and K-12 coordinator, outlined the English Language learner program at North Platte Public Schools. She reported that currently students speaking 21 different languages are being served by the program. Mrs. Sheets outlined Rule 15 requirements for English/Multilingual learners. She went on to outline how the program works at all grade levels. Matthew Pederson asked about the response to bilingual registration signs around town. He also asked about the minutes of services. Skip Altig commented on Mrs. Sheets passion for her job and thanked her. Jo Ann Lundgreen asked if there would be a point the program would have to be capped. Mrs. Sheets currently feels they have the amount of staff that they need.

### 9.2. Staffing Update

Director of Human Resources, Kevin Mills, provided a summary of the numbers of resignations versus hires from the 2017-2018 school year until now. Jo Ann Lundgreen wondered if the numbers he reported were broken down to retirements versus other types of resignations. Mr. Mills felt that retirements were a small consistent number each year. Mrs. Lundgreen thanked Mr. Mills for his work at finding staff to maintain programs and acceptable class sizes.

### 9.3. Monthly Financial & Budget Report

Stuart Simpson, Executive Director of Finance, announced that Sodexo Food Service Director Diane Heine is retiring after four years at NPPSD and wished her well. Mr. Simpson then summarized expenditures out of the activity programs. He went on to report on the monthly general expenditure report. He noted that funds payable to NPPSD from Lincoln County will now be wire transfer rather than paid via a check. He also outlined the budget cycle. He reminded everyone that August 28<sup>th</sup> at 5:30 will be the Board hearing for the Budget of Expenditures.

### 9.4. Legislative Update

Stuart Simpson, Dr. Rhodes and Skip Altig commented on the progress of current bills in the Nebraska Legislature particularly in regards to school issues.

### 9.5. Review of 1000 Series Board Policy

Emily Garrick and Superintendent Rhodes reviewed the 1000 Series policies and the policies were also discussed at this month's Board Subcommittee meeting. There are some minor wording changes recommended for policies 1001 General Policy Statement, 1002 Creation Amendment and Distribution of Policies and 1003 Mission Statement. It was noted that the changes to Policy 1002 would provide for the review of one policy series a year rather than all every three years to make the overall policy review more manageable. Dr. Rhodes noted that most likely policies 1012 Evaluation of Principals, 1013 Dean of Students and 1014 Attendance at Professional Growth Meetings may be moved into the 4000 personnel policy series when that group is reviewed.

### 9.6. Review of 2000 Series Board Policy

There is a wording change recommendation in Policy #2005 Conflict of Interest. Dr. Rhodes feels the District may want to be more specific on what NADC represents. NADC is the Nebraska Accountability and Disclosure Commission. This agency is where the District gets the disclosure

forms provided to Board members to report a conflict of interest. Conflict of Interest forms are reviewed annually by the District auditors as well as filed with the NADC.

#### 9.7. First Reading of Board Policy 2002

Policy 2002 is Organization of the Board and Officers and Check Signing. It is being suggested that the structure of the subcommittees be removed from this policy except as required by statute and be guided by new policy 2002A. Emily Garrick remarked that policy 2002 also talks about the Board determining the wards of the school District. She felt changes to the wards may be needed with potential upcoming growth in the community. Mrs. Garrick went on to remark that perhaps the current board election procedure outlined in the policy should be opened for discussion. Skip Altig thought ten votes as a maximum to break a tie is too many. Mr. Altig remarked that perhaps if there were a tie after a specified number of votes the tied candidates could serve in the office for six months each. Mrs. Lundgreen felt that if there was a tie the candidates vying for that office could perhaps speak on their interest and qualifications for the position. Mrs. Lundgreen noted that perhaps this procedure didn't have to be in policy but still be part of the process. Matthew Pederson asked if we have checked with KSB Law regarding the wording of this policy. Dr. Rhodes remarked that he has spoken with KSB counsel regarding these potential changes. Emily Garrick looked at other school board's procedures throughout the state and does feel the discussion and dialogue as recommended by Jo Ann would be good. Or she has also seen other school boards table an election for the following week and feels that is a potential way to come to a consensus rather than the flipping of a coin as outlined by the current policy. Mrs. Garrick emphasized the importance of the Board President position.

#### 9.8. First Reading of Board Policy 2002A

Dr. Rhodes reported that Policy 2002A would establish the standing committee structure for North Platte Public Schools. A section for Temporary and Special committees is also included if needed. This new policy lists the subcommittees and their responsibilities. Mrs. Garrick suggested perhaps the committees could have a chair or co-chairs. Dr. Rhodes says we haven't had chairs in the past but clarified that is what Emily is suggesting. Skip commented there is a lot to think about and that the District is driven by policy which covers lots of areas and the more we can update the policies to fit our needs the better off we are. Angela commented that she likes the policies being reviewed more often than the current three-year cycle.

### **10. Public Comment**

Allison Goodenow – Principal of Lake Maloney and Osgood Elementary as well as the Buffalo Early Learning Center – Mrs. Goodenow expressed her appreciation and thanks for the support of North Platte Public School District Administration and staff during in her time here. She will be leaving NPPSD to accept a position in Arnold Public Schools.

### **11. Action Items**

#### 11.1. 2023- 2024 Administrative Salaries and Contracts

Executive Director of Finance reviewed the items used for consideration of administrative salaries which include job assignment, contract days, assignment, education and performance. Dr. Rhodes completes a series of consistent steps in considering administrator salaries. The current salary package being proposed is an increase of 3.39%. Superintendent Rhodes explained the model currently used to set administrator salaries. Dr. Rhodes meets with principals quarterly to review

accountability, action and review a summative evaluation. He also meets pre-year, mid-year and year-end formally with directors at cabinet level administration. Skip Altig and Matthew Pederson reported the evaluation process was covered in detail at the finance subcommittee and they appreciated that information.

Motion by Emily Garrick second by Skip Altig to approve administrative contracts with a 3.39% salary package increase for the 2023-2024 school year

Yeas: Skip Altig, Cindy O'Connor, Emily Garrick, Matthew Pederson, Angela Blaes and Jo Ann Lundgreen

### 11.2. Van Bid

Mr. Simpson reported that a replacement van is needed in the maintenance department to replace a 1999 van used as a Maintenance Department utility van. Four bids packages were sent out and one bid was received back from Janssen Buick. If approved, funds for this van will be taken from the Maintenance Department Deprecation Fund. Matthew Pederson asked if the \$43,000 price in the bid was after the subtraction of the trade in value of the 1999 Windstar. Mr. Simpson said yes that was the final amount needed and it would take approximately two weeks for the van to be delivered.

Motion by Matthew Pederson second by Jo Ann Pederson to approve the purchase of a van

Yeas: Cindy O'Connor, Emily Garrick, Matthew Pederson, Angela Blaes, Jo Ann Lundgreen and Skip Altig

### 11.3. Superintendent Evaluation

President Blaes reported that Superintendent Rhodes' contract and Nebraska State Statute requires that he be evaluated twice during his first year of employment and once annually after that. Ms. Blaes went on to report that the Board has completed Dr. Rhodes' second evaluation for the 2022-2023 school year. The Superintendent is scored on eight different standards, mission visions and goals, policy, budget planning and management, educational leadership, organizational cultural leadership, community relations, professional leadership and Board superintendent relations. Matthew Pederson reported on the structure of the evaluation and that it was felt a work session later in the year to identify areas on which to concentrate and have more time for evaluation would be beneficial. Skip noted that with a first year superintendent the first evaluation is after four months and then again after another five months. He remarked that although it is required under Nebraska statute he feels it is a bit unfair. He noted Dr. Rhodes' scores are good and that there are two new board members since the first evaluation. Matthew Pederson noted the statute does not require areas of improvement be identified that timing is up to NPPSD so for this meeting the Board just needs to note that the evaluation has been completed. Jo Ann Lundgreen added to please take a look at the future potential evaluation form that was sent out that may be a better format for the next evaluation. She agreed with Mr. Altig that it is hard in an election year to evaluate a new superintendent for newly seated Board members. Dr. Rhodes noted that not only could an upcoming work session be in regards to his evaluation but also a budget workshop and for strategic planning. Dr. Rhodes noted that 2024-2025 is last year of the current strategic plan so perhaps a work session could also be the opportunity to begin work on a new strategic plan. Dr. Rhodes encouraged the Board to check their calendar's for a date in July to schedule a work session. Skip Altig noted that this evaluation tool was an improvement over the previous one with more evaluation choices but he feels aligning it with strategic goals is a good idea. Jo Ann noted

that Dr. Rhodes is the third superintendent she has worked with and she appreciates his work and his presence out in the buildings. Dr. Rhodes remarked that it was his privilege.

Motion by Matthew Pederson second by Jo Ann Lundgreen to acknowledge the completion of the second superintendent evaluation

Yeas: Emily Garrick, Matthew Pederson, Angela Blaesi, Jo Ann Lundgreen, Skip Altig and Cindy O'Connor

#### 12. Future Board Calendar

Future Board professional development opportunities were outlined.

#### 13. Adjournment

Motion by Skip Altig second by Jo Ann Lundgreen to adjourn this regular meeting of the Board of Education at 6:49 p.m.

Yeas: Matthew Pederson, Angela Blaesi, Mo Ann Lundgreen, Skip Altig, Cindy O'Connor and Emily Garrick.

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President, Angela Blaesi

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Secretary, Jo Ann Lundgreen

**Board of Education Personnel, American Civic, Curriculum Student Services  
and Communication Subcommittee –06/06/2023 Summary**

| <b>Topic</b>                          | <b>Summary/Discussion</b>   |
|---------------------------------------|---|
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| Legislation                           | Dr. Rhodes and Stuart Simpson spoke regarding Nebraska legislative bills. It was noted that provisions in LB705 will require updates in some NPPSD policies and the student handbooks. Those will come before the board for approval at the regular meeting of the Board in July.   |
| Policy Review 3001-3023 & 2002        | Board members and Dr. Rhodes discussed wording and changes to some of the policies #3001-#3023. These recommended changes will be brought before the full Board for discussion at the regular June meeting. Board Policy #2002 was also discussed and will be also be brought before the full board for additional input and discussion.  |
| Resignation Letters                   | Board members were informed of resignations.  |
| Adjourned                             | Meeting adjourned at 9:25 p.m.  |

Board of Education Personnel, American Civic, Curriculum Student Services  
and Communication Subcommittee –06/06/2023 Summary

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## North Platte Public Schools

## Check Register Summary

PERIOD: 05/03/23-06/06/23

Batch Year: 23

| Check    | Date       | Vendor Name                           | Amount       |
|----------|------------|---------------------------------------|--------------|
|          |            | PAYROLL                               | 1,724,015.92 |
|          |            | HSA' Payments                         | 2,625.00     |
| 00003456 | 05/10/2023 | NEBRASKA STATE TAX COMMISSIONER       | 89,447.19    |
| 00003461 | 05/10/2023 | NEBRASKA RETIREMENT SYSTEMS           | 475,849.55   |
| 00003464 | 05/19/2023 | VISION SERVICE PLAN                   | 4,644.51     |
| 00003466 | 05/19/2023 | AMERICAN FAMILY LIFE ASSURANCE CO.    | 4,426.11     |
| 00003467 | 05/19/2023 | NEBRASKA CHILD SUPPORT PAYMENT CENTER | 1,992.38     |
| 00003468 | 05/19/2023 | NATIONWIDE                            | 17,983.69    |
| 00003469 | 05/19/2023 | FLEX BENEFIT 125 PLAN                 | 14,097.89    |
| 00003471 | 05/19/2023 | AMERICAN FIDELITY                     | 2,822.82     |
| 00003472 | 05/19/2023 | DEPT OF THE TREASURY                  | 545,883.98   |
| 00635054 | 05/15/2023 | YANDAS MUSIC & PRO AUDIO              | -145.76      |
| 00635204 | 05/22/2023 | WEST MUSIC                            | -40.00       |
| 00635208 | 06/05/2023 | ACCELERATED RECEIVABLES SOLUTIONS     | -207.31      |
| 00635237 | 05/09/2023 | SCOTTSDLUFF HIGH SCHOOL               | -75.00       |
| 00635350 | 05/22/2023 | NASB ALICAP                           | -1,400.27    |
| 00635370 | 05/03/2023 | BLUE CROSS/BLUE SHIELD OF NEBRASKA    | 429,032.52   |
| 00635371 | 05/03/2023 | COCA-COLA/PREMIUM FOOD & BEVERAGE     | 416.25       |
| 00635372 | 05/03/2023 | KSB SCHOOL LAW                        | 2,320.00     |
| 00635373 | 05/03/2023 | NORTHWESTERN ENERGY                   | 21,234.10    |
| 00635374 | 05/04/2023 | CREIGHTON PREPARATORY SCHOOL          | 120.00       |
| 00635375 | 05/04/2023 | LINCOLN NORTH STAR HIGH SCHOOL        | 155.00       |
| 00635376 | 05/04/2023 | MINDEN HIGH SCHOOL                    | 125.00       |
| 00635377 | 05/04/2023 | RHODES, JIMMIE                        | 54.55        |
| 00635378 | 05/04/2023 | SODEXO INC & AFFILIATES               | 175.00       |
| 00635379 | 05/04/2023 | WHITETAIL SCREEN PRINT                | 461.25       |
| 00635380 | 05/04/2023 | WHITETAIL SCREEN PRINT                | 17.00        |
| 00635381 | 05/05/2023 | HAMMOND, NOLAN                        | 61.38        |
| 00635382 | 05/05/2023 | OMAHA CENTRAL                         | 250.00       |
| 00635383 | 05/05/2023 | HALLS ELECTRIC & SERVICES             | 41,828.20    |
| 00635384 | 05/05/2023 | US CELLULAR                           | 281.09       |
| 00635385 | 05/09/2023 | EMS LINQ, INC                         | 1,200.00     |
| 00635386 | 05/09/2023 | SOLIAN HEALTH, LLC                    | 30,444.75    |
| 00635387 | 05/10/2023 | NORTHWESTERN ENERGY                   | 8,151.64     |
| 00635388 | 05/10/2023 | THE NORTH PLATTE TELEGRAPH            | 660.00       |
| 00635389 | 05/10/2023 | US BANK                               | 610,945.16   |
| 00635390 | 05/11/2023 | GOTHENBURG PUBLIC SCHOOLS             | 120.00       |
| 00635391 | 05/12/2023 | NCSA (NE COUNCIL OF SCHOOL ADMIN.)    | 300.00       |
| 00635392 | 05/12/2023 | NEBRASKA LIBRARY ASSOCIATION          | 10.00        |
| 00635393 | 05/12/2023 | SODEXO INC & AFFILIATES               | 248,817.42   |
| 00635394 | 05/15/2023 | GRAND ISLAND HIGH SCHOOL              | 290.00       |
| 00635395 | 05/15/2023 | LOU'S SPORTING GOODS                  | 297.80       |
| 00635396 | 05/15/2023 | MEYER CREATIVE PRINT & DESIGN INC     | 37.75        |
| 00635397 | 05/15/2023 | NEBRASKA SCHOOL ACTIVITIES ASSOC.     | 1,920.00     |
| 00635398 | 05/15/2023 | NORFOLK LODGE & SUITES                | 1,672.86     |
| 00635399 | 05/15/2023 | THE SPORTS SHOPPE                     | 412.00       |

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| 00635400 | 05/16/2023 | VERIZON WIRELESS                       | 75.10      |
| 00635401 | 05/17/2023 | BARN CANDLE CO LLC                     | 806.25     |
| 00635402 | 05/17/2023 | KITTLE, EVELYN                         | 114.00     |
| 00635403 | 05/17/2023 | NEBRASKA FFA ASSOCIATION               | 1,200.00   |
| 00635404 | 05/17/2023 | THE LEADERSHIP CENTER                  | 530.00     |
| 00635405 | 05/19/2023 | ACCELERATED RECEIVABLES SOLUTIONS      | 315.33     |
| 00635406 | 05/19/2023 | ACCELERATED RECEIVABLES SOLUTIONS      | 104.25     |
| 00635407 | 05/19/2023 | ACCELERATED RECEIVABLES SOLUTIONS      | 341.50     |
| 00635408 | 05/19/2023 | ACCELERATED RECEIVABLES SOLUTIONS      | 797.91     |
| 00635409 | 05/19/2023 | CREDIT MANAGEMENT SERVICES INC         | 127.84     |
| 00635410 | 05/19/2023 | CREDIT MANAGEMENT SERVICES, INC.       | 93.81      |
| 00635411 | 05/19/2023 | CREDIT MANAGEMENT SERVICES, INC.       | 299.67     |
| 00635412 | 05/19/2023 | CREDIT MANAGEMENT SERVICES, INC.       | 293.03     |
| 00635413 | 05/19/2023 | CREDIT MANAGEMENT SERVICES, INC.       | 331.58     |
| 00635414 | 05/19/2023 | CREDIT MANAGEMENT SERVICES, INC.       | 194.83     |
| 00635415 | 05/19/2023 | ERIN M. MCCARTNEY - CHAPTER 13 TRUSTEE | 1,300.00   |
| 00635416 | 05/19/2023 | ERIN M. MCCARTNEY, CHAPTER 13 TRUSTEE  | 668.00     |
| 00635417 | 05/19/2023 | FIRST NATIONAL BANK OF OMAHA           | 387.32     |
| 00635418 | 05/19/2023 | MADISON NATIONAL - TERM LIFE           | 2,644.40   |
| 00635419 | 05/19/2023 | MADISON NATIONAL LIFE INS - LTD        | 4,331.68   |
| 00635420 | 05/19/2023 | NORTH PLATTE PUBLIC SCHOOLS FOUNDATION | 1,760.42   |
| 00635421 | 05/19/2023 | PROFESSIONAL CHOICE RECOVERY, INC.     | 694.56     |
| 00635422 | 05/19/2023 | ACCREDITED COLLECTON SERVICE, INC      | 356.20     |
| 00635423 | 05/19/2023 | FOUR SEASON FUNDRAISING INC            | 20.15      |
| 00635424 | 05/19/2023 | SODEXO INC & AFFILIATES                | 119.00     |
| 00635425 | 05/22/2023 | CRAIG, KATHLEEN                        | 198.00     |
| 00635426 | 05/22/2023 | LOU'S SPORTING GOODS                   | 6,616.32   |
| 00635427 | 05/22/2023 | COCA-COLA/PREMIUM FOOD & BEVERAGE      | 1,260.82   |
| 00635427 | 05/22/2023 | COCA-COLA/PREMIUM FOOD & BEVERAGE      | -1,260.82  |
| 00635428 | 05/22/2023 | FARRITOR AUTO PARTS INC                | 901.80     |
| 00635429 | 05/22/2023 | JANSSEN CHRYSLER JEEP DODGE            | 43,000.00  |
| 00635430 | 05/22/2023 | NORTHWESTERN ENERGY                    | 1,705.63   |
| 00635431 | 05/22/2023 | R8 PRODUCTIONS                         | 1,782.00   |
| 00635432 | 05/22/2023 | COCA-COLA/PREMIUM FOOD & BEVERAGE      | 630.41     |
| 00635433 | 05/22/2023 | RIVERSIDE TECHNOLOGIES INC             | 570,016.00 |
| 00635434 | 05/22/2023 | VERIZON WIRELESS                       | 1,335.79   |
| 00635435 | 05/22/2023 | MAKE-A-WISH FOUNDATION OF NE, INC.     | 11,000.00  |
| 00635436 | 05/22/2023 | NEBRASKALAND DAYS, INC                 | 15.00      |
| 00635437 | 05/23/2023 | NEBRASKA COACHES ASSOCIATION           | 4,825.00   |
| 00635438 | 05/25/2023 | NEBRASKA PORTRAITS                     | 1,818.00   |
| 00635439 | 05/25/2023 | NEBRASKA PORTRAITS                     | 28,711.00  |
| 00635440 | 05/26/2023 | CHROMY, SHELLY                         | 1,525.00   |
| 00635441 | 06/01/2023 | COCA-COLA/PREMIUM FOOD & BEVERAGE      | 233.93     |
| 00635442 | 06/01/2023 | NORTHWESTERN ENERGY                    | 7,471.49   |
| 00635443 | 06/01/2023 | HASTINGS HIGH SCHOOL                   | 150.00     |
| 00635444 | 06/05/2023 | AJ SHEET METAL                         | 97,868.70  |

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| 00635445 | 06/05/2023 | BLUE CROSS/BLUE SHIELD OF NEBRASKA     | 429,968.64 |
| 00635446 | 06/05/2023 | CHARLIE'S NORTH PLATTE PLUMBING        | 119,300.00 |
| 00635447 | 06/05/2023 | PLATTE VALLEY ELECTRIC INC.            | 58,320.00  |
| 00635448 | 06/05/2023 | AUTUMN B SHARP                         | 207.31     |
| 00635449 | 06/05/2023 | STEELES ROOFING AND CONSTRUCTION       | 80,774.28  |
| 00635450 | 06/06/2023 | LOU'S SPORTING GOODS                   | 616.45     |
| 00635451 | 06/06/2023 | NEBRASKA AGRICULTURAL EDUCATION ASSOC  | 470.00     |
| 00635452 | 06/06/2023 | NIGHT SOUNDS ENTERTAINMENT             | 1,050.00   |
| 00635453 | 06/06/2023 | NORFOLK LODGE & SUITES                 | 477.96     |
| 00635454 | 06/06/2023 | NORTHERN COLORADO CHRISTMAS TOURNAMENT | 700.00     |
| 00635455 | 06/06/2023 | CREATIVITY UNLIMITED ARTS COUNCIL      | 150.00     |
| 00635456 | 06/06/2023 | UNIVERSITY OF NEBRASKA                 | 294.00     |
| 00635457 | 06/06/2023 | KRULL, ROCHELLE                        | 150.00     |
| 00635458 | 06/06/2023 | SODEXO INC & AFFILIATES                | 45.00      |
| 00635459 | 06/06/2023 | MARQUEZ, SUSAN                         | 106.84     |
| 00635460 | 06/06/2023 | MELTON, AMBERLI                        | 47.82      |
| 00635461 | 06/06/2023 | NEPPER, ASPEN                          | 76.63      |
| 00635462 | 06/06/2023 | NORTH PLATTE AREA CHILDREN'S MUSEUM    | 655.00     |
| 00635463 | 06/06/2023 | SODEXO INC & AFFILIATES                | 223.20     |
| 00635464 | 06/06/2023 | WHITETAIL SCREEN PRINT                 | 1,188.00   |
| 00635465 | 06/06/2023 | BERLINER, DIANE                        | 40.61      |
| 00635466 | 06/06/2023 | BRANDES, AMY                           | 57.70      |
| 00635467 | 06/06/2023 | BUSCHER, BRANDY                        | 100.00     |
| 00635468 | 06/06/2023 | BUTLER, MAGGIE                         | 68.61      |
| 00635469 | 06/06/2023 | VIKKI CARLSON                          | 127.07     |
| 00635470 | 06/06/2023 | CITY OF NORTH PLATTE                   | 231.36     |
| 00635471 | 06/06/2023 | COHAGEN TRANSFER AND STORAGE           | 2,178.00   |
| 00635472 | 06/06/2023 | COMMERCIAL INVESTMENT SERVICES         | 2,398.97   |
| 00635473 | 06/06/2023 | DAILEY, MEGAN                          | 68.12      |
| 00635474 | 06/06/2023 | FAMILY SKILL BUILDING SERVICES INC     | 3,355.82   |
| 00635475 | 06/06/2023 | FATHER FLANAGAN'S BOYS' HOME           | 5,792.17   |
| 00635476 | 06/06/2023 | GOODENOW, ALLISON                      | 899.86     |
| 00635477 | 06/06/2023 | MATTHEWSON, KELLIE                     | 116.96     |
| 00635478 | 06/06/2023 | MIDWEST CONNECT                        | 2,973.45   |
| 00635479 | 06/06/2023 | JODI R MILLER                          | 41.40      |
| 00635480 | 06/06/2023 | MILLS, KEVIN                           | 100.00     |
| 00635481 | 06/06/2023 | MOORHEAD, BROOKE                       | 10.75      |
| 00635482 | 06/06/2023 | MORALES, MOLLY                         | 134.41     |
| 00635483 | 06/06/2023 | PLATTE VALLEY COUNSELING, LLC          | 375.00     |
| 00635484 | 06/06/2023 | RHODES, JIMMIE                         | 195.19     |
| 00635485 | 06/06/2023 | SMITH, TINA                            | 100.00     |
| 00635486 | 06/06/2023 | SODEXO INC & AFFILIATES                | 6,036.32   |
| 00635487 | 06/06/2023 | LAURIE STREETER                        | 24.24      |
| 00635488 | 06/06/2023 | WARREN, JOHN                           | 70.70      |
| 00635489 | 06/06/2023 | WILDLIFE ENCOUNTERS                    | 1,995.00   |
| 00635490 | 06/06/2023 | AMPLIFY EDUCATION, INC                 | 686,448.32 |

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| 00635491 | 06/06/2023 | BOUND TO STAY BOUND BOOKS, INC.         | 1,076.60  |
| 00635492 | 06/06/2023 | EAKES OFFICE SOLUTIONS                  | 22,636.75 |
| 00635493 | 06/06/2023 | ESU #16                                 | 225.00    |
| 00635494 | 06/06/2023 | GOODHEART-WILLCOX PUBLISHER             | 6,862.13  |
| 00635495 | 06/06/2023 | STUDIES WEEKLY INC                      | 62,000.51 |
| 00635496 | 06/06/2023 | VALIDATE ME!                            | 225.00    |
| 00635497 | 06/06/2023 | WEST MUSIC                              | 144.85    |
| 00635498 | 06/06/2023 | BLICK ART MATERIALS                     | 6,404.41  |
| 00635499 | 06/06/2023 | BRACKER'S GOOD EARTH CLAYS, INC.        | 1,532.30  |
| 00635500 | 06/06/2023 | FLINN SCIENTIFIC INC                    | 983.39    |
| 00635501 | 06/06/2023 | JOSTENS INC.                            | 510.55    |
| 00635502 | 06/06/2023 | MATHESON TRI-GAS INC                    | 383.40    |
| 00635503 | 06/06/2023 | MEYER CREATIVE PRINT & DESIGN INC       | 2,540.93  |
| 00635504 | 06/06/2023 | RECOGNITION UNLIMITED                   | 2,045.23  |
| 00635505 | 06/06/2023 | NCSA (NE COUNCIL OF SCHOOL ADMIN.)      | 260.00    |
| 00635506 | 06/06/2023 | YANDAS MUSIC & PRO AUDIO                | 232.46    |
| 00635507 | 06/06/2023 | ABC RECYCLING                           | 50.00     |
| 00635508 | 06/06/2023 | AUCA CHICAGO LOCKBOX                    | 924.00    |
| 00635509 | 06/06/2023 | CHEM-AQUA, INC                          | 679.50    |
| 00635510 | 06/06/2023 | COCA-COLA/PREMIUM FOOD & BEVERAGE       | 881.91    |
| 00635511 | 06/06/2023 | COMBINED BUILDING SPECIALTIES, INC.     | 99,059.00 |
| 00635512 | 06/06/2023 | CRESCENT ELECTRIC SUPPLY                | 216.64    |
| 00635513 | 06/06/2023 | ECCA CONTROL LLC                        | 1,300.00  |
| 00635514 | 06/06/2023 | GREAT PLAINS ASBESTOS CONTROL, INC      | 44,300.00 |
| 00635515 | 06/06/2023 | GREAT PLAINS HEALTH CARE                | 273.00    |
| 00635516 | 06/06/2023 | HUEBNER SUPPLY COMPANY                  | 742.13    |
| 00635517 | 06/06/2023 | INTERFACE FLOORING SYSTEMS              | 30,364.14 |
| 00635518 | 06/06/2023 | KELLY SUPPLY COMPANY                    | 67.88     |
| 00635519 | 06/06/2023 | MENTZER OIL COMPANY                     | 4,754.67  |
| 00635520 | 06/06/2023 | MIDWEST FLOOR SPECIALISTS               | 2,881.60  |
| 00635521 | 06/06/2023 | NEBRASKA DHHS                           | 16.00     |
| 00635522 | 06/06/2023 | MARK A. GRUBBS                          | 394.76    |
| 00635523 | 06/06/2023 | RUTT'S HEATING AND AIR CONDITIONING INC | 25,103.61 |
| 00635524 | 06/06/2023 | SAM'S LAWN SERVICE                      | 215.00    |
| 00635525 | 06/06/2023 | T O HAAS TIRE                           | 913.73    |
| 00635526 | 06/06/2023 | TK ELEVATOR CORPORATION                 | 2,075.55  |
| 00635527 | 06/06/2023 | US BANK VOYAGER FLEET SYSTEMS           | 9,098.44  |
| 00635528 | 06/06/2023 | SODEXO INC & AFFILIATES                 | 55.00     |
| 00635529 | 06/06/2023 | DANIELLE AMAN                           | 138.93    |
| 00635530 | 06/06/2023 | BIRGE, LISA                             | 491.25    |
| 00635531 | 06/06/2023 | BOWMAN, JONI                            | 520.00    |
| 00635532 | 06/06/2023 | NICOLE BUCHANAN                         | 143.45    |
| 00635533 | 06/06/2023 | CHRISTIANSON, KAITLYN                   | 44.02     |
| 00635534 | 06/06/2023 | ESU #16                                 | 16,310.05 |
| 00635535 | 06/06/2023 | GOC, KELSIE                             | 572.45    |
| 00635536 | 06/06/2023 | HUFFMAN, ASHLEY                         | 224.02    |

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| 00635537 | 06/06/2023 | TRACY J JOHNSON               | 220.10    |
| 00635538 | 06/06/2023 | JONES, SARAH                  | 127.27    |
| 00635539 | 06/06/2023 | KLEWEIN-STROM, JACQUELINE     | 60.53     |
| 00635540 | 06/06/2023 | LA QUINTA INN & SUITES        | 258.00    |
| 00635541 | 06/06/2023 | LIENEMANN, CHERISH            | 237.03    |
| 00635542 | 06/06/2023 | MATUSZCZAK, DALE &/OR TESSA   | 424.44    |
| 00635543 | 06/06/2023 | MESSERSMITH, PEYTON           | 239.13    |
| 00635544 | 06/06/2023 | SUZIE MYERS                   | 24.50     |
| 00635545 | 06/06/2023 | PATTERSON, KRISTI             | 78.27     |
| 00635546 | 06/06/2023 | SAVAGE, NATALIE               | 490.70    |
| 00635547 | 06/06/2023 | SMILEY, HALEY                 | 123.40    |
| 00635548 | 06/06/2023 | THE NORTH PLATTE TELEGRAPH    | 15.81     |
| 00635549 | 06/06/2023 | VOYAGER SOPRIS LEARNING, INC  | 126.50    |
| 00635550 | 06/06/2023 | WERNER, JERA                  | 25.00     |
| 00635551 | 06/06/2023 | WILKE, SARA                   | 10.02     |
| 00635552 | 06/06/2023 | NORTH PLATTE BULLETIN         | 362.00    |
| 00635553 | 06/06/2023 | THE NORTH PLATTE TELEGRAPH    | 368.41    |
| 00635554 | 06/06/2023 | APPTEGY INC                   | 27,900.00 |
| 00635555 | 06/06/2023 | COMPUTER INFORMATION CONCEPTS | 11,056.00 |
| 00635556 | 06/06/2023 | CXTEC                         | 20,683.61 |
| 00635557 | 06/06/2023 | INFINITE CAMPUS               | 770.00    |
| 00635558 | 06/06/2023 | JOURNEYED.COM, INC.           | 31,573.39 |
| 00635559 | 06/06/2023 | LEARN 21                      | 5,320.00  |
| 00635560 | 06/06/2023 | ONE CALL CONCEPTS INC         | 12.26     |
| 00635561 | 06/06/2023 | PROTEX CENTRAL INC            | 7,668.00  |
| 00635562 | 06/06/2023 | YANDAS MUSIC & PRO AUDIO      | 8,720.26  |
| 00635563 | 06/06/2023 | ADKISSON, MIKE &/OR PENNY     | 594.02    |
| 00635564 | 06/06/2023 | ARENSDORF, ERIN &/OR WYATT    | 587.11    |
| 00635565 | 06/06/2023 | GWENDOLYN BERGSTROM           | 567.88    |
| 00635566 | 06/06/2023 | BLACK, AMY                    | 1,190.09  |
| 00635567 | 06/06/2023 | BERNIE AND AUDREY BOESER      | 1,047.27  |
| 00635568 | 06/06/2023 | BOYER, ALICE                  | 765.39    |
| 00635569 | 06/06/2023 | DAVID AND/OR KATIE CAIN       | 908.01    |
| 00635570 | 06/06/2023 | CHESSMORE, REBECCA            | 1,815.28  |
| 00635571 | 06/06/2023 | CONNICK, MICHAEL &/OR AMANDA  | 960.66    |
| 00635572 | 06/06/2023 | EPLER, TROY AND JOY           | 738.51    |
| 00635573 | 06/06/2023 | FINKE, JENNIFER               | 530.92    |
| 00635574 | 06/06/2023 | LYNDON & SHELLY GINN          | 714.05    |
| 00635575 | 06/06/2023 | STACEY HANSEN                 | 516.17    |
| 00635576 | 06/06/2023 | HORNE, SUSAN                  | 805.71    |
| 00635577 | 06/06/2023 | HUNTER, RYAN &/OR MARCY       | 862.46    |
| 00635578 | 06/06/2023 | TIFFANY MANNING               | 1,084.61  |
| 00635579 | 06/06/2023 | KEVIN MARSHALL                | 481.63    |
| 00635580 | 06/06/2023 | MCCLAIN, KATIE                | 288.98    |
| 00635581 | 06/06/2023 | RICHARD & KAREN MCCUSKEY      | 695.20    |
| 00635582 | 06/06/2023 | MELISSA MITCHELL              | 642.93    |

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| 00635583 | 06/06/2023 | NEIDHARDT, VICKI                | 674.29   |
| 00635584 | 06/06/2023 | ODLE, JILL                      | 240.82   |
| 00635585 | 06/06/2023 | PETERSEN, JOLYNN                | 674.29   |
| 00635586 | 06/06/2023 | SELLERS, BILL &/OR JANELLE      | 991.64   |
| 00635587 | 06/06/2023 | SMITH, NICK &/OR JAYME          | 1,177.58 |
| 00635588 | 06/06/2023 | SNYDER, NATHAN AND HOLLI        | 743.73   |
| 00635589 | 06/06/2023 | SONGSTER, DANA                  | 815.42   |
| 00635590 | 06/06/2023 | GREGG & JANELLE UEHLING         | 573.29   |
| 00635591 | 06/06/2023 | JADA VENEZIE                    | 604.28   |
| 00635592 | 06/06/2023 | WILLARD, SANDY                  | 1,171.98 |
| 00635593 | 06/06/2023 | CORY AND CINDY BARKER           | 1,395.78 |
| 00635594 | 06/06/2023 | RANDY & NIKKI BARKER            | 1,153.10 |
| 00635595 | 06/06/2023 | DAVID BOGUS                     | 3,247.89 |
| 00635596 | 06/06/2023 | BILLY JOE AND/OR JAN BROWN      | 2,841.87 |
| 00635597 | 06/06/2023 | CAUDY, LINDSAY                  | 864.20   |
| 00635598 | 06/06/2023 | CAUFFMAN, CASH & AMY            | 3,173.05 |
| 00635599 | 06/06/2023 | DOBESH, DONALD AND REBECCA      | 713.47   |
| 00635600 | 06/06/2023 | DUNN, JESSE &/OR JESSICA        | 4,108.17 |
| 00635601 | 06/06/2023 | CRYSTAL & PHILLIP EGAN          | 651.90   |
| 00635602 | 06/06/2023 | JESSICA EINSPAHR                | 1,218.98 |
| 00635603 | 06/06/2023 | RICK ERDMAN                     | 1,279.57 |
| 00635604 | 06/06/2023 | HANSEN, JILL                    | 1,676.10 |
| 00635605 | 06/06/2023 | HARWAGER, FRANK & MEGAN         | 688.03   |
| 00635606 | 06/06/2023 | HEIL, RC & CHRISTIAN            | 1,499.25 |
| 00635607 | 06/06/2023 | HULQUIST, EILEEN                | 1,419.65 |
| 00635608 | 06/06/2023 | MIKE AND/OR KRISTI LEIBHART     | 1,134.55 |
| 00635609 | 06/06/2023 | CARLA RAMSEY LONG               | 2,053.61 |
| 00635610 | 06/06/2023 | BROOKE LUENENBORG               | 1,364.77 |
| 00635611 | 06/06/2023 | MARCHLEWSKI, STAN &/OR JENNIFER | 833.10   |
| 00635612 | 06/06/2023 | MATUSZCZAK, DALE &/OR TESSA     | 2,276.09 |
| 00635613 | 06/06/2023 | AMY MCBEAIN                     | 962.00   |
| 00635614 | 06/06/2023 | MCCAIN, JASON &/OR AMANDA       | 529.90   |
| 00635615 | 06/06/2023 | RICHIE MCCUISTON                | 1,553.76 |
| 00635616 | 06/06/2023 | MILLER, MICHAEL & TONYIA        | 1,127.24 |
| 00635617 | 06/06/2023 | BROOKE MORRISON                 | 2,031.14 |
| 00635618 | 06/06/2023 | MOSS, SHAWN & BECCA             | 3,074.05 |
| 00635619 | 06/06/2023 | NOLAN, ALEXIS                   | 1,352.91 |
| 00635620 | 06/06/2023 | O'BRIEN, BETH                   | 1,136.43 |
| 00635621 | 06/06/2023 | MELANIE O'BRIEN                 | 1,164.47 |
| 00635622 | 06/06/2023 | TIM & AMANDA ODELL              | 1,395.78 |
| 00635623 | 06/06/2023 | PATTERSON, KEN                  | 899.50   |
| 00635624 | 06/06/2023 | PEDERSEN, NATHAN                | 481.76   |
| 00635625 | 06/06/2023 | PHILLIPS, MICHAEL &/OR BECKY    | 1,603.20 |
| 00635626 | 06/06/2023 | JENNI PREECE                    | 1,415.96 |
| 00635627 | 06/06/2023 | PURDY, LEAH                     | 1,613.92 |
| 00635628 | 06/06/2023 | STEVEN RHOADES                  | 1,437.52 |

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|----------|------------|---------------------------------|-----------------------|
| 00635629 | 06/06/2023 | SAVAGE, NATALIE                 | 1,786.23              |
| 00635630 | 06/06/2023 | SCHNEIDER, JESS &/OR JACQUELINE | 1,515.24              |
| 00635631 | 06/06/2023 | PAUL & CAROLINE SORENSON        | 1,468.55              |
| 00635632 | 06/06/2023 | SOWDERS, ALISON                 | 858.27                |
| 00635633 | 06/06/2023 | BRANDI & CHRIS SPONIE           | 475.78                |
| 00635634 | 06/06/2023 | STEARLEY, DARIN &/OR CASSANDRA  | 2,221.12              |
| 00635635 | 06/06/2023 | STEARLEY, RAEANN                | 365.79                |
| 00635636 | 06/06/2023 | BECKY STINE                     | 514.60                |
| 00635637 | 06/06/2023 | STODDARD, JUSTIN & KELLY        | 674.16                |
| 00635638 | 06/06/2023 | JOHN & JESSICA STONE            | 448.57                |
| 00635639 | 06/06/2023 | JASON & STACEY SUDBECK          | 913.97                |
| 00635640 | 06/06/2023 | UNGER, LORI AND MIKE            | 1,392.63              |
| 00635641 | 06/06/2023 | MARK VAHLE                      | 801.82                |
| 00635642 | 06/06/2023 | JOSEPH & LAURIE VAK             | 1,233.80              |
| 00635643 | 06/06/2023 | GINA M.WHIPPLE                  | 1,059.11              |
|          |            |                                 | <b>\$7,052,538.86</b> |

Report Description: BOARD REPORT

Account Year: 23

Account Periods: 09 - 09

Dates: 05/01/2023 - 05/31/2023

| Account<br>Account Description             | Original Budget | Adjusted<br>Budget | YTD<br>Encumbrance | Period<br>Expended | YTD<br>Expended | Available<br>Balance |
|--|-----------------|--------------------|--------------------|--------------------|-----------------|----------------------|
| <b>1100 REGULAR INSTRUCTION</b>            |                 |                    |                    |                    |                 |                      |
| 111 TEACHERS/PROFESSIONALS                 | \$8,513,312.00  | \$8,513,312.00     | \$0.00             | \$664,129.11       | \$6,113,123.28  | \$2,400,188.72       |
| 112 PARAPROFESSIONALS                      | \$67,874.00     | \$67,874.00        | \$0.00             | \$11,543.49        | \$75,728.44     | -\$7,854.44          |
| 123 SUBSTITUTE TEACHERS                    | \$383,800.00    | \$383,800.00       | \$0.00             | \$51,645.00        | \$300,500.00    | \$83,300.00          |
| 150 STIPDENT NON-INSTRUCTION               | \$0.00          | \$0.00             | \$0.00             | \$0.00             | \$9,051.00      | -\$9,051.00          |
| 151 INCENTIVE PROFESSIONAL STAFF           | \$800,418.00    | \$800,418.00       | \$0.00             | \$61,605.86        | \$587,495.13    | \$212,922.87         |
| 211 HEALTH CARE PROFESSIONAL               | \$1,633,174.00  | \$1,633,174.00     | \$0.00             | \$134,254.83       | \$1,221,031.82  | \$412,142.18         |
| 212 HEALTH CARE PARAPROFESSIONALS          | \$7,931.00      | \$7,931.00         | \$0.00             | \$582.78           | \$6,611.54      | \$1,319.46           |
| 213 HEALTH CARE-PROFESSIONAL NON CERTIFIED | \$17,319.00     | \$17,319.00        | \$0.00             | \$0.00             | \$2,516.90      | \$14,802.10          |
| 220 FICA NON INSTRUCTIONAL                 | \$0.00          | \$0.00             | \$0.00             | \$0.00             | \$692.41        | -\$692.41            |
| 221 FICA PROFESSIONAL                      | \$776,870.00    | \$776,870.00       | \$0.00             | \$55,588.64        | \$513,414.99    | \$263,455.01         |
| 222 FICA PARAPROFESSIONAL                  | \$4,902.00      | \$4,902.00         | \$0.00             | \$883.29           | \$5,652.52      | -\$750.52            |
| 223 FICA SUBSTITUTES                       | \$39,995.00     | \$39,995.00        | \$0.00             | \$3,950.84         | \$22,901.12     | \$17,093.88          |
| 230 RETIREMENT NON INSTRUCTIONAL           | \$0.00          | \$0.00             | \$0.00             | \$0.00             | \$894.04        | -\$894.04            |
| 231 RETIREMENT PROFESSIONAL                | \$917,065.00    | \$917,065.00       | \$0.00             | \$70,686.27        | \$655,101.21    | \$261,963.79         |
| 232 RETIREMENT PARAPROFESSIONALS           | \$6,258.00      | \$6,258.00         | \$0.00             | \$511.58           | \$4,276.89      | \$1,981.11           |
| 233 RETIREMENT SUBS                        | \$0.00          | \$0.00             | \$0.00             | \$74.08            | \$1,698.73      | -\$1,698.73          |
| 281 HEALTH BENEFITS FOR TEACHERS           | \$254,500.00    | \$254,500.00       | \$0.00             | \$14,083.42        | \$129,983.66    | \$124,516.34         |
| 333 MILEAGE STAFF                          | \$620.00        | \$620.00           | \$0.00             | \$0.00             | \$1,007.32      | -\$387.32            |
| 340 OTHER PROFESSIONAL SERVICES            | \$5,000.00      | \$5,000.00         | \$0.00             | \$116.13           | \$3,331.65      | \$1,668.35           |
| 580 TRAVEL:MEAL,HOTEL,RENTAL               | \$4,800.00      | \$4,800.00         | \$360.00           | \$0.00             | \$6,135.76      | -\$1,695.76          |
| 610 GENERAL SUPPLIES                       | \$271,589.00    | \$271,589.00       | \$57,573.88        | \$10,689.85        | \$117,098.76    | \$96,916.36          |
| 612 COPY COST                              | \$65,665.00     | \$65,665.00        | \$476.20           | \$534.91           | \$20,143.77     | \$45,045.03          |
| 625 CONSUMABLES                            | \$8,500.00      | \$8,500.00         | \$0.00             | \$0.00             | \$0.00          | \$8,500.00           |
| 640 BOOKS/PERIODICALS                      | \$3,500.00      | \$3,500.00         | \$0.00             | \$0.00             | \$0.00          | \$3,500.00           |
| 733 FURNITURE AND FIXTURS                  | \$90,500.00     | \$90,500.00        | \$392.00           | \$97.99            | \$106,097.04    | -\$15,989.04         |
| 734 TECHNOLGOY HARDWARE                    | \$100.00        | \$100.00           | \$0.00             | \$0.00             | \$0.00          | \$100.00             |
| 890 MISCELLANEOUR EXPENDITURES             | \$27,850.00     | \$27,850.00        | \$1,203.12         | \$3,563.44         | \$15,919.54     | \$10,727.34          |
| 1100 REGULAR INSTRUCTION                   | \$13,901,542.00 | \$13,901,542.00    | \$60,005.20        | \$1,084,541.51     | \$9,920,407.52  | \$3,921,129.28       |
| <b>1125 FLEX FUNDING</b>                   |                 |                    |                    |                    |                 |                      |
| 111 TEACHERS/PROFESSIONALS                 | \$58,520.00     | \$58,520.00        | \$0.00             | \$0.00             | \$0.00          | \$58,520.00          |
| 211 HEALTH CARE PROFESSIONAL               | \$25,000.00     | \$25,000.00        | \$0.00             | \$0.00             | \$0.00          | \$25,000.00          |
| 221 FICA PROFESSIONAL                      | \$4,702.00      | \$4,702.00         | \$0.00             | \$0.00             | \$0.00          | \$4,702.00           |
| 231 RETIREMENT PROFESSIONAL                | \$6,071.00      | \$6,071.00         | \$0.00             | \$0.00             | \$0.00          | \$6,071.00           |
| 333 MILEAGE STAFF                          | \$350.00        | \$350.00           | \$0.00             | \$0.00             | \$0.00          | \$350.00             |
| 340 OTHER PROFESSIONAL SERVICES            | \$1,000.00      | \$1,000.00         | \$0.00             | \$10,115.44        | \$11,223.05     | -\$10,223.05         |
| 352 OTHER TECHNICAL SERVICES               | \$100.00        | \$100.00           | \$0.00             | \$0.00             | \$0.00          | \$100.00             |
| 382 DISTANCE EDUCATION ONLY                | \$200.00        | \$200.00           | \$0.00             | \$0.00             | \$0.00          | \$200.00             |
| 610 GENERAL SUPPLIES                       | \$6,000.00      | \$6,000.00         | \$0.00             | \$0.00             | \$0.00          | \$6,000.00           |

|   |                |                |          |              |                |              |
|---|----------------|----------------|----------|--------------|----------------|--------------|
| 733 FURNITURE AND FIXTURES                      | \$500.00       | \$500.00       | \$0.00   | \$13.59      | \$43.09        | \$456.91     |
| 1125 FLEX FUNDING                               | \$102,443.00   | \$102,443.00   | \$0.00   | \$10,129.03  | \$11,266.14    | \$91,176.86  |
| <b>1150 LIMITED ENGLISH PROFICIENCY PROGRAM</b> |                |                |          |              |                |              |
| 111 TEACHERS/PROFESSIONALS                      | \$91,053.00    | \$91,053.00    | \$0.00   | \$11,361.65  | \$82,057.17    | \$8,995.83   |
| 112 PARAPROFESSIONALS                           | \$45,644.00    | \$45,644.00    | \$0.00   | \$4,019.91   | \$37,030.87    | \$8,613.13   |
| 123 SUBSTITUTE TEACHERS                         | \$0.00         | \$0.00         | \$0.00   | \$0.00       | \$210.00       | -\$210.00    |
| 151 INCENTIVE PROFESSIONAL STAFF                | \$0.00         | \$0.00         | \$0.00   | \$0.00       | \$577.50       | -\$577.50    |
| 211 HEALTH CARE PROFESSIONAL                    | \$22,728.00    | \$22,728.00    | \$0.00   | \$1,987.54   | \$15,976.68    | \$6,751.32   |
| 212 HEALTH CARE PARAPROFESSIONALS               | \$7,931.00     | \$7,931.00     | \$0.00   | \$721.36     | \$6,380.73     | \$1,550.27   |
| 221 FICA PROFESSIONAL                           | \$6,980.00     | \$6,980.00     | \$0.00   | \$864.50     | \$6,282.36     | \$697.64     |
| 222 FICA PARAPROFESSIONAL                       | \$3,492.00     | \$3,492.00     | \$0.00   | \$306.81     | \$2,822.34     | \$669.66     |
| 223 FICA SUBSTITUTES                            | \$0.00         | \$0.00         | \$0.00   | \$0.00       | \$16.07        | -\$16.07     |
| 231 RETIREMENT PROFESSIONAL                     | \$8,914.00     | \$8,914.00     | \$0.00   | \$1,122.28   | \$7,807.70     | \$1,106.30   |
| 232 RETIREMENT PARAPROFESSIONALS                | \$4,509.00     | \$4,509.00     | \$0.00   | \$397.07     | \$3,560.75     | \$948.25     |
| 333 MILEAGE STAFF                               | \$1,000.00     | \$1,000.00     | \$0.00   | \$0.00       | \$2,075.16     | -\$1,075.16  |
| 340 OTHER PROFESSIONAL SERVICES                 | \$1,000.00     | \$1,000.00     | \$0.00   | \$43.90      | \$1,021.45     | -\$21.45     |
| 580 TRAVEL:MEAL,HOTEL,RENTAL                    | \$1,000.00     | \$1,000.00     | \$0.00   | \$0.00       | \$39.77        | \$960.23     |
| 610 GENERAL SUPPLIES                            | \$2,000.00     | \$2,000.00     | \$825.00 | \$0.00       | \$744.57       | \$430.43     |
| 733 FURNITURE AND FIXTURES                      | \$0.00         | \$0.00         | \$0.00   | \$0.00       | \$265.94       | -\$265.94    |
| 1150 LIMITED ENGLISH PROFICIENCY PROGRAM        | \$196,251.00   | \$196,251.00   | \$825.00 | \$20,825.02  | \$166,869.06   | \$28,556.94  |
| <b>1160 POVERTY PROGRAM</b>                     |                |                |          |              |                |              |
| 110 CLERICAL_BUSDRIVERS                         | \$35,788.00    | \$35,788.00    | \$0.00   | \$3,925.15   | \$36,686.84    | -\$898.84    |
| 111 TEACHERS/PROFESSIONALS                      | \$3,129,847.00 | \$3,129,847.00 | \$250.00 | \$308,939.50 | \$2,774,129.13 | \$355,467.87 |
| 112 PARAPROFESSIONALS                           | \$276,555.00   | \$276,555.00   | \$0.00   | -\$382.17    | \$190,273.57   | \$86,281.43  |
| 116 PROFESSIONAL NON-CERTIFIED                  | \$183,813.00   | \$183,813.00   | \$0.00   | \$9,860.59   | \$109,020.56   | \$74,792.44  |
| 123 SUBSTITUTE TEACHERS                         | \$28,000.00    | \$28,000.00    | \$0.00   | \$9,987.50   | \$78,812.50    | -\$50,812.50 |
| 210 HEALTH CARE NON-INSTRUCTIONAL               | \$7,931.00     | \$7,931.00     | \$0.00   | \$785.10     | \$7,241.30     | \$689.70     |
| 211 HEALTH CARE PROFESSIONAL                    | \$582,702.00   | \$582,702.00   | \$0.00   | \$59,649.11  | \$509,105.13   | \$73,596.87  |
| 212 HEALTH CARE PARAPROFESSIONALS               | \$60,279.00    | \$60,279.00    | \$0.00   | -\$1,930.47  | \$29,110.40    | \$31,168.60  |
| 213 HEALTH CARE-PROFESSIONAL NON CERTIFIED      | \$0.00         | \$0.00         | \$0.00   | \$0.00       | \$48.48        | -\$48.48     |
| 220 FICA NON INSTRUCTIONAL                      | \$2,684.00     | \$2,684.00     | \$0.00   | \$298.92     | \$2,793.91     | -\$109.91    |
| 221 FICA PROFESSIONAL                           | \$244,973.00   | \$244,973.00   | \$0.00   | \$23,996.93  | \$218,952.49   | \$26,020.51  |
| 222 FICA PARAPROFESSIONAL                       | \$20,335.00    | \$20,335.00    | \$0.00   | -\$2.08      | \$14,333.75    | \$6,001.25   |
| 223 FICA SUBSTITUTES                            | \$8,328.00     | \$8,328.00     | \$0.00   | -\$111.34    | \$5,113.41     | \$3,214.59   |
| 226 FICA NC PROFESSIONAL                        | \$13,991.00    | \$13,991.00    | \$0.00   | \$753.90     | \$8,336.02     | \$5,654.98   |
| 230 RETIREMENT NON INSTRUCTIONAL                | \$3,465.00     | \$3,465.00     | \$0.00   | \$351.11     | \$3,402.04     | \$62.96      |
| 231 RETIREMENT PROFESSIONAL                     | \$316,439.00   | \$316,439.00   | \$0.00   | \$30,516.41  | \$277,354.83   | \$39,084.17  |
| 232 RETIREMENT PARAPROFESSIONALS                | \$26,337.00    | \$26,337.00    | \$0.00   | \$746.61     | \$19,003.44    | \$7,333.56   |
| 233 RETIREMENT SUBS                             | \$0.00         | \$0.00         | \$0.00   | \$14.82      | \$162.87       | -\$162.87    |
| 236 RETIREMENT NC PROFESSIONAL                  | \$18,065.00    | \$18,065.00    | \$0.00   | \$974.02     | \$9,977.91     | \$8,087.09   |
| 281 HEALTH BENEFITS FOR TEACHERS                | \$123,500.00   | \$123,500.00   | \$0.00   | \$9,750.06   | \$92,625.57    | \$30,874.43  |
| 290 LONG TERM DISABILITY                        | \$0.00         | \$0.00         | \$0.00   | \$11.88      | \$106.92       | -\$106.92    |
| 333 MILEAGE STAFF                               | \$0.00         | \$0.00         | \$0.00   | \$88.57      | \$869.66       | -\$869.66    |
| 340 OTHER PROFESSIONAL SERVICES                 | \$200,400.00   | \$200,400.00   | \$0.00   | \$6,617.85   | \$154,861.05   | \$45,538.95  |
| 382 DISTANCE EDUCATION ONLY                     | \$0.00         | \$0.00         | \$0.00   | \$100.00     | \$700.00       | -\$700.00    |
| 442 RENTALS                                     | \$25,000.00    | \$25,000.00    | \$0.00   | \$0.00       | \$0.00         | \$25,000.00  |
| 580 TRAVEL:MEAL,HOTEL,RENTAL                    | \$4,000.00     | \$4,000.00     | \$0.00   | \$0.00       | \$66.00        | \$3,934.00   |

|                                    |                 |                 |             |                |                 |                |
|------------------------------------|-----------------|-----------------|-------------|----------------|-----------------|----------------|
| 610 GENERAL SUPPLIES               | \$101,785.00    | \$101,785.00    | \$19,714.02 | \$5,606.81     | \$48,265.39     | \$33,805.59    |
| 612 COPY COST                      | \$45,500.00     | \$45,500.00     | \$2,516.47  | \$1,082.49     | \$28,145.66     | \$14,837.87    |
| 625 CONSUMABLES                    | \$12,030.00     | \$12,030.00     | \$0.00      | \$0.00         | \$286.25        | \$11,743.75    |
| 630 FOOD:FOOD SERVICES             | \$255,000.00    | \$255,000.00    | \$0.00      | \$38,361.25    | \$379,381.73    | -\$124,381.73  |
| 733 FURNITURE AND FIXTURS          | \$15,447.00     | \$15,447.00     | \$0.00      | \$1,360.60     | \$14,659.68     | \$787.32       |
| 890 MISCELLANEOUR EXPENDITURES     | \$35,800.00     | \$35,800.00     | \$0.00      | \$1,037.21     | \$6,904.40      | \$28,895.60    |
| 1160 POVERTY PROGRAM               | \$5,777,994.00  | \$5,777,994.00  | \$22,480.49 | \$512,390.33   | \$5,020,730.89  | \$734,782.62   |
| 1190 PRE SCHOOL PROGRAM            |                 |                 |             |                |                 |                |
| 111 TEACHERS/PROFESSIONALS         | \$365,531.00    | \$365,531.00    | \$0.00      | \$27,992.31    | \$276,872.31    | \$88,658.69    |
| 112 PARAPROFESSIONALS              | \$107,701.00    | \$107,701.00    | \$0.00      | \$13,986.25    | \$165,688.12    | -\$57,987.12   |
| 123 SUBSTITUTE TEACHERS            | \$0.00          | \$0.00          | \$0.00      | \$150.00       | \$675.00        | -\$675.00      |
| 151 INCENTIVE PROFESSIONAL STAFF   | \$0.00          | \$0.00          | \$0.00      | \$0.00         | \$812.00        | -\$812.00      |
| 211 HEALTH CARE PROFESSIONAL       | \$44,768.00     | \$44,768.00     | \$0.00      | \$3,251.60     | \$29,264.40     | \$15,503.60    |
| 212 HEALTH CARE PARAPROFESSIONALS  | \$29,397.00     | \$29,397.00     | \$0.00      | \$2,884.79     | \$31,804.70     | -\$2,407.70    |
| 221 FICA PROFESSIONAL              | \$28,429.00     | \$28,429.00     | \$0.00      | \$2,193.91     | \$21,709.77     | \$6,719.23     |
| 222 FICA PARAPROFESSIONAL          | \$8,105.00      | \$8,105.00      | \$0.00      | \$1,050.79     | \$12,539.36     | -\$4,434.36    |
| 223 FICA SUBSTITUTES               | \$0.00          | \$0.00          | \$0.00      | \$11.48        | \$51.65         | -\$51.65       |
| 231 RETIREMENT PROFESSIONAL        | \$36,593.00     | \$36,593.00     | \$0.00      | \$2,765.02     | \$27,429.07     | \$9,163.93     |
| 232 RETIREMENT PARAPROFESSIONALS   | \$12,284.00     | \$12,284.00     | \$0.00      | \$1,324.73     | \$15,894.84     | -\$3,610.84    |
| 281 HEALTH BENEFITS FOR TEACHERS   | \$13,000.00     | \$13,000.00     | \$0.00      | \$1,083.34     | \$9,750.06      | \$3,249.94     |
| 333 MILEAGE STAFF                  | \$0.00          | \$0.00          | \$0.00      | \$312.76       | \$445.02        | -\$445.02      |
| 580 TRAVEL:MEAL,HOTEL,RENTAL       | \$0.00          | \$0.00          | \$0.00      | \$0.00         | \$1,884.87      | -\$1,884.87    |
| 610 GENERAL SUPPLIES               | \$19,008.00     | \$24,008.00     | \$0.00      | \$1,205.08     | \$9,961.75      | \$14,046.25    |
| 630 FOOD:FOOD SERVICES             | \$0.00          | \$0.00          | \$0.00      | \$744.79       | \$7,829.01      | -\$7,829.01    |
| 640 BOOKS/PERIODICALS              | \$0.00          | \$0.00          | \$4,160.16  | \$0.00         | \$0.00          | -\$4,160.16    |
| 890 MISCELLANEOUR EXPENDITURES     | \$0.00          | \$5,000.00      | \$0.00      | \$0.00         | \$0.00          | \$5,000.00     |
| 1190 PRE SCHOOL PROGRAM            | \$664,816.00    | \$674,816.00    | \$4,160.16  | \$58,956.85    | \$612,611.93    | \$58,043.91    |
| 1100 REGULAR INSTRUCTION           | \$20,643,046.00 | \$20,653,046.00 | \$87,470.85 | \$1,686,842.74 | \$15,731,885.54 | \$4,833,689.61 |
| 1200 SPECIAL EDUCATION             |                 |                 |             |                |                 |                |
| 1200 SPECIAL EDUCATION - NON REIMB |                 |                 |             |                |                 |                |
| 111 TEACHERS/PROFESSIONALS         | \$100,000.00    | \$100,000.00    | \$0.00      | \$0.00         | \$0.00          | \$100,000.00   |
| 112 PARAPROFESSIONALS              | \$0.00          | \$0.00          | \$0.00      | \$0.00         | \$238.88        | -\$238.88      |
| 151 INCENTIVE PROFESSIONAL STAFF   | \$180,000.00    | \$180,000.00    | \$0.00      | \$0.00         | \$0.00          | \$180,000.00   |
| 210 HEALTH CARE NON-INSRUCTIONAL   | \$40,000.00     | \$40,000.00     | \$0.00      | \$0.00         | \$0.00          | \$40,000.00    |
| 220 FICA NON INSTRUCTIONAL         | \$11,500.00     | \$11,500.00     | \$0.00      | \$0.00         | \$0.00          | \$11,500.00    |
| 222 FICA PARAPROFESSIONAL          | \$0.00          | \$0.00          | \$0.00      | \$0.00         | \$18.27         | -\$18.27       |
| 230 RETIREMENT NON INSTRUCTIONAL   | \$12,000.00     | \$12,000.00     | \$0.00      | \$0.00         | \$0.00          | \$12,000.00    |
| 340 OTHER PROFESSIONAL SERVICES    | \$20,000.00     | \$20,000.00     | \$0.00      | \$545.98       | \$4,612.77      | \$15,387.23    |
| 352 OTHER TECHNICAL SERVICES       | \$0.00          | \$0.00          | \$0.00      | \$183.00       | \$1,647.00      | -\$1,647.00    |
| 382 DISTANCE EDUCATION ONLY        | \$1,000.00      | \$1,000.00      | \$0.00      | \$129.27       | \$1,163.43      | -\$163.43      |
| 410 UTILITY SERVICES (Water/Sewer) | \$500.00        | \$500.00        | \$0.00      | \$42.24        | \$583.47        | -\$83.47       |
| 610 GENERAL SUPPLIES               | \$2,000.00      | \$2,000.00      | \$0.00      | \$0.00         | \$278.80        | \$1,721.20     |
| 612 COPY COST                      | \$8,000.00      | \$8,000.00      | \$0.00      | \$0.00         | \$2,164.64      | \$5,835.36     |
| 621 HEATING FUEL                   | \$1,000.00      | \$1,000.00      | \$0.00      | \$390.36       | \$1,786.85      | -\$786.85      |
| 622 ENERGY:ELECTRICITY             | \$1,050.00      | \$1,050.00      | \$0.00      | \$97.76        | \$952.50        | \$97.50        |
| 733 FURNITURE AND FIXTURS          | \$2,500.00      | \$2,500.00      | \$0.00      | \$0.00         | \$0.00          | \$2,500.00     |
| 890 MISCELLANEOUR EXPENDITURES     | \$0.00          | \$0.00          | \$0.00      | \$0.00         | \$55.00         | -\$55.00       |

|  |                |                |            |              |                |              |
|--|----------------|----------------|------------|--------------|----------------|--------------|
| 1200 SPECIAL EDUCATION - NON REIMB         | \$379,550.00   | \$379,550.00   | \$0.00     | \$1,388.61   | \$13,501.61    | \$366,048.39 |
| 1210 PROGRAM DIRECTOR                      |                |                |            |              |                |              |
| 110 CLERICAL_BUSDRIVERS                    | \$59,320.00    | \$59,320.00    | \$0.00     | \$4,717.42   | \$45,886.54    | \$13,433.46  |
| 111 TEACHERS/PROFESSIONALS                 | \$133,748.00   | \$133,748.00   | \$0.00     | \$11,145.67  | \$100,311.03   | \$33,436.97  |
| 210 HEALTH CARE NON-INSTRUCTIONAL          | \$7,931.00     | \$7,931.00     | \$0.00     | \$660.92     | \$5,948.28     | \$1,982.72   |
| 211 HEALTH CARE PROFESSIONAL               | \$22,364.00    | \$22,364.00    | \$0.00     | \$1,863.67   | \$16,773.03    | \$5,590.97   |
| 220 FICA NON INSTRUCTIONAL                 | \$4,448.00     | \$4,448.00     | \$0.00     | \$342.71     | \$3,346.70     | \$1,101.30   |
| 221 FICA PROFESSIONAL                      | \$10,232.00    | \$10,232.00    | \$0.00     | \$816.98     | \$7,490.52     | \$2,741.48   |
| 230 RETIREMENT NON INSTRUCTIONAL           | \$5,744.00     | \$5,744.00     | \$0.00     | \$465.98     | \$4,532.60     | \$1,211.40   |
| 231 RETIREMENT PROFESSIONAL                | \$13,211.00    | \$13,211.00    | \$0.00     | \$1,100.95   | \$9,908.55     | \$3,302.45   |
| 333 MILEAGE STAFF                          | \$3,500.00     | \$3,500.00     | \$0.00     | \$0.00       | \$0.00         | \$3,500.00   |
| 540 ADVERTISING                            | \$500.00       | \$500.00       | \$0.00     | \$0.00       | \$0.00         | \$500.00     |
| 580 TRAVEL:MEAL,HOTEL,RENTAL               | \$3,000.00     | \$3,000.00     | \$0.00     | \$55.99      | \$1,461.13     | \$1,538.87   |
| 810 DUES AND FEES                          | \$0.00         | \$0.00         | \$0.00     | \$0.00       | \$905.00       | -\$905.00    |
| 1210 PROGRAM DIRECTOR                      | \$263,998.00   | \$263,998.00   | \$0.00     | \$21,170.29  | \$196,563.38   | \$67,434.62  |
| 1220 RESOURCE PROGRAMS                     |                |                |            |              |                |              |
| 111 TEACHERS/PROFESSIONALS                 | \$1,646,260.00 | \$1,646,260.00 | \$0.00     | \$148,329.52 | \$1,334,874.80 | \$311,385.20 |
| 112 PARAPROFESSIONALS                      | \$1,275,763.00 | \$1,275,763.00 | \$0.00     | \$117,086.60 | \$1,112,091.49 | \$163,671.51 |
| 123 SUBSTITUTE TEACHERS                    | \$50,000.00    | \$50,000.00    | \$0.00     | \$5,490.00   | \$47,282.50    | \$2,717.50   |
| 151 INCENTIVE PROFESSIONAL STAFF           | \$15,000.00    | \$15,000.00    | \$0.00     | \$75.00      | \$8,049.53     | \$6,950.47   |
| 211 HEALTH CARE PROFESSIONAL               | \$295,401.00   | \$295,401.00   | \$0.00     | \$20,958.42  | \$188,539.77   | \$106,861.23 |
| 212 HEALTH CARE PARAPROFESSIONALS          | \$241,538.00   | \$241,538.00   | \$0.00     | \$23,281.09  | \$218,492.81   | \$23,045.19  |
| 213 HEALTH CARE-PROFESSIONAL NON CERTIFIED | \$0.00         | \$0.00         | \$0.00     | \$0.00       | \$199.20       | -\$199.20    |
| 221 FICA PROFESSIONAL                      | \$127,899.00   | \$127,899.00   | \$0.00     | \$11,451.00  | \$103,618.91   | \$24,280.09  |
| 222 FICA PARAPROFESSIONAL                  | \$96,288.00    | \$96,288.00    | \$0.00     | \$8,614.66   | \$82,450.68    | \$13,837.32  |
| 223 FICA SUBSTITUTES                       | \$0.00         | \$0.00         | \$0.00     | \$420.02     | \$3,599.70     | -\$3,599.70  |
| 231 RETIREMENT PROFESSIONAL                | \$165,162.00   | \$165,162.00   | \$0.00     | \$14,659.11  | \$132,644.15   | \$32,517.85  |
| 232 RETIREMENT PARAPROFESSIONALS           | \$126,459.00   | \$126,459.00   | \$0.00     | \$11,542.53  | \$109,390.93   | \$17,068.07  |
| 233 RETIREMENT SUBS                        | \$0.00         | \$0.00         | \$0.00     | \$0.00       | \$187.70       | -\$187.70    |
| 281 HEALTH BENEFITS FOR TEACHERS           | \$52,000.00    | \$52,000.00    | \$0.00     | \$4,333.36   | \$39,000.24    | \$12,999.76  |
| 333 MILEAGE STAFF                          | \$3,500.00     | \$3,500.00     | \$0.00     | \$479.21     | \$2,994.56     | \$505.44     |
| 340 OTHER PROFESSIONAL SERVICES            | \$20,000.00    | \$20,000.00    | \$0.00     | \$0.00       | \$8,954.56     | \$11,045.44  |
| 352 OTHER TECHNICAL SERVICES               | \$5,000.00     | \$5,000.00     | \$0.00     | \$0.00       | \$3,120.00     | \$1,880.00   |
| 531 POSTAGE                                | \$950.00       | \$950.00       | \$0.00     | \$0.00       | \$57.85        | \$892.15     |
| 580 TRAVEL:MEAL,HOTEL,RENTAL               | \$3,500.00     | \$3,500.00     | \$2,248.00 | \$1,470.20   | \$5,009.80     | -\$3,757.80  |
| 610 GENERAL SUPPLIES                       | \$35,000.00    | \$35,000.00    | \$1,182.80 | \$722.53     | \$13,049.21    | \$20,767.99  |
| 650 SUPPLIES-TECHNOLOGY RELATED            | \$0.00         | \$0.00         | \$0.00     | \$0.00       | \$660.00       | -\$660.00    |
| 733 FURNITURE AND FIXTURES                 | \$1,000.00     | \$1,000.00     | \$0.00     | \$0.00       | \$594.00       | \$406.00     |
| 810 DUES AND FEES                          | \$0.00         | \$0.00         | \$0.00     | \$0.00       | \$90.00        | -\$90.00     |
| 890 MISCELLANEOUS EXPENDITURES             | \$10,000.00    | \$10,000.00    | \$0.00     | \$1,206.00   | \$12,370.00    | -\$2,370.00  |
| 1220 RESOURCE PROGRAMS                     | \$4,170,720.00 | \$4,170,720.00 | \$3,430.80 | \$370,119.25 | \$3,427,322.39 | \$739,966.81 |
| 1230 CONTRACTED PROGRAMS                   |                |                |            |              |                |              |
| 340 OTHER PROFESSIONAL SERVICES            | \$200,000.00   | \$200,000.00   | \$0.00     | \$19,888.04  | \$125,235.27   | \$74,764.73  |
| 569 TUITION TO OTHER GOVERNMENTS           | \$10,000.00    | \$10,000.00    | \$0.00     | \$0.00       | \$0.00         | \$10,000.00  |
| 1230 CONTRACTED PROGRAMS                   | \$210,000.00   | \$210,000.00   | \$0.00     | \$19,888.04  | \$125,235.27   | \$84,764.73  |
| 1291 SPED AGE 3-5                          |                |                |            |              |                |              |
| 112 PARAPROFESSIONALS                      | \$83,456.00    | \$83,456.00    | \$0.00     | \$10,030.80  | \$79,039.28    | \$4,416.72   |

|                                   |                |                |            |              |                |                |
|-----------------------------------|----------------|----------------|------------|--------------|----------------|----------------|
| 151 INCENTIVE PROFESSIONAL STAFF  | \$16,000.00    | \$16,000.00    | \$0.00     | \$660.60     | \$10,246.65    | \$5,753.35     |
| 211 HEALTH CARE PROFESSIONAL      | \$0.00         | \$0.00         | \$0.00     | \$26.50      | \$355.58       | -\$355.58      |
| 212 HEALTH CARE PARAPROFESSIONALS | \$33,198.00    | \$33,198.00    | \$0.00     | \$3,462.45   | \$27,533.02    | \$5,664.98     |
| 221 FICA PROFESSIONAL             | \$6,384.00     | \$6,384.00     | \$0.00     | \$50.45      | \$779.76       | \$5,604.24     |
| 222 FICA PARAPROFESSIONAL         | \$4,043.00     | \$4,043.00     | \$0.00     | \$754.09     | \$5,969.80     | -\$1,926.80    |
| 231 RETIREMENT PROFESSIONAL       | \$8,244.00     | \$8,244.00     | \$0.00     | \$65.25      | \$1,012.14     | \$7,231.86     |
| 232 RETIREMENT PARAPROFESSIONALS  | \$5,219.00     | \$5,219.00     | \$0.00     | \$990.82     | \$7,599.59     | -\$2,380.59    |
| 333 MILEAGE STAFF                 | \$6,000.00     | \$6,000.00     | \$0.00     | \$235.02     | \$5,347.00     | \$653.00       |
| 340 OTHER PROFESSIONAL SERVICES   | \$35,000.00    | \$35,000.00    | \$0.00     | \$0.00       | \$0.00         | \$35,000.00    |
| 352 OTHER TECHNICAL SERVICES      | \$1,425.00     | \$1,425.00     | \$0.00     | \$0.00       | \$259.00       | \$1,166.00     |
| 382 DISTANCE EDUCATION ONLY       | \$475.00       | \$475.00       | \$0.00     | \$115.02     | \$635.17       | -\$160.17      |
| 580 TRAVEL:MEAL,HOTEL,RENTAL      | \$950.00       | \$950.00       | \$0.00     | \$0.00       | \$45.10        | \$904.90       |
| 610 GENERAL SUPPLIES              | \$5,500.00     | \$5,500.00     | \$620.00   | \$18.98      | \$3,846.54     | \$1,033.46     |
| 890 MISCELLANEOUR EXPENDITURES    | \$0.00         | \$0.00         | \$0.00     | \$0.00       | \$55.00        | -\$55.00       |
| 1291 SPED AGE 3-5                 | \$205,894.00   | \$205,894.00   | \$620.00   | \$16,409.98  | \$142,723.63   | \$62,550.37    |
| 1200 SPECIAL EDUCATION            | \$5,230,162.00 | \$5,230,162.00 | \$4,050.80 | \$428,976.17 | \$3,905,346.28 | \$1,320,764.92 |
| 1300 SUMMER SCHOOL                |                |                |            |              |                |                |
| 1300 SUMMER SCHOOLS               |                |                |            |              |                |                |
| 151 INCENTIVE PROFESSIONAL STAFF  | \$60,000.00    | \$60,000.00    | \$0.00     | \$0.00       | \$0.00         | \$60,000.00    |
| 222 FICA PARAPROFESSIONAL         | \$4,590.00     | \$4,590.00     | \$0.00     | \$0.00       | \$0.00         | \$4,590.00     |
| 231 RETIREMENT PROFESSIONAL       | \$5,926.00     | \$5,926.00     | \$0.00     | \$0.00       | \$0.00         | \$5,926.00     |
| 610 GENERAL SUPPLIES              | \$3,000.00     | \$3,000.00     | \$0.00     | \$0.00       | \$0.00         | \$3,000.00     |
| 1300 SUMMER SCHOOLS               | \$73,516.00    | \$73,516.00    | \$0.00     | \$0.00       | \$0.00         | \$73,516.00    |
| 1300 SUMMER SCHOOL                | \$73,516.00    | \$73,516.00    | \$0.00     | \$0.00       | \$0.00         | \$73,516.00    |
| 2100 PUPIL SUPPORT                |                |                |            |              |                |                |
| 2110 ATTENDANCE/SOCIAL WORK       |                |                |            |              |                |                |
| 340 OTHER PROFESSIONAL SERVICES   | \$0.00         | \$0.00         | \$0.00     | \$0.00       | \$1,056.00     | -\$1,056.00    |
| 580 TRAVEL:MEAL,HOTEL,RENTAL      | \$0.00         | \$0.00         | \$0.00     | \$0.00       | \$1,901.61     | -\$1,901.61    |
| 610 GENERAL SUPPLIES              | \$5,000.00     | \$15,000.00    | \$600.00   | \$336.56     | \$12,638.16    | \$1,761.84     |
| 890 MISCELLANEOUR EXPENDITURES    | \$0.00         | \$10,000.00    | \$0.00     | \$0.00       | \$9,081.38     | \$918.62       |
| 2110 ATTENDANCE/SOCIAL WORK       | \$5,000.00     | \$25,000.00    | \$600.00   | \$336.56     | \$24,677.15    | -\$277.15      |
| 2120 GUIDANCE                     |                |                |            |              |                |                |
| 110 CLERICAL_BUSDRIVERS           | \$95,658.00    | \$95,658.00    | \$0.00     | \$8,285.75   | \$80,155.30    | \$15,502.70    |
| 111 TEACHERS/PROFESSIONALS        | \$758,996.00   | \$758,996.00   | \$0.00     | \$61,442.58  | \$582,449.45   | \$176,546.55   |
| 123 SUBSTITUTE TEACHERS           | \$0.00         | \$0.00         | \$0.00     | \$630.00     | \$1,665.00     | -\$1,665.00    |
| 151 INCENTIVE PROFESSIONAL STAFF  | \$0.00         | \$0.00         | \$0.00     | \$0.00       | \$1,744.14     | -\$1,744.14    |
| 210 HEALTH CARE NON-INSTRUCTIONAL | \$7,931.00     | \$7,931.00     | \$0.00     | \$660.92     | \$5,948.28     | \$1,982.72     |
| 211 HEALTH CARE PROFESSIONAL      | \$63,348.00    | \$63,348.00    | \$0.00     | \$6,127.40   | \$60,685.75    | \$2,662.25     |
| 220 FICA NON INSTRUCTIONAL        | \$7,175.00     | \$7,175.00     | \$0.00     | \$621.11     | \$6,017.10     | \$1,157.90     |
| 221 FICA PROFESSIONAL             | \$60,472.00    | \$60,472.00    | \$0.00     | \$4,892.36   | \$46,405.13    | \$14,066.87    |
| 223 FICA SUBSTITUTES              | \$0.00         | \$0.00         | \$0.00     | \$48.25      | \$127.41       | -\$127.41      |
| 230 RETIREMENT NON INSTRUCTIONAL  | \$9,264.00     | \$9,264.00     | \$0.00     | \$818.45     | \$7,917.59     | \$1,346.41     |
| 231 RETIREMENT PROFESSIONAL       | \$78,087.00    | \$78,087.00    | \$0.00     | \$6,069.16   | \$57,705.36    | \$20,381.64    |
| 281 HEALTH BENEFITS FOR TEACHERS  | \$52,000.00    | \$52,000.00    | \$0.00     | \$3,250.02   | \$29,250.18    | \$22,749.82    |
| 333 MILEAGE STAFF                 | \$0.00         | \$0.00         | \$0.00     | \$0.00       | \$350.00       | -\$350.00      |
| 580 TRAVEL:MEAL,HOTEL,RENTAL      | \$2,200.00     | \$2,200.00     | \$0.00     | \$0.00       | \$788.17       | \$1,411.83     |
| 610 GENERAL SUPPLIES              | \$8,538.00     | \$8,538.00     | \$0.00     | \$517.82     | \$1,097.39     | \$7,440.61     |
| 2120 GUIDANCE                     | \$1,143,669.00 | \$1,143,669.00 | \$0.00     | \$93,363.82  | \$882,306.25   | \$261,362.75   |
| 2130 HEALTH SERVICES              |                |                |            |              |                |                |

|  |              |              |          |             |              |              |
|--|--------------|--------------|----------|-------------|--------------|--------------|
| 116 PROFESSIONAL NON-CERTIFIED             | \$272,009.00 | \$272,009.00 | \$0.00   | \$14,320.74 | \$129,720.41 | \$142,288.59 |
| 123 SUBSTITUTE TEACHERS                    | \$15,000.00  | \$15,000.00  | \$0.00   | \$4,743.75  | \$17,406.75  | -\$2,406.75  |
| 156 SALARIES-PROFESSIONAL NON CERTIFIED    | \$0.00       | \$0.00       | \$0.00   | \$702.95    | \$17,177.70  | -\$17,177.70 |
| 213 HEALTH CARE-PROFESSIONAL NON CERTIFIED | \$1,148.00   | \$1,148.00   | \$0.00   | \$0.00      | \$0.00       | \$1,148.00   |
| 216 HEALTH CARE NC PROFESSIONAL            | \$29,573.00  | \$29,573.00  | \$0.00   | \$1,863.67  | \$17,196.47  | \$12,376.53  |
| 223 FICA SUBSTITUTES                       | \$0.00       | \$0.00       | \$0.00   | \$362.91    | \$1,331.67   | -\$1,331.67  |
| 226 FICA NC PROFESSIONAL                   | \$20,590.00  | \$20,590.00  | \$0.00   | \$1,229.55  | \$11,959.27  | \$8,630.73   |
| 236 RETIREMENT NC PROFESSIONAL             | \$26,585.00  | \$26,585.00  | \$0.00   | \$1,484.01  | \$14,294.55  | \$12,290.45  |
| 286 HEALTH BENEFITS PROFESSIONALS          | \$13,000.00  | \$13,000.00  | \$0.00   | \$1,083.34  | \$9,750.06   | \$3,249.94   |
| 333 MILEAGE STAFF                          | \$0.00       | \$0.00       | \$0.00   | \$12.98     | \$347.07     | -\$347.07    |
| 340 OTHER PROFESSIONAL SERVICES            | \$0.00       | \$0.00       | \$0.00   | \$0.00      | \$59.00      | -\$59.00     |
| 580 TRAVEL:MEAL,HOTEL,RENTAL               | \$5,000.00   | \$5,000.00   | \$0.00   | \$0.00      | \$125.00     | \$4,875.00   |
| 610 GENERAL SUPPLIES                       | \$10,000.00  | \$10,000.00  | \$676.24 | \$310.81    | \$16,099.03  | -\$6,775.27  |
| 630 FOOD:FOOD SERVICES                     | \$0.00       | \$0.00       | \$0.00   | \$49.45     | \$331.90     | -\$331.90    |
| 2130 HEALTH SERVICES                       | \$392,905.00 | \$392,905.00 | \$676.24 | \$26,164.16 | \$235,798.88 | \$156,429.88 |
| 2141 PSYCHOLOGIST                          |              |              |          |             |              |              |
| 333 MILEAGE STAFF                          | \$950.00     | \$950.00     | \$0.00   | \$0.00      | \$430.64     | \$519.36     |
| 340 OTHER PROFESSIONAL SERVICES            | \$300,000.00 | \$300,000.00 | \$0.00   | \$34,194.75 | \$339,478.66 | -\$39,478.66 |
| 352 OTHER TECHNICAL SERVICES               | \$300,000.00 | \$300,000.00 | \$0.00   | \$0.00      | \$23,128.00  | \$276,872.00 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL               | \$950.00     | \$950.00     | \$0.00   | \$0.00      | \$871.00     | \$79.00      |
| 610 GENERAL SUPPLIES                       | \$4,000.00   | \$4,000.00   | \$0.00   | \$0.00      | -\$330.00    | \$4,330.00   |
| 2141 PSYCHOLOGIST                          | \$605,900.00 | \$605,900.00 | \$0.00   | \$34,194.75 | \$363,578.30 | \$242,321.70 |
| 2151 SPEECH PATHOLOGY                      |              |              |          |             |              |              |
| 111 TEACHERS/PROFESSIONALS                 | \$162,239.00 | \$162,239.00 | \$0.00   | \$21,606.96 | \$199,303.25 | -\$37,064.25 |
| 112 PARAPROFESSIONALS                      | \$0.00       | \$0.00       | \$0.00   | \$108.00    | \$19,347.82  | -\$19,347.82 |
| 123 SUBSTITUTE TEACHERS                    | \$0.00       | \$0.00       | \$0.00   | \$0.00      | \$300.00     | -\$300.00    |
| 211 HEALTH CARE PROFESSIONAL               | \$7,931.00   | \$7,931.00   | \$0.00   | \$2,492.61  | \$22,427.20  | -\$14,496.20 |
| 212 HEALTH CARE PARAPROFESSIONALS          | \$0.00       | \$0.00       | \$0.00   | \$0.00      | \$4,123.37   | -\$4,123.37  |
| 221 FICA PROFESSIONAL                      | \$13,108.00  | \$13,108.00  | \$0.00   | \$1,701.30  | \$15,709.73  | -\$2,601.73  |
| 222 FICA PARAPROFESSIONAL                  | \$0.00       | \$0.00       | \$0.00   | \$8.27      | \$1,475.90   | -\$1,475.90  |
| 223 FICA SUBSTITUTES                       | \$0.00       | \$0.00       | \$0.00   | \$0.00      | \$22.94      | -\$22.94     |
| 231 RETIREMENT PROFESSIONAL                | \$16,925.00  | \$16,925.00  | \$0.00   | \$2,134.30  | \$19,686.90  | -\$2,761.90  |
| 232 RETIREMENT PARAPROFESSIONALS           | \$0.00       | \$0.00       | \$0.00   | \$10.67     | \$1,911.12   | -\$1,911.12  |
| 281 HEALTH BENEFITS FOR TEACHERS           | \$13,000.00  | \$13,000.00  | \$0.00   | \$893.76    | \$8,423.00   | \$4,577.00   |
| 2151 SPEECH PATHOLOGY                      | \$213,203.00 | \$213,203.00 | \$0.00   | \$28,955.87 | \$292,731.23 | -\$79,528.23 |
| 2152 SPEECH PATH                           |              |              |          |             |              |              |
| 333 MILEAGE STAFF                          | \$0.00       | \$0.00       | \$0.00   | \$75.72     | \$640.07     | -\$640.07    |
| 352 OTHER TECHNICAL SERVICES               | \$0.00       | \$0.00       | \$0.00   | \$0.00      | \$4,128.90   | -\$4,128.90  |
| 580 TRAVEL:MEAL,HOTEL,RENTAL               | \$0.00       | \$0.00       | \$0.00   | \$140.00    | \$700.00     | -\$700.00    |
| 610 GENERAL SUPPLIES                       | \$2,000.00   | \$2,000.00   | \$440.00 | \$0.00      | \$809.60     | \$750.40     |
| 2152 SPEECH PATH                           | \$2,000.00   | \$2,000.00   | \$440.00 | \$215.72    | \$6,278.57   | -\$4,718.57  |
| 2161 OCCUPATIONAL THERAPY                  |              |              |          |             |              |              |
| 116 PROFESSIONAL NON-CERTIFIED             | \$18,851.00  | \$18,851.00  | \$0.00   | \$7,450.69  | \$45,137.94  | -\$26,286.94 |
| 216 HEALTH CARE NC PROFESSIONAL            | \$575.00     | \$575.00     | \$0.00   | \$1,961.93  | \$8,482.90   | -\$7,907.90  |
| 226 FICA NC PROFESSIONAL                   | \$158.00     | \$158.00     | \$0.00   | \$565.85    | \$3,435.34   | -\$3,277.34  |
| 236 RETIREMENT NC PROFESSIONAL             | \$203.00     | \$203.00     | \$0.00   | \$735.97    | \$4,458.67   | -\$4,255.67  |
| 333 MILEAGE STAFF                          | \$0.00       | \$0.00       | \$0.00   | \$206.95    | \$1,374.83   | -\$1,374.83  |

|                                  |                |                |              |              |                |               |
|----------------------------------|----------------|----------------|--------------|--------------|----------------|---------------|
| 580 TRAVEL:MEAL,HOTEL,RENTAL     | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$344.00       | -\$344.00     |
| 610 GENERAL SUPPLIES             | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$559.34       | -\$559.34     |
| 2161 OCCUPATIONAL THERAPY        | \$19,787.00    | \$19,787.00    | \$0.00       | \$10,921.39  | \$63,793.02    | -\$44,006.02  |
| 2171 PHYSICAL THERAPY            |                |                |              |              |                |               |
| 116 PROFESSIONAL NON-CERTIFIED   | \$74,586.00    | \$74,586.00    | \$0.00       | \$5,137.01   | \$49,956.57    | \$24,629.43   |
| 216 HEALTH CARE NC PROFESSIONAL  | \$20,927.00    | \$20,927.00    | \$0.00       | \$1,744.40   | \$15,777.91    | \$5,149.09    |
| 226 FICA NC PROFESSIONAL         | \$5,536.00     | \$5,536.00     | \$0.00       | \$373.26     | \$3,643.33     | \$1,892.67    |
| 236 RETIREMENT NC PROFESSIONAL   | \$7,149.00     | \$7,149.00     | \$0.00       | \$507.43     | \$3,919.77     | \$3,229.23    |
| 333 MILEAGE STAFF                | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$197.96       | -\$197.96     |
| 340 OTHER PROFESSIONAL SERVICES  | \$0.00         | \$0.00         | \$0.00       | \$1,850.55   | \$3,235.24     | -\$3,235.24   |
| 2171 PHYSICAL THERAPY            | \$108,198.00   | \$108,198.00   | \$0.00       | \$9,612.65   | \$76,730.78    | \$31,467.22   |
| 2181 VISUALLY IMPAIRED           |                |                |              |              |                |               |
| 580 TRAVEL:MEAL,HOTEL,RENTAL     | \$0.00         | \$0.00         | \$0.00       | \$305.23     | \$665.23       | -\$665.23     |
| 2181 VISUALLY IMPAIRED           | \$0.00         | \$0.00         | \$0.00       | \$305.23     | \$665.23       | -\$665.23     |
| 2100 PUPIL SUPPORT               | \$2,490,662.00 | \$2,510,662.00 | \$1,716.24   | \$204,070.15 | \$1,946,559.41 | \$562,386.35  |
| 2200 STAFF SUPPORT               |                |                |              |              |                |               |
| 2211 SCHOOL IMPROVEMENT          |                |                |              |              |                |               |
| 110 CLERICAL_BUSDROIVERS         | \$53,432.00    | \$53,432.00    | \$0.00       | \$4,384.70   | \$43,768.58    | \$9,663.42    |
| 111 TEACHERS/PROFESSIONALS       | \$257,261.00   | \$257,261.00   | \$0.00       | \$21,438.42  | \$197,955.44   | \$59,305.56   |
| 211 HEALTH CARE PROFESSIONAL     | \$44,728.08    | \$44,728.08    | \$0.00       | \$3,727.34   | \$33,546.06    | \$11,182.02   |
| 220 FICA NON INSTRUCTIONAL       | \$3,944.00     | \$3,944.00     | \$0.00       | \$335.43     | \$3,348.32     | \$595.68      |
| 221 FICA PROFESSIONAL            | \$19,680.00    | \$19,680.00    | \$0.00       | \$1,575.67   | \$14,747.87    | \$4,932.13    |
| 230 RETIREMENT NON INSTRUCTIONAL | \$5,092.00     | \$5,092.00     | \$0.00       | \$433.11     | \$4,323.38     | \$768.62      |
| 231 RETIREMENT PROFESSIONAL      | \$25,412.00    | \$25,412.00    | \$0.00       | \$2,117.64   | \$19,058.76    | \$6,353.24    |
| 333 MILEAGE STAFF                | \$500.00       | \$500.00       | \$0.00       | \$197.00     | \$1,080.04     | -\$580.04     |
| 340 OTHER PROFESSIONAL SERVICES  | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$25,288.00    | -\$25,288.00  |
| 580 TRAVEL:MEAL,HOTEL,RENTAL     | \$85,000.00    | \$85,000.00    | \$173,000.00 | \$0.00       | \$71,831.07    | -\$159,831.07 |
| 610 GENERAL SUPPLIES             | \$12,000.00    | \$12,000.00    | \$14,612.30  | \$14,271.08  | \$23,476.90    | -\$26,089.20  |
| 611 TESTING MATERIAL             | \$50,000.00    | \$50,000.00    | \$0.00       | \$45,000.00  | \$45,000.00    | \$5,000.00    |
| 612 COPY COST                    | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$1,083.52     | -\$1,083.52   |
| 625 CONSUMABLES                  | \$36,000.00    | \$36,000.00    | \$15,301.00  | \$0.00       | \$15,746.02    | \$4,952.98    |
| 640 BOOKS/PERIODICALS            | \$30,000.00    | \$30,000.00    | \$7,969.73   | \$20,000.00  | \$25,398.88    | -\$3,368.61   |
| 733 FURNITURE AND FIXTURES       | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$23,200.49    | -\$23,200.49  |
| 735 TECHNOLOGY SOFTWARE          | \$45,000.00    | \$45,000.00    | \$0.00       | \$0.00       | \$21,680.54    | \$23,319.46   |
| 890 MISCELLANEOUS EXPENDITURES   | \$0.00         | \$0.00         | \$0.00       | \$16.68      | \$2,016.58     | -\$2,016.58   |
| 2211 SCHOOL IMPROVEMENT          | \$668,049.08   | \$668,049.08   | \$210,883.03 | \$113,497.07 | \$572,550.45   | -\$115,384.40 |
| 2213 INSERVICE                   |                |                |              |              |                |               |
| 580 TRAVEL:MEAL,HOTEL,RENTAL     | \$53,200.00    | \$53,200.00    | \$1,200.00   | \$0.00       | \$10,999.17    | \$41,000.83   |
| 2213 INSERVICE                   | \$53,200.00    | \$53,200.00    | \$1,200.00   | \$0.00       | \$10,999.17    | \$41,000.83   |
| 2214 IMPLEMENTATION OF STANDARDS |                |                |              |              |                |               |
| 151 INCENTIVE PROFESSIONAL STAFF | \$229,890.00   | \$229,890.00   | \$0.00       | \$0.00       | \$232.00       | \$229,658.00  |
| 221 FICA PROFESSIONAL            | \$17,587.00    | \$17,587.00    | \$0.00       | \$0.00       | \$17.68        | \$17,569.32   |
| 231 RETIREMENT PROFESSIONAL      | \$22,708.00    | \$22,708.00    | \$0.00       | \$0.00       | \$22.92        | \$22,685.08   |
| 580 TRAVEL:MEAL,HOTEL,RENTAL     | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$527.79       | -\$527.79     |
| 610 GENERAL SUPPLIES             | \$0.00         | \$0.00         | \$7,052.00   | \$3,253.70   | \$13,493.22    | -\$20,545.22  |
| 640 BOOKS/PERIODICALS            | \$200,000.00   | \$200,000.00   | \$76,749.38  | \$151,133.87 | \$171,792.30   | -\$48,541.68  |
| 641 eBOOKS                       | \$10,000.00    | \$10,000.00    | \$0.00       | \$0.00       | \$0.00         | \$10,000.00   |
| 735 TECHNOLOGY SOFTWARE          | \$225,000.00   | \$225,000.00   | \$4,794.00   | \$2,500.00   | \$84,740.63    | \$135,465.37  |
| 890 MISCELLANEOUS EXPENDITURES   | \$0.00         | \$0.00         | \$519.60     | \$39.12      | \$1,125.05     | -\$1,644.65   |

|                                   |                |                |              |              |                |              |
|-----------------------------------|----------------|----------------|--------------|--------------|----------------|--------------|
| 2214 IMPLEMENTATION OF STANDARDS  | \$705,185.00   | \$705,185.00   | \$89,114.98  | \$156,926.69 | \$271,951.59   | \$344,118.43 |
| 2220 MEDIA LIBRARY                |                |                |              |              |                |              |
| 111 TEACHERS/PROFESSIONALS        | \$213,675.00   | \$213,675.00   | \$0.00       | \$18,646.50  | \$167,818.50   | \$45,856.50  |
| 112 PARAPROFESSIONALS             | \$143,899.00   | \$143,899.00   | \$0.00       | \$11,151.18  | \$110,465.41   | \$33,433.59  |
| 123 SUBSTITUTE TEACHERS           | \$6,450.00     | \$6,450.00     | \$0.00       | \$105.00     | \$600.00       | \$5,850.00   |
| 211 HEALTH CARE PROFESSIONAL      | \$0.00         | \$0.00         | \$0.00       | \$3,181.45   | \$28,618.50    | -\$28,618.50 |
| 212 HEALTH CARE PARAPROFESSIONALS | \$23,134.00    | \$23,134.00    | \$0.00       | \$3,017.45   | \$27,521.81    | -\$4,387.81  |
| 221 FICA PROFESSIONAL             | \$17,026.00    | \$17,026.00    | \$0.00       | \$1,437.47   | \$16,965.12    | \$60.88      |
| 222 FICA PARAPROFESSIONAL         | \$9,427.00     | \$9,427.00     | \$0.00       | \$840.29     | \$8,341.15     | \$1,085.85   |
| 223 FICA SUBSTITUTES              | \$0.00         | \$0.00         | \$0.00       | \$8.03       | \$45.86        | -\$45.86     |
| 231 RETIREMENT PROFESSIONAL       | \$21,983.00    | \$21,983.00    | \$0.00       | \$1,841.87   | \$12,549.10    | \$9,433.90   |
| 232 RETIREMENT PARAPROFESSIONALS  | \$12,173.00    | \$12,173.00    | \$0.00       | \$1,101.50   | \$10,900.34    | \$1,272.66   |
| 281 HEALTH BENEFITS FOR TEACHERS  | \$14,200.00    | \$14,200.00    | \$0.00       | \$541.67     | \$4,875.03     | \$9,324.97   |
| 333 MILEAGE STAFF                 | \$300.00       | \$300.00       | \$0.00       | \$0.00       | \$229.30       | \$70.70      |
| 340 OTHER PROFESSIONAL SERVICES   | \$1,000.00     | \$1,000.00     | \$0.00       | \$0.00       | \$0.00         | \$1,000.00   |
| 580 TRAVEL:MEAL,HOTEL,RENTAL      | \$1,929.00     | \$1,929.00     | \$0.00       | \$0.00       | \$112.35       | \$1,816.65   |
| 610 GENERAL SUPPLIES              | \$15,045.00    | \$15,045.00    | \$8,833.65   | \$1,686.64   | \$17,264.70    | -\$11,053.35 |
| 640 BOOKS/PERIODICALS             | \$49,724.00    | \$49,724.00    | \$2,592.94   | \$1,123.91   | \$19,043.55    | \$28,087.51  |
| 642 AUDIO-VISUAL MATERIALS        | \$1,800.00     | \$1,800.00     | \$0.00       | \$0.00       | \$0.00         | \$1,800.00   |
| 733 FURNITURE AND FIXTURES        | \$6,410.00     | \$6,410.00     | \$2,311.87   | \$0.00       | \$0.00         | \$4,098.13   |
| 734 TECHNOLOGY HARDWARE           | \$8,910.00     | \$8,910.00     | \$657.00     | \$0.00       | \$9,004.10     | -\$751.10    |
| 810 DUES AND FEES                 | \$500.00       | \$500.00       | \$0.00       | \$0.00       | -\$25.00       | \$525.00     |
| 2220 MEDIA LIBRARY                | \$547,585.00   | \$547,585.00   | \$14,395.46  | \$44,682.96  | \$434,329.82   | \$98,859.72  |
| 2200 STAFF SUPPORT                | \$1,974,019.08 | \$1,974,019.08 | \$315,593.47 | \$315,106.72 | \$1,289,831.03 | \$368,594.58 |
| 2300 GENERAL ADMINISTRATION       |                |                |              |              |                |              |
| 2310 BOARD OF EDUCATION           |                |                |              |              |                |              |
| 110 CLERICAL_BUSDIVERS            | \$36,936.72    | \$36,936.72    | \$0.00       | \$1,969.03   | \$22,809.98    | \$14,126.74  |
| 210 HEALTH CARE NON-INSTRUCTIONAL | \$8,000.00     | \$8,000.00     | \$0.00       | \$444.91     | \$4,531.48     | \$3,468.52   |
| 220 FICA NON INSTRUCTIONAL        | \$2,810.00     | \$2,810.00     | \$0.00       | \$150.15     | \$1,740.14     | \$1,069.86   |
| 230 RETIREMENT NON INSTRUCTIONAL  | \$3,628.00     | \$3,628.00     | \$0.00       | \$194.50     | \$2,253.13     | \$1,374.87   |
| 340 OTHER PROFESSIONAL SERVICES   | \$13,000.00    | \$13,000.00    | \$0.00       | \$13.50      | \$47,863.50    | -\$34,863.50 |
| 520 PROPERTY/LIABILITY INSURANCE  | \$640,000.00   | \$640,000.00   | \$0.00       | \$36,415.01  | \$434,094.05   | \$205,905.95 |
| 540 ADVERTISING                   | \$15,000.00    | \$15,000.00    | \$0.00       | \$323.94     | \$14,697.98    | \$302.02     |
| 580 TRAVEL:MEAL,HOTEL,RENTAL      | \$7,000.00     | \$7,000.00     | \$0.00       | \$344.00     | \$7,783.99     | -\$783.99    |
| 610 GENERAL SUPPLIES              | \$5,000.00     | \$5,000.00     | \$0.00       | \$301.30     | \$2,727.73     | \$2,272.27   |
| 810 DUES AND FEES                 | \$15,000.00    | \$15,000.00    | \$0.00       | \$0.00       | \$13,630.27    | \$1,369.73   |
| 890 MISCELLANEOUS EXPENDITURES    | \$0.00         | \$0.00         | \$0.00       | \$365.71     | \$2,903.48     | -\$2,903.48  |
| 2310 BOARD OF EDUCATION           | \$746,374.72   | \$746,374.72   | \$0.00       | \$40,522.05  | \$555,035.73   | \$191,338.99 |
| 2320 SUPERINTENDENT               |                |                |              |              |                |              |
| 105 SUPERINTENDENT SALARY         | \$230,000.00   | \$230,000.00   | \$0.00       | \$19,166.67  | \$172,500.03   | \$57,499.97  |
| 110 CLERICAL_BUSDIVERS            | \$62,452.00    | \$62,452.00    | \$0.00       | \$5,474.31   | \$53,141.15    | \$9,310.85   |
| 210 HEALTH CARE NON-INSTRUCTIONAL | \$16,655.00    | \$16,655.00    | \$0.00       | \$1,387.93   | \$12,491.37    | \$4,163.63   |
| 220 FICA NON INSTRUCTIONAL        | \$4,689.00     | \$4,689.00     | \$0.00       | \$406.50     | \$3,954.78     | \$734.22     |
| 225 FICA SUPERINTENDENT           | \$17,595.00    | \$17,595.00    | \$0.00       | \$1,465.54   | \$13,189.86    | \$4,405.14   |
| 230 RETIREMENT NON INSTRUCTIONAL  | \$6,053.00     | \$6,053.00     | \$0.00       | \$540.74     | \$5,249.17     | \$803.83     |
| 235 RETIREMENT SUPERINTENDENT     | \$22,719.00    | \$22,719.00    | \$0.00       | \$1,893.25   | \$17,039.25    | \$5,679.75   |
| 382 DISTANCE EDUCATION ONLY       | \$0.00         | \$0.00         | \$0.00       | \$100.00     | \$900.00       | -\$900.00    |

|                                   |                |                |          |              |                |              |
|-----------------------------------|----------------|----------------|----------|--------------|----------------|--------------|
| 580 TRAVEL:MEAL,HOTEL,RENTAL      | \$6,000.00     | \$6,000.00     | \$0.00   | \$0.00       | \$1,471.82     | \$4,528.18   |
| 610 GENERAL SUPPLIES              | \$6,500.00     | \$6,500.00     | \$0.00   | \$143.42     | \$9,627.24     | -\$3,127.24  |
| 733 FURNITURE AND FIXTURS         | \$10,000.00    | \$10,000.00    | \$0.00   | \$0.00       | \$147.96       | \$9,852.04   |
| 810 DUES AND FEES                 | \$3,000.00     | \$3,000.00     | \$0.00   | \$0.00       | \$805.00       | \$2,195.00   |
| 890 MISCELLANEOUR EXPENDITURES    | \$11,000.00    | \$11,000.00    | \$300.00 | \$582.58     | \$3,283.25     | \$7,416.75   |
| 2320 SUPERINTENDENT               | \$396,663.00   | \$396,663.00   | \$300.00 | \$31,160.94  | \$293,800.88   | \$102,562.12 |
| 2330 LEGAL SERVICES               |                |                |          |              |                |              |
| 317 LEGAL SERVICES                | \$45,000.00    | \$45,000.00    | \$0.00   | \$2,320.00   | \$28,412.02    | \$16,587.98  |
| 2330 LEGAL SERVICES               | \$45,000.00    | \$45,000.00    | \$0.00   | \$2,320.00   | \$28,412.02    | \$16,587.98  |
| 2300 GENERAL ADMINISTRATION       | \$1,188,037.72 | \$1,188,037.72 | \$300.00 | \$74,002.99  | \$877,248.63   | \$310,489.09 |
| 2400 SCHOOL ADMINISTRATION        |                |                |          |              |                |              |
| 2410 OFFICE OF THE PRINCIPAL      |                |                |          |              |                |              |
| 110 CLERICAL_BUSDIVERS            | \$506,722.00   | \$506,722.00   | \$0.00   | \$46,271.89  | \$494,088.65   | \$12,633.35  |
| 111 TEACHERS/PROFESSIONALS        | \$1,398,390.50 | \$1,398,390.50 | \$0.00   | \$106,794.55 | \$961,150.95   | \$437,239.55 |
| 112 PARAPROFESSIONALS             | \$21,610.00    | \$21,610.00    | \$0.00   | \$1,903.77   | \$18,944.77    | \$2,665.23   |
| 123 SUBSTITUTE TEACHERS           | \$5,000.00     | \$5,000.00     | \$0.00   | \$0.00       | \$800.00       | \$4,200.00   |
| 151 INCENTIVE PROFESSIONAL STAFF  | \$0.00         | \$0.00         | \$0.00   | \$0.00       | \$5,209.77     | -\$5,209.77  |
| 210 HEALTH CARE NON-INSTRUCTIONAL | \$111,192.00   | \$111,192.00   | \$0.00   | \$8,770.13   | \$91,440.61    | \$19,751.39  |
| 211 HEALTH CARE PROFESSIONAL      | \$154,330.00   | \$154,330.00   | \$0.00   | \$13,609.44  | \$115,088.34   | \$39,241.66  |
| 220 FICA NON INSTRUCTIONAL        | \$32,373.00    | \$32,373.00    | \$0.00   | \$3,457.34   | \$37,092.94    | -\$4,719.94  |
| 221 FICA PROFESSIONAL             | \$26,675.00    | \$26,675.00    | \$0.00   | \$8,038.83   | \$72,747.61    | -\$46,072.61 |
| 222 FICA PARAPROFESSIONAL         | \$1,555.00     | \$1,555.00     | \$0.00   | \$145.09     | \$1,444.34     | \$110.66     |
| 223 FICA SUBSTITUTES              | \$0.00         | \$0.00         | \$0.00   | \$0.00       | \$61.20        | -\$61.20     |
| 230 RETIREMENT NON INSTRUCTIONAL  | \$41,798.00    | \$41,798.00    | \$0.00   | \$4,570.64   | \$48,763.69    | -\$6,965.69  |
| 231 RETIREMENT PROFESSIONAL       | \$34,444.00    | \$34,444.00    | \$0.00   | \$10,548.97  | \$94,940.66    | -\$60,496.66 |
| 232 RETIREMENT PARAPROFESSIONALS  | \$2,008.00     | \$2,008.00     | \$0.00   | \$188.05     | \$1,871.32     | \$136.68     |
| 333 MILEAGE STAFF                 | \$1,250.00     | \$1,250.00     | \$0.00   | \$0.00       | \$1,337.72     | -\$87.72     |
| 340 OTHER PROFESSIONAL SERVICES   | \$1,000.00     | \$1,000.00     | \$0.00   | \$0.00       | \$230.00       | \$770.00     |
| 382 DISTANCE EDUCATION ONLY       | \$10,350.00    | \$10,950.00    | \$0.00   | \$1,117.15   | \$9,099.11     | \$1,850.89   |
| 580 TRAVEL:MEAL,HOTEL,RENTAL      | \$10,000.00    | \$10,000.00    | \$0.00   | \$0.00       | \$8,218.86     | \$1,781.14   |
| 610 GENERAL SUPPLIES              | \$11,615.00    | \$11,015.00    | \$0.00   | \$489.84     | \$3,731.50     | \$7,283.50   |
| 733 FURNITURE AND FIXTURS         | \$4,369.00     | \$4,369.00     | \$0.00   | \$0.00       | \$309.86       | \$4,059.14   |
| 890 MISCELLANEOUR EXPENDITURES    | \$3,966.00     | \$3,966.00     | \$0.00   | \$305.72     | \$3,048.49     | \$917.51     |
| 2410 OFFICE OF THE PRINCIPAL      | \$2,378,647.50 | \$2,378,647.50 | \$0.00   | \$206,211.41 | \$1,969,620.39 | \$409,027.11 |
| 2490 ACTIVITIES OFFICES           |                |                |          |              |                |              |
| 110 CLERICAL_BUSDIVERS            | \$90,660.00    | \$90,660.00    | \$0.00   | \$8,104.68   | \$80,014.03    | \$10,645.97  |
| 111 TEACHERS/PROFESSIONALS        | \$167,789.50   | \$167,789.50   | \$0.00   | \$14,052.69  | \$126,474.21   | \$41,315.29  |
| 112 PARAPROFESSIONALS             | \$16,327.00    | \$16,327.00    | \$0.00   | \$420.24     | \$5,815.68     | \$10,511.32  |
| 151 INCENTIVE PROFESSIONAL STAFF  | \$0.00         | \$0.00         | \$0.00   | \$0.00       | \$13,377.60    | -\$13,377.60 |
| 210 HEALTH CARE NON-INSTRUCTIONAL | \$37,037.00    | \$37,037.00    | \$0.00   | \$3,086.38   | \$27,777.42    | \$9,259.58   |
| 211 HEALTH CARE PROFESSIONAL      | \$33,546.00    | \$33,546.00    | \$0.00   | \$2,795.51   | \$28,390.76    | \$5,155.24   |
| 220 FICA NON INSTRUCTIONAL        | \$6,680.00     | \$6,680.00     | \$0.00   | \$617.07     | \$6,094.62     | \$585.38     |
| 221 FICA PROFESSIONAL             | \$0.00         | \$0.00         | \$0.00   | \$1,055.93   | \$10,526.06    | -\$10,526.06 |
| 222 FICA PARAPROFESSIONAL         | \$1,157.00     | \$1,157.00     | \$0.00   | \$32.14      | \$444.91       | \$712.09     |
| 230 RETIREMENT NON INSTRUCTIONAL  | \$8,627.00     | \$8,627.00     | \$0.00   | \$800.56     | \$7,903.62     | \$723.38     |
| 231 RETIREMENT PROFESSIONAL       | \$0.00         | \$0.00         | \$0.00   | \$1,388.10   | \$13,814.30    | -\$13,814.30 |
| 232 RETIREMENT PARAPROFESSIONALS  | \$1,495.00     | \$1,495.00     | \$0.00   | \$41.51      | \$574.46       | \$920.54     |
| 333 MILEAGE STAFF                 | \$400.00       | \$400.00       | \$0.00   | \$0.00       | \$2,742.47     | -\$2,342.47  |

|                                       |                |                |          |              |                |              |
|---------------------------------------|----------------|----------------|----------|--------------|----------------|--------------|
| 340 OTHER PROFESSIONAL SERVICES       | \$800.00       | \$800.00       | \$0.00   | \$0.00       | \$15,600.00    | -\$14,800.00 |
| 440 RENTALS; BUILDING, LAND, VEHICLES | \$1,200.00     | \$1,200.00     | \$0.00   | \$0.00       | \$0.00         | \$1,200.00   |
| 580 TRAVEL:MEAL,HOTEL,RENTAL          | \$2,500.00     | \$2,500.00     | \$0.00   | \$0.00       | \$7,014.51     | -\$4,514.51  |
| 610 GENERAL SUPPLIES                  | \$1,000.00     | \$1,000.00     | \$0.00   | \$0.00       | \$0.00         | \$1,000.00   |
| 733 FURNITURE AND FIXTURS             | \$0.00         | \$0.00         | \$0.00   | \$0.00       | \$32,830.00    | -\$32,830.00 |
| 890 MISCELLANEOUR EXPENDITURES        | \$0.00         | \$0.00         | \$0.00   | \$1,533.50   | \$8,784.00     | -\$8,784.00  |
| 2490 ACTIVITIES OFFICES               | \$369,218.50   | \$369,218.50   | \$0.00   | \$33,928.31  | \$388,178.65   | -\$18,960.15 |
| 2400 SCHOOL ADMINISTRATION            | \$2,747,866.00 | \$2,747,866.00 | \$0.00   | \$240,139.72 | \$2,357,799.04 | \$390,066.96 |
| 2500 BUSINESS SUPPORT                 |                |                |          |              |                |              |
| 2510 BUSINESS SERVICES                |                |                |          |              |                |              |
| 110 CLERICAL_BUSDRIVERS               | \$187,565.00   | \$187,565.00   | \$0.00   | \$14,662.40  | \$164,310.10   | \$23,254.90  |
| 116 PROFESSIONAL NON-CERTIFIED        | \$181,742.00   | \$181,742.00   | \$0.00   | \$15,145.17  | \$144,314.32   | \$37,427.68  |
| 210 HEALTH CARE NON-INSRUCTIONAL      | \$37,037.00    | \$37,037.00    | \$0.00   | \$3,032.63   | \$27,293.67    | \$9,743.33   |
| 216 HEALTH CARE NC PROFESSIONAL       | \$16,679.00    | \$16,679.00    | \$0.00   | \$1,387.93   | \$12,491.37    | \$4,187.63   |
| 220 FICA NON INSTRUCTIONAL            | \$14,021.00    | \$14,021.00    | \$0.00   | \$1,117.91   | \$12,534.51    | \$1,486.49   |
| 226 FICA NC PROFESSIONAL              | \$0.00         | \$0.00         | \$0.00   | \$1,123.92   | \$8,537.98     | -\$8,537.98  |
| 230 RETIREMENT NON INSTRUCTIONAL      | \$18,103.00    | \$18,103.00    | \$0.00   | \$1,448.32   | \$15,651.48    | \$2,451.52   |
| 236 RETIREMENT NC PROFESSIONAL        | \$0.00         | \$0.00         | \$0.00   | \$1,496.01   | \$13,464.09    | -\$13,464.09 |
| 315 ACCOUNTING SERVICES               | \$28,050.00    | \$28,050.00    | \$0.00   | \$0.00       | \$28,150.00    | -\$100.00    |
| 333 MILEAGE STAFF                     | \$2,000.00     | \$2,000.00     | \$0.00   | \$0.00       | \$124.45       | \$1,875.55   |
| 340 OTHER PROFESSIONAL SERVICES       | \$20,000.00    | \$20,000.00    | \$0.00   | \$136.34     | \$2,938.34     | \$17,061.66  |
| 382 DISTANCE EDUCATION ONLY           | \$26,000.00    | \$26,000.00    | \$0.00   | \$1,362.34   | \$12,614.45    | \$13,385.55  |
| 531 POSTAGE                           | \$35,000.00    | \$35,000.00    | \$0.00   | \$1,732.11   | \$19,862.71    | \$15,137.29  |
| 580 TRAVEL:MEAL,HOTEL,RENTAL          | \$5,000.00     | \$5,000.00     | \$0.00   | \$391.51     | \$5,355.41     | -\$355.41    |
| 610 GENERAL SUPPLIES                  | \$15,000.00    | \$15,000.00    | \$789.00 | \$272.80     | \$8,133.35     | \$6,077.65   |
| 612 COPY COST                         | \$10,000.00    | \$10,000.00    | \$0.00   | \$0.00       | \$1,311.88     | \$8,688.12   |
| 733 FURNITURE AND FIXTURS             | \$2,000.00     | \$2,000.00     | \$0.00   | \$0.00       | \$14,994.35    | -\$12,994.35 |
| 734 TECHNOLGOY HARDWARE               | \$1,000.00     | \$1,000.00     | \$0.00   | \$0.00       | \$0.00         | \$1,000.00   |
| 810 DUES AND FEES                     | \$0.00         | \$0.00         | \$0.00   | \$0.00       | \$1,000.00     | -\$1,000.00  |
| 890 MISCELLANEOUR EXPENDITURES        | \$0.00         | \$0.00         | \$0.00   | \$173.89     | \$3,187.60     | -\$3,187.60  |
| 2510 BUSINESS SERVICES                | \$599,197.00   | \$599,197.00   | \$789.00 | \$43,483.28  | \$496,270.06   | \$102,137.94 |
| 2560 PUBLIC RELATIONS                 |                |                |          |              |                |              |
| 110 CLERICAL_BUSDRIVERS               | \$59,320.00    | \$59,320.00    | \$0.00   | \$4,798.72   | \$47,889.50    | \$11,430.50  |
| 116 PROFESSIONAL NON-CERTIFIED        | \$82,800.00    | \$82,800.00    | \$0.00   | \$6,900.00   | \$64,003.45    | \$18,796.55  |
| 210 HEALTH CARE NON-INSRUCTIONAL      | \$7,931.00     | \$7,931.00     | \$0.00   | \$660.92     | \$5,948.28     | \$1,982.72   |
| 216 HEALTH CARE NC PROFESSIONAL       | \$22,364.00    | \$22,364.00    | \$0.00   | \$1,863.67   | \$16,773.03    | \$5,590.97   |
| 220 FICA NON INSTRUCTIONAL            | \$4,448.00     | \$4,448.00     | \$0.00   | \$336.13     | \$3,384.85     | \$1,063.15   |
| 226 FICA NC PROFESSIONAL              | \$0.00         | \$0.00         | \$0.00   | \$524.68     | \$4,867.73     | -\$4,867.73  |
| 230 RETIREMENT NON INSTRUCTIONAL      | \$5,744.00     | \$5,744.00     | \$0.00   | \$474.01     | \$4,730.42     | \$1,013.58   |
| 236 RETIREMENT NC PROFESSIONAL        | \$0.00         | \$0.00         | \$0.00   | \$681.57     | \$6,134.13     | -\$6,134.13  |
| 333 MILEAGE STAFF                     | \$1,000.00     | \$1,000.00     | \$0.00   | \$0.00       | \$196.50       | \$803.50     |
| 382 DISTANCE EDUCATION ONLY           | \$0.00         | \$0.00         | \$0.00   | \$100.00     | \$900.00       | -\$900.00    |
| 540 ADVERTSING                        | \$16,000.00    | \$16,000.00    | \$0.00   | \$512.00     | \$10,075.69    | \$5,924.31   |
| 550 PRINTING/BINDING                  | \$0.00         | \$0.00         | \$0.00   | \$0.00       | \$2,615.84     | -\$2,615.84  |
| 580 TRAVEL:MEAL,HOTEL,RENTAL          | \$3,000.00     | \$3,000.00     | \$0.00   | \$252.96     | \$1,184.26     | \$1,815.74   |
| 610 GENERAL SUPPLIES                  | \$7,000.00     | \$7,000.00     | \$0.00   | \$0.00       | \$1,119.85     | \$5,880.15   |
| 612 COPY COST                         | \$0.00         | \$0.00         | \$0.00   | \$0.00       | \$294.46       | -\$294.46    |

|                                   |              |              |              |              |              |               |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| 733 FURNITURE AND FIXTURS         | \$0.00       | \$0.00       | \$0.00       | \$15.02      | \$135.18     | -\$135.18     |
| 810 DUES AND FEES                 | \$500.00     | \$500.00     | \$0.00       | \$155.00     | \$613.35     | -\$113.35     |
| 890 MISCELLANEOUR EXPENDITURES    | \$2,000.00   | \$2,000.00   | \$0.00       | \$0.00       | \$162.00     | \$1,838.00    |
| 2560 PUBLIC RELATIONS             | \$212,107.00 | \$212,107.00 | \$0.00       | \$17,274.68  | \$171,028.52 | \$41,078.48   |
| <b>2570 PERSONNEL SERVICES</b>    |              |              |              |              |              |               |
| 110 CLERICAL_BUSDRIVERS           | \$61,617.00  | \$61,617.00  | \$0.00       | \$5,282.32   | \$53,178.42  | \$8,438.58    |
| 111 TEACHERS/PROFESSIONALS        | \$145,000.00 | \$145,000.00 | \$0.00       | \$12,083.33  | \$115,694.41 | \$29,305.59   |
| 210 HEALTH CARE NON-INSTRUCTIONAL | \$16,655.00  | \$16,655.00  | \$0.00       | \$693.38     | \$6,772.67   | \$9,882.33    |
| 211 HEALTH CARE PROFESSIONAL      | \$7,931.00   | \$7,931.00   | \$0.00       | \$660.92     | \$5,948.28   | \$1,982.72    |
| 220 FICA NON INSTRUCTIONAL        | \$4,564.00   | \$4,564.00   | \$0.00       | \$374.43     | \$3,791.45   | \$772.55      |
| 221 FICA PROFESSIONAL             | \$0.00       | \$0.00       | \$0.00       | \$921.04     | \$8,820.61   | -\$8,820.61   |
| 230 RETIREMENT NON INSTRUCTIONAL  | \$5,893.00   | \$5,893.00   | \$0.00       | \$521.78     | \$5,252.87   | \$640.13      |
| 231 RETIREMENT PROFESSIONAL       | \$0.00       | \$0.00       | \$0.00       | \$1,193.57   | \$10,742.13  | -\$10,742.13  |
| 333 MILEAGE STAFF                 | \$250.00     | \$250.00     | \$0.00       | \$0.00       | \$321.25     | -\$71.25      |
| 340 OTHER PROFESSIONAL SERVICES   | \$27,000.00  | \$27,000.00  | \$0.00       | \$301.70     | \$4,823.67   | \$22,176.33   |
| 382 DISTANCE EDUCATION ONLY       | \$500.00     | \$500.00     | \$0.00       | \$100.00     | \$1,029.69   | -\$529.69     |
| 540 ADVERTISING                   | \$5,000.00   | \$5,000.00   | \$0.00       | \$0.00       | \$270.00     | \$4,730.00    |
| 580 TRAVEL:MEAL,HOTEL,RENTAL      | \$8,000.00   | \$8,000.00   | \$0.00       | \$1,232.80   | \$5,162.49   | \$2,837.51    |
| 610 GENERAL SUPPLIES              | \$3,000.00   | \$3,000.00   | \$0.00       | \$1,748.92   | \$5,157.36   | -\$2,157.36   |
| 733 FURNITURE AND FIXTURS         | \$1,000.00   | \$1,000.00   | \$0.00       | \$0.00       | \$0.00       | \$1,000.00    |
| 810 DUES AND FEES                 | \$1,000.00   | \$1,000.00   | \$0.00       | \$0.00       | \$864.00     | \$136.00      |
| 890 MISCELLANEOUR EXPENDITURES    | \$500.00     | \$500.00     | \$0.00       | \$0.00       | \$713.75     | -\$213.75     |
| 2570 PERSONNEL SERVICES           | \$287,910.00 | \$287,910.00 | \$0.00       | \$25,114.19  | \$228,543.05 | \$59,366.95   |
| <b>2580 TECHNOLOGY SERVICES</b>   |              |              |              |              |              |               |
| 110 CLERICAL_BUSDRIVERS           | \$92,832.00  | \$92,832.00  | \$0.00       | \$5,755.81   | \$58,792.15  | \$34,039.85   |
| 112 PARAPROFESSIONALS             | \$0.00       | \$0.00       | \$0.00       | \$2,798.69   | \$25,505.65  | -\$25,505.65  |
| 116 PROFESSIONAL NON-CERTIFIED    | \$304,109.00 | \$431,437.00 | \$0.00       | \$34,313.34  | \$335,895.33 | \$95,541.67   |
| 210 HEALTH CARE NON-INSTRUCTIONAL | \$22,364.00  | \$22,364.00  | \$0.00       | \$0.00       | \$0.00       | \$22,364.00   |
| 212 HEALTH CARE PARAPROFESSIONALS | \$0.00       | \$0.00       | \$0.00       | \$660.92     | \$5,287.36   | -\$5,287.36   |
| 216 HEALTH CARE NC PROFESSIONAL   | \$28,032.00  | \$50,396.00  | \$0.00       | \$6,437.11   | \$55,752.96  | -\$5,356.96   |
| 220 FICA NON INSTRUCTIONAL        | \$5,296.00   | \$5,296.00   | \$0.00       | \$437.85     | \$4,475.36   | \$820.64      |
| 222 FICA PARAPROFESSIONAL         | \$0.00       | \$0.00       | \$0.00       | \$213.37     | \$1,945.39   | -\$1,945.39   |
| 226 FICA NC PROFESSIONAL          | \$18,981.00  | \$28,691.00  | \$0.00       | \$2,598.47   | \$25,459.59  | \$3,231.41    |
| 230 RETIREMENT NON INSTRUCTIONAL  | \$6,839.00   | \$6,839.00   | \$0.00       | \$568.55     | \$5,705.90   | \$1,133.10    |
| 232 RETIREMENT PARAPROFESSIONALS  | \$0.00       | \$0.00       | \$0.00       | \$276.45     | \$2,519.40   | -\$2,519.40   |
| 236 RETIREMENT NC PROFESSIONAL    | \$24,508.00  | \$36,008.00  | \$0.00       | \$3,389.40   | \$32,629.34  | \$3,378.66    |
| 333 MILEAGE STAFF                 | \$22,000.00  | \$22,000.00  | \$0.00       | \$99.57      | \$2,125.17   | \$19,874.83   |
| 340 OTHER PROFESSIONAL SERVICES   | \$65,000.00  | \$65,000.00  | \$12,138.89  | \$2,757.86   | \$160,958.09 | -\$108,096.98 |
| 351 DATA PROCESSING               | \$4,500.00   | \$4,500.00   | \$0.00       | \$0.00       | \$0.00       | \$4,500.00    |
| 382 DISTANCE EDUCATION ONLY       | \$9,500.00   | \$9,500.00   | \$0.00       | \$116.22     | \$2,389.95   | \$7,110.05    |
| 531 POSTAGE                       | \$700.00     | \$700.00     | \$0.00       | \$184.52     | \$245.22     | \$454.78      |
| 580 TRAVEL:MEAL,HOTEL,RENTAL      | \$9,500.00   | \$9,500.00   | \$0.00       | \$115.35     | \$8,434.91   | \$1,065.09    |
| 610 GENERAL SUPPLIES              | \$15,000.00  | \$15,000.00  | \$1,848.17   | \$873.72     | \$10,059.08  | \$3,092.75    |
| 612 COPY COST                     | \$1,000.00   | \$1,000.00   | \$0.00       | \$0.00       | \$222.34     | \$777.66      |
| 733 FURNITURE AND FIXTURS         | \$220,000.00 | \$220,000.00 | \$176,032.49 | \$23,379.75  | \$44,489.83  | -\$522.32     |
| 734 TECHNOLOGY HARDWARE           | \$418,012.00 | \$418,012.00 | \$1,100.00   | \$232,000.00 | \$232,472.41 | \$184,439.59  |
| 735 TECHNOLOGY SOFTWARE           | \$365,000.00 | \$365,000.00 | \$141,688.86 | \$6,352.08   | \$412,019.10 | -\$188,707.96 |

|                                    |                |                |              |              |                |              |
|------------------------------------|----------------|----------------|--------------|--------------|----------------|--------------|
| 810 DUES AND FEES                  | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$65.00        | -\$65.00     |
| 2580 TECHNOLOGY SERVICES           | \$1,633,173.00 | \$1,804,075.00 | \$332,808.41 | \$323,329.03 | \$1,427,449.53 | \$43,817.06  |
| 2500 BUSINESS SUPPORT              | \$2,732,387.00 | \$2,903,289.00 | \$333,597.41 | \$409,201.18 | \$2,323,291.16 | \$246,400.43 |
| 2600 OPERATIONS/MAINTENANCE        |                |                |              |              |                |              |
| 2600 UTILITIES                     |                |                |              |              |                |              |
| 110 CLERICAL_BUSDROIVERS           | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$75.00        | -\$75.00     |
| 116 PROFESSIONAL NON-CERTIFIED     | \$103,302.00   | \$103,302.00   | \$0.00       | \$8,608.50   | \$84,600.78    | \$18,701.22  |
| 210 HEALTH CARE NON-INSTRUCTIONAL  | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$14.83        | -\$14.83     |
| 216 HEALTH CARE NC PROFESSIONAL    | \$7,931.00     | \$7,931.00     | \$0.00       | \$660.92     | \$5,948.28     | \$1,982.72   |
| 220 FICA NON INSTRUCTIONAL         | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$5.74         | -\$5.74      |
| 226 FICA NC PROFESSIONAL           | \$7,903.00     | \$7,903.00     | \$0.00       | \$656.41     | \$6,452.69     | \$1,450.31   |
| 230 RETIREMENT NON INSTRUCTIONAL   | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$7.41         | -\$7.41      |
| 236 RETIREMENT NC PROFESSIONAL     | \$10,209.00    | \$10,209.00    | \$0.00       | \$850.33     | \$7,652.97     | \$2,556.03   |
| 410 UTILITY SERVICES (Water/Sewer) | \$68,537.00    | \$68,537.00    | \$0.00       | \$3,347.10   | \$44,130.12    | \$24,406.88  |
| 621 HEATING FUEL                   | \$219,819.00   | \$219,819.00   | \$0.00       | \$29,753.25  | \$239,302.38   | -\$19,483.38 |
| 622 ENERGY:ELECTRICITY             | \$680,365.00   | \$680,365.00   | \$0.00       | \$45,802.79  | \$474,734.08   | \$205,630.92 |
| 2600 UTILITIES                     | \$1,098,066.00 | \$1,098,066.00 | \$0.00       | \$89,679.30  | \$862,924.28   | \$235,141.72 |
| 2610 PLANT OPERATIONS              |                |                |              |              |                |              |
| 110 CLERICAL_BUSDROIVERS           | \$1,534,768.00 | \$1,534,768.00 | \$0.00       | \$119,145.34 | \$1,146,545.43 | \$388,222.57 |
| 210 HEALTH CARE NON-INSTRUCTIONAL  | \$423,829.00   | \$423,829.00   | \$0.00       | \$36,360.17  | \$324,413.68   | \$99,415.32  |
| 220 FICA NON INSTRUCTIONAL         | \$117,868.00   | \$117,868.00   | \$0.00       | \$9,036.36   | \$86,979.76    | \$30,888.24  |
| 230 RETIREMENT NON INSTRUCTIONAL   | \$151,601.00   | \$151,601.00   | \$0.00       | \$11,711.38  | \$112,519.06   | \$39,081.94  |
| 290 LONG TERM DISABILITY           | \$0.00         | \$0.00         | \$0.00       | \$470.44     | \$4,222.52     | -\$4,222.52  |
| 333 MILEAGE STAFF                  | \$0.00         | \$0.00         | \$0.00       | \$364.18     | \$707.40       | -\$707.40    |
| 340 OTHER PROFESSIONAL SERVICES    | \$66,000.00    | \$66,000.00    | \$533.15     | \$12,746.93  | \$119,270.58   | -\$53,803.73 |
| 610 GENERAL SUPPLIES               | \$166,800.00   | \$166,800.00   | \$44,856.28  | \$26,586.17  | \$132,085.48   | -\$10,141.76 |
| 733 FURNITURE AND FIXTURES         | \$57,500.00    | \$57,500.00    | \$17,195.86  | \$7,478.77   | \$27,444.87    | \$12,859.27  |
| 2610 PLANT OPERATIONS              | \$2,518,366.00 | \$2,518,366.00 | \$62,585.29  | \$223,899.74 | \$1,954,188.78 | \$501,591.93 |
| 2620 MAINTENANCE                   |                |                |              |              |                |              |
| 110 CLERICAL_BUSDROIVERS           | \$686,472.00   | \$686,472.00   | \$0.00       | \$50,184.29  | \$531,710.82   | \$154,761.18 |
| 120 SUBSTITUTE TEACHERS            | \$30,000.00    | \$30,000.00    | \$0.00       | \$0.00       | \$0.00         | \$30,000.00  |
| 150 STIPENDENT NON-INSTRUCTION     | \$15,000.00    | \$15,000.00    | \$0.00       | \$0.00       | \$0.00         | \$15,000.00  |
| 210 HEALTH CARE NON-INSTRUCTIONAL  | \$200,610.00   | \$200,610.00   | \$0.00       | \$15,881.30  | \$147,418.92   | \$53,191.08  |
| 220 FICA NON INSTRUCTIONAL         | \$55,762.00    | \$55,762.00    | \$0.00       | \$3,814.81   | \$40,427.49    | \$15,334.51  |
| 230 RETIREMENT NON INSTRUCTIONAL   | \$72,848.00    | \$72,848.00    | \$0.00       | \$4,957.09   | \$51,687.44    | \$21,160.56  |
| 290 LONG TERM DISABILITY           | \$6,000.00     | \$6,000.00     | \$0.00       | \$172.74     | \$1,665.51     | \$4,334.49   |
| 340 OTHER PROFESSIONAL SERVICES    | \$161,383.00   | \$161,383.00   | \$19,912.38  | \$8,727.31   | \$226,974.02   | -\$85,503.40 |
| 382 DISTANCE EDUCATION ONLY        | \$5,000.00     | \$5,000.00     | \$0.00       | \$664.55     | \$5,970.88     | -\$970.88    |
| 430 REPAIRS AND MAINTENANCE        | \$14,760.00    | \$14,760.00    | \$4,151.22   | \$1,364.60   | \$28,339.51    | -\$17,730.73 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL       | \$1,000.00     | \$1,000.00     | \$1,700.00   | \$1,640.12   | \$4,969.30     | -\$5,669.30  |
| 610 GENERAL SUPPLIES               | \$185,000.00   | \$185,000.00   | \$31,312.10  | \$14,682.28  | \$149,609.33   | \$4,078.57   |
| 612 COPY COST                      | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$577.77       | -\$577.77    |
| 626 GASOLINE/DIESEL                | \$30,000.00    | \$30,000.00    | \$0.00       | \$2,841.32   | \$37,281.86    | -\$7,281.86  |
| 720 BUILDINGS/CONSTRUCTIONS        | \$189,000.00   | \$289,000.00   | \$8,116.83   | \$125,640.00 | \$209,393.20   | \$71,489.97  |
| 733 FURNITURE AND FIXTURES         | \$3,000.00     | \$3,000.00     | \$0.00       | \$41,828.20  | \$44,077.16    | -\$41,077.16 |
| 890 MISCELLANEOUS EXPENDITURES     | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$222.30       | -\$222.30    |
| 2620 MAINTENANCE                   | \$1,655,835.00 | \$1,755,835.00 | \$65,192.53  | \$272,398.61 | \$1,480,325.51 | \$210,316.96 |
| 2630 GROUNDS                       |                |                |              |              |                |              |

|                                       |                |                |              |              |                |              |
|---------------------------------------|----------------|----------------|--------------|--------------|----------------|--------------|
| 340 OTHER PROFESSIONAL SERVICES       | \$5,000.00     | \$5,000.00     | \$0.00       | \$275.00     | \$4,284.77     | \$715.23     |
| 610 GENERAL SUPPLIES                  | \$35,000.00    | \$35,000.00    | \$1,557.53   | \$7,628.44   | \$27,013.35    | \$6,429.12   |
| 2630 GROUNDS                          | \$40,000.00    | \$40,000.00    | \$1,557.53   | \$7,903.44   | \$31,298.12    | \$7,144.35   |
| 2640 WAREHOUSE MAINTENANCE            |                |                |              |              |                |              |
| 610 GENERAL SUPPLIES                  | \$0.00         | \$0.00         | \$0.00       | -\$2,206.20  | \$26,847.56    | -\$26,847.56 |
| 2640 WAREHOUSE MAINTENANCE            | \$0.00         | \$0.00         | \$0.00       | -\$2,206.20  | \$26,847.56    | -\$26,847.56 |
| 2650 LARGE PROJECTS                   |                |                |              |              |                |              |
| 340 OTHER PROFESSIONAL SERVICES       | \$100,000.00   | \$100,000.00   | \$0.00       | \$0.00       | \$14,347.00    | \$85,653.00  |
| 2650 LARGE PROJECTS                   | \$100,000.00   | \$100,000.00   | \$0.00       | \$0.00       | \$14,347.00    | \$85,653.00  |
| 2660 SAFETY AND SECURITY              |                |                |              |              |                |              |
| 340 OTHER PROFESSIONAL SERVICES       | \$75,000.00    | \$75,000.00    | \$35,053.40  | \$0.00       | \$57,169.80    | -\$17,223.20 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL          | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$711.67       | -\$711.67    |
| 610 GENERAL SUPPLIES                  | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$148.37       | -\$148.37    |
| 733 FURNITURE AND FIXTURES            | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$26,969.00    | -\$26,969.00 |
| 2660 SAFETY AND SECURITY              | \$75,000.00    | \$75,000.00    | \$35,053.40  | \$0.00       | \$84,998.84    | -\$45,052.24 |
| 2600 OPERATIONS/MAINTENANCE           | \$5,487,267.00 | \$5,587,267.00 | \$164,388.75 | \$591,674.89 | \$4,454,930.09 | \$967,948.16 |
| 2700 TRANSPORTATION                   |                |                |              |              |                |              |
| 2710 VEHICLE OPERATIONS               |                |                |              |              |                |              |
| 110 CLERICAL_BUSDRIVERS               | \$100,000.00   | \$100,000.00   | \$0.00       | \$16,695.00  | \$106,338.84   | -\$6,338.84  |
| 112 PARAPROFESSIONALS                 | \$7,500.00     | \$7,500.00     | \$0.00       | \$0.00       | \$0.00         | \$7,500.00   |
| 210 HEALTH CARE NON-INSTRUCTIONAL     | \$0.00         | \$0.00         | \$0.00       | \$685.77     | \$6,871.27     | -\$6,871.27  |
| 220 FICA NON INSTRUCTIONAL            | \$7,650.00     | \$7,650.00     | \$0.00       | \$1,274.74   | \$8,025.47     | -\$375.47    |
| 230 RETIREMENT NON INSTRUCTIONAL      | \$9,887.00     | \$9,887.00     | \$0.00       | \$1,097.56   | \$7,530.65     | \$2,356.35   |
| 290 LONG TERM DISABILITY              | \$0.00         | \$0.00         | \$0.00       | \$7.62       | \$58.85        | -\$58.85     |
| 332 MILEAGE TO PARENTS                | \$175,000.00   | \$175,000.00   | \$0.00       | \$0.00       | \$27,036.58    | \$147,963.42 |
| 352 OTHER TECHNICAL SERVICES          | \$45,000.00    | \$45,000.00    | \$0.00       | \$7,000.00   | \$8,853.91     | \$36,146.09  |
| 382 DISTANCE EDUCATION ONLY           | \$3,500.00     | \$3,500.00     | \$0.00       | \$129.27     | \$1,163.43     | \$2,336.57   |
| 430 REPAIRS AND MAINTENANCE           | \$25,000.00    | \$25,000.00    | \$22,003.74  | \$7,036.52   | \$76,828.93    | -\$73,832.67 |
| 440 RENTALS; BUILDING, LAND, VEHICLES | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$49,483.80    | -\$49,483.80 |
| 442 RENTALS                           | \$50,000.00    | \$50,000.00    | \$0.00       | \$50,000.00  | \$50,000.00    | \$0.00       |
| 580 TRAVEL:MEAL,HOTEL,RENTAL          | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$4,913.05     | -\$4,913.05  |
| 610 GENERAL SUPPLIES                  | \$10,000.00    | \$10,000.00    | \$0.00       | \$0.00       | \$166.10       | \$9,833.90   |
| 626 GASOLINE/DIESEL                   | \$65,000.00    | \$65,000.00    | \$0.00       | \$9,481.60   | \$67,073.80    | -\$2,073.80  |
| 890 MISCELLANEOUS EXPENDITURES        | \$0.00         | \$0.00         | \$0.00       | \$537.14     | \$1,775.49     | -\$1,775.49  |
| 2710 VEHICLE OPERATIONS               | \$498,537.00   | \$498,537.00   | \$22,003.74  | \$93,945.22  | \$416,120.17   | \$60,413.09  |
| 2712 SPED:VEHICLE OPERATIONS: L-12    |                |                |              |              |                |              |
| 112 PARAPROFESSIONALS                 | \$78,917.00    | \$78,917.00    | \$0.00       | \$3,473.27   | \$30,569.30    | \$48,347.70  |
| 212 HEALTH CARE PARAPROFESSIONALS     | \$20,124.00    | \$20,124.00    | \$0.00       | \$0.00       | \$117.75       | \$20,006.25  |
| 222 FICA PARAPROFESSIONAL             | \$6,049.00     | \$6,049.00     | \$0.00       | \$265.71     | \$2,338.56     | \$3,710.44   |
| 232 RETIREMENT PARAPROFESSIONALS      | \$7,742.00     | \$7,742.00     | \$0.00       | \$188.90     | \$2,014.80     | \$5,727.20   |
| 332 MILEAGE TO PARENTS                | \$15,000.00    | \$15,000.00    | \$0.00       | \$90.12      | \$819.49       | \$14,180.51  |
| 430 REPAIRS AND MAINTENANCE           | \$5,000.00     | \$5,000.00     | \$408.15     | \$39.40      | \$5,884.33     | -\$1,292.48  |
| 580 TRAVEL:MEAL,HOTEL,RENTAL          | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$445.88       | -\$445.88    |
| 626 GASOLINE/DIESEL                   | \$25,000.00    | \$25,000.00    | \$0.00       | \$2,471.42   | \$18,608.55    | \$6,391.45   |
| 733 FURNITURE AND FIXTURES            | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$59,560.00    | -\$59,560.00 |
| 2712 SPED:VEHICLE OPERATIONS: L-12    | \$157,832.00   | \$157,832.00   | \$408.15     | \$6,528.82   | \$120,358.66   | \$37,065.19  |
| 2700 TRANSPORTATION                   | \$656,369.00   | \$656,369.00   | \$22,411.89  | \$100,474.04 | \$536,478.83   | \$97,478.28  |
| 3300 COMMUNITY SERVICE                |                |                |              |              |                |              |
| 3300 KIDS KLUB                        |                |                |              |              |                |              |
| 110 CLERICAL_BUSDRIVERS               | \$0.00         | \$0.00         | \$0.00       | \$888.93     | \$24,672.13    | -\$24,672.13 |

|                                   |              |              |            |              |              |              |
|-----------------------------------|--------------|--------------|------------|--------------|--------------|--------------|
| 112 PARAPROFESSIONALS             | \$97,690.00  | \$97,690.00  | \$0.00     | -\$10,282.73 | \$53,549.47  | \$44,140.53  |
| 116 PROFESSIONAL NON-CERTIFIED    | \$69,000.00  | \$69,000.00  | \$0.00     | \$5,750.00   | \$51,750.00  | \$17,250.00  |
| 210 HEALTH CARE NON-INSTRUCTIONAL | \$0.00       | \$0.00       | \$0.00     | \$154.79     | \$3,363.69   | -\$3,363.69  |
| 212 HEALTH CARE PARAPROFESSIONALS | \$7,458.00   | \$7,458.00   | \$0.00     | \$562.76     | \$6,626.23   | \$831.77     |
| 220 FICA NON INSTRUCTIONAL        | \$0.00       | \$0.00       | \$0.00     | \$67.84      | \$1,883.77   | -\$1,883.77  |
| 222 FICA PARAPROFESSIONAL         | \$9,654.00   | \$9,654.00   | \$0.00     | -\$789.12    | \$4,073.94   | \$5,580.06   |
| 226 FICA NC PROFESSIONAL          | \$5,000.00   | \$5,000.00   | \$0.00     | \$439.88     | \$3,958.92   | \$1,041.08   |
| 230 RETIREMENT NON INSTRUCTIONAL  | \$0.00       | \$0.00       | \$0.00     | \$87.81      | \$2,328.69   | -\$2,328.69  |
| 232 RETIREMENT PARAPROFESSIONALS  | \$5,136.00   | \$5,136.00   | \$0.00     | -\$622.00    | \$2,842.28   | \$2,293.72   |
| 236 RETIREMENT NC PROFESSIONAL    | \$6,585.00   | \$6,585.00   | \$0.00     | \$567.97     | \$5,111.79   | \$1,473.21   |
| 290 LONG TERM DISABILITY          | \$0.00       | \$0.00       | \$0.00     | \$0.05       | \$0.41       | -\$0.41      |
| 333 MILEAGE STAFF                 | \$3,000.00   | \$3,000.00   | \$0.00     | \$153.32     | \$4,119.49   | -\$1,119.49  |
| 340 OTHER PROFESSIONAL SERVICES   | \$10,000.00  | \$10,000.00  | \$0.00     | \$218.00     | \$3,138.00   | \$6,862.00   |
| 382 DISTANCE EDUCATION ONLY       | \$3,000.00   | \$3,000.00   | \$0.00     | \$281.09     | \$2,732.85   | \$267.15     |
| 550 PRINTING/BINDING              | \$1,000.00   | \$1,000.00   | \$0.00     | \$0.00       | \$0.00       | \$1,000.00   |
| 580 TRAVEL:MEAL,HOTEL,RENTAL      | \$5,000.00   | \$5,000.00   | \$0.00     | \$0.00       | \$2,013.44   | \$2,986.56   |
| 610 GENERAL SUPPLIES              | \$0.00       | \$0.00       | \$0.00     | \$0.00       | \$1,086.12   | -\$1,086.12  |
| 732 VEHICLS:SEE DESCRIPTION       | \$0.00       | \$0.00       | \$0.00     | \$0.00       | \$2,288.35   | -\$2,288.35  |
| 733 FURNITURE AND FIXTURS         | \$0.00       | \$0.00       | \$0.00     | \$0.00       | \$1,264.51   | -\$1,264.51  |
| 810 DUES AND FEES                 | \$1,000.00   | \$1,000.00   | \$0.00     | \$0.00       | \$0.00       | \$1,000.00   |
| 890 MISCELLANEOUR EXPENDITURES    | \$20,000.00  | \$20,000.00  | \$0.00     | \$1,334.01   | \$25,642.08  | -\$5,642.08  |
| 3300 KIDS KLUB                    | \$243,523.00 | \$243,523.00 | \$0.00     | -\$1,187.40  | \$202,446.16 | \$41,076.84  |
| 3300 COMMUNITY SERVICE            | \$243,523.00 | \$243,523.00 | \$0.00     | -\$1,187.40  | \$202,446.16 | \$41,076.84  |
| 3400 CATEGORICAL/PRIVATE GRANTS   |              |              |            |              |              |              |
| 3400 PRIVATE GRANTS               |              |              |            |              |              |              |
| 110 CLERICAL_BUSDIVERS            | \$0.00       | \$11,800.00  | \$0.00     | \$720.00     | \$2,160.00   | \$9,640.00   |
| 111 TEACHERS/PROFESSIONALS        | \$0.00       | \$0.00       | \$0.00     | \$1,708.46   | \$20,591.52  | -\$20,591.52 |
| 112 PARAPROFESSIONALS             | \$0.00       | \$2,100.00   | \$0.00     | \$1,689.60   | \$15,749.16  | -\$13,649.16 |
| 151 INCENTIVE PROFESSIONAL STAFF  | \$0.00       | \$0.00       | \$0.00     | \$0.00       | \$285.00     | -\$285.00    |
| 210 HEALTH CARE NON-INSTRUCTIONAL | \$90,000.00  | \$90,000.00  | \$0.00     | \$41.79      | \$117.46     | \$89,882.54  |
| 211 HEALTH CARE PROFESSIONAL      | \$0.00       | \$0.00       | \$0.00     | \$611.36     | \$7,407.35   | -\$7,407.35  |
| 212 HEALTH CARE PARAPROFESSIONALS | \$0.00       | \$0.00       | \$0.00     | \$0.00       | \$35.14      | -\$35.14     |
| 220 FICA NON INSTRUCTIONAL        | \$0.00       | \$0.00       | \$0.00     | \$55.03      | \$165.10     | -\$165.10    |
| 221 FICA PROFESSIONAL             | \$0.00       | \$0.00       | \$0.00     | \$129.07     | \$1,579.62   | -\$1,579.62  |
| 222 FICA PARAPROFESSIONAL         | \$0.00       | \$0.00       | \$0.00     | \$129.26     | \$1,204.78   | -\$1,204.78  |
| 230 RETIREMENT NON INSTRUCTIONAL  | \$0.00       | \$0.00       | \$0.00     | \$71.13      | \$213.35     | -\$213.35    |
| 231 RETIREMENT PROFESSIONAL       | \$0.00       | \$0.00       | \$0.00     | \$168.76     | \$2,065.12   | -\$2,065.12  |
| 232 RETIREMENT PARAPROFESSIONALS  | \$0.00       | \$0.00       | \$0.00     | \$166.90     | \$1,555.66   | -\$1,555.66  |
| 340 OTHER PROFESSIONAL SERVICES   | \$0.00       | \$73,014.00  | \$0.00     | \$6,871.17   | \$136,461.82 | -\$63,447.82 |
| 580 TRAVEL:MEAL,HOTEL,RENTAL      | \$0.00       | \$6,000.00   | \$0.00     | \$0.00       | \$6,691.23   | -\$691.23    |
| 610 GENERAL SUPPLIES              | \$0.00       | \$6,500.00   | \$509.74   | \$681.66     | \$17,842.87  | -\$11,852.61 |
| 733 FURNITURE AND FIXTURS         | \$0.00       | \$0.00       | \$0.00     | \$0.00       | \$9,002.86   | -\$9,002.86  |
| 890 MISCELLANEOUR EXPENDITURES    | \$0.00       | \$2,100.00   | \$1,113.75 | \$798.14     | \$13,505.75  | -\$12,519.50 |
| 3400 PRIVATE GRANTS               | \$90,000.00  | \$191,514.00 | \$1,623.49 | \$13,842.33  | \$236,633.79 | -\$46,743.28 |
| 3400 CATEGORICAL/PRIVATE GRANTS   | \$90,000.00  | \$191,514.00 | \$1,623.49 | \$13,842.33  | \$236,633.79 | -\$46,743.28 |
| 3500 STATE CATEGORICAL PROGRAMS   |              |              |            |              |              |              |
| 3535 HAL                          |              |              |            |              |              |              |

|   |              |                |        |             |              |                |
|---|--------------|----------------|--------|-------------|--------------|----------------|
| 151 INCENTIVE PROFESSIONAL STAFF              | \$16,430.00  | \$19,333.00    | \$0.00 | \$898.55    | \$7,852.55   | \$11,480.45    |
| 211 HEALTH CARE PROFESSIONAL                  | \$596.00     | \$596.00       | \$0.00 | \$173.90    | \$1,061.17   | -\$465.17      |
| 221 FICA PROFESSIONAL                         | \$599.00     | \$886.00       | \$0.00 | \$68.32     | \$596.36     | \$289.64       |
| 231 RETIREMENT PROFESSIONAL                   | \$775.00     | \$988.00       | \$0.00 | \$88.77     | \$775.77     | \$212.23       |
| 580 TRAVEL:MEAL,HOTEL,RENTAL                  | \$0.00       | \$0.00         | \$0.00 | \$0.00      | \$44.75      | -\$44.75       |
| 610 GENERAL SUPPLIES                          | \$4,299.00   | \$5,231.00     | \$0.00 | \$0.00      | \$1,449.83   | \$3,781.17     |
| 3535 HAL                                      | \$22,699.00  | \$27,034.00    | \$0.00 | \$1,229.54  | \$11,780.43  | \$15,253.57    |
| 3540 PRE SCHOOL GRANT                         |              |                |        |             |              |                |
| 111 TEACHERS/PROFESSIONALS                    | \$95,168.00  | \$95,168.00    | \$0.00 | \$5,694.83  | \$51,253.47  | \$43,914.53    |
| 112 PARAPROFESSIONALS                         | \$0.00       | \$0.00         | \$0.00 | \$5,608.60  | \$38,417.14  | -\$38,417.14   |
| 211 HEALTH CARE PROFESSIONAL                  | \$25,603.00  | \$25,603.00    | \$0.00 | \$0.00      | \$0.00       | \$25,603.00    |
| 212 HEALTH CARE PARAPROFESSIONALS             | \$0.00       | \$0.00         | \$0.00 | \$1,896.31  | \$12,514.83  | -\$12,514.83   |
| 221 FICA PROFESSIONAL                         | \$0.00       | \$0.00         | \$0.00 | \$477.09    | \$4,293.81   | -\$4,293.81    |
| 222 FICA PARAPROFESSIONAL                     | \$0.00       | \$0.00         | \$0.00 | \$418.75    | \$2,887.03   | -\$2,887.03    |
| 231 RETIREMENT PROFESSIONAL                   | \$0.00       | \$0.00         | \$0.00 | \$562.52    | \$5,062.68   | -\$5,062.68    |
| 232 RETIREMENT PARAPROFESSIONALS              | \$0.00       | \$0.00         | \$0.00 | \$554.01    | \$3,794.77   | -\$3,794.77    |
| 281 HEALTH BENEFITS FOR TEACHERS              | \$0.00       | \$0.00         | \$0.00 | \$541.67    | \$4,875.03   | -\$4,875.03    |
| 580 TRAVEL:MEAL,HOTEL,RENTAL                  | \$0.00       | \$0.00         | \$0.00 | \$0.00      | \$7.60       | -\$7.60        |
| 610 GENERAL SUPPLIES                          | \$25,000.00  | \$25,000.00    | \$0.00 | \$0.00      | \$21,200.93  | \$3,799.07     |
| 733 FURNITURE AND FIXTURS                     | \$5,782.00   | \$5,782.00     | \$0.00 | \$0.00      | \$6,472.38   | -\$690.38      |
| 890 MISCELLANEOUR EXPENDITURES                | \$3,447.00   | \$3,447.00     | \$0.00 | \$0.00      | \$0.00       | \$3,447.00     |
| 3540 PRE SCHOOL GRANT                         | \$155,000.00 | \$155,000.00   | \$0.00 | \$15,753.78 | \$150,779.67 | \$4,220.33     |
| 3541 SIXPENCE-EARLY CHILDHOOD ENDOWMENT       |              |                |        |             |              |                |
| 116 PROFESSIONAL NON-CERTIFIED                | \$132,888.00 | \$110,559.00   | \$0.00 | \$9,850.91  | \$106,557.41 | \$4,001.59     |
| 216 HEALTH CARE NC PROFESSIONAL               | \$0.00       | \$0.00         | \$0.00 | \$1,407.93  | \$14,360.32  | -\$14,360.32   |
| 222 FICA PARAPROFESSIONAL                     | \$38,941.00  | \$32,014.00    | \$0.00 | \$0.00      | \$0.00       | \$32,014.00    |
| 226 FICA NC PROFESSIONAL                      | \$0.00       | \$0.00         | \$0.00 | \$749.82    | \$8,085.83   | -\$8,085.83    |
| 236 RETIREMENT NC PROFESSIONAL                | \$0.00       | \$0.00         | \$0.00 | \$973.06    | \$10,525.54  | -\$10,525.54   |
| 333 MILEAGE STAFF                             | \$0.00       | \$0.00         | \$0.00 | \$184.20    | \$2,226.08   | -\$2,226.08    |
| 340 OTHER PROFESSIONAL SERVICES               | \$3,000.00   | \$2,202.00     | \$0.00 | \$0.00      | \$0.00       | \$2,202.00     |
| 382 DISTANCE EDUCATION ONLY                   | \$0.00       | \$0.00         | \$0.00 | \$101.20    | \$890.80     | -\$890.80      |
| 580 TRAVEL:MEAL,HOTEL,RENTAL                  | \$0.00       | \$0.00         | \$0.00 | \$822.73    | \$4,225.53   | -\$4,225.53    |
| 610 GENERAL SUPPLIES                          | \$13,593.00  | \$0.00         | \$0.00 | \$263.12    | \$263.12     | -\$263.12      |
| 733 FURNITURE AND FIXTURS                     | \$2,756.00   | \$2,756.00     | \$0.00 | \$0.00      | \$0.00       | \$2,756.00     |
| 890 MISCELLANEOUR EXPENDITURES                | \$0.00       | \$0.00         | \$0.00 | \$163.02    | \$313.36     | -\$313.36      |
| 3541 SIXPENCE-EARLY CHILDHOOD ENDOWMENT       | \$191,178.00 | \$147,531.00   | \$0.00 | \$14,515.99 | \$147,447.99 | \$83.01        |
| 3590 TWO YEAR OPPORTUNITY GRANT 04/28/22-06/3 |              |                |        |             |              |                |
| 112 PARAPROFESSIONALS                         | \$0.00       | \$2,400.00     | \$0.00 | \$0.00      | \$532.00     | \$1,868.00     |
| 222 FICA PARAPROFESSIONAL                     | \$0.00       | \$696.00       | \$0.00 | \$0.00      | \$40.69      | \$655.31       |
| 232 RETIREMENT PARAPROFESSIONALS              | \$0.00       | \$0.00         | \$0.00 | \$0.00      | \$52.55      | -\$52.55       |
| 340 OTHER PROFESSIONAL SERVICES               | \$0.00       | \$31,208.00    | \$0.00 | \$0.00      | \$3,700.00   | \$27,508.00    |
| 610 GENERAL SUPPLIES                          | \$0.00       | \$0.00         | \$0.00 | \$925.62    | \$3,282.20   | -\$3,282.20    |
| 3590 TWO YEAR OPPORTUNITY GRANT 04/28/22-06/3 | \$0.00       | \$34,304.00    | \$0.00 | \$925.62    | \$7,607.44   | \$26,696.56    |
| 3500 STATE CATEGORICAL PROGRAMS               | \$368,877.00 | \$363,869.00   | \$0.00 | \$32,424.93 | \$317,615.53 | \$46,253.47    |
| 4000 UNOBLIGATED GRANT FUNDS                  |              |                |        |             |              |                |
| 4000 1-OTHER FEDERAL PROGRAMS                 |              |                |        |             |              |                |
| 100 BUDGET-PRIVATE DONATIONS                  | \$60,000.00  | \$60,000.00    | \$0.00 | \$0.00      | \$0.00       | \$60,000.00    |
| 101 BUDGET-FEDERAL GRANTRS                    | \$991,286.00 | \$2,808,886.00 | \$0.00 | \$0.00      | \$0.00       | \$2,808,886.00 |

|  |                |                |        |             |              |                |
|--|----------------|----------------|--------|-------------|--------------|----------------|
| 4000 1-OTHER FEDERAL PROGRAMS              | \$1,051,286.00 | \$2,868,886.00 | \$0.00 | \$0.00      | \$0.00       | \$2,868,886.00 |
| 4000 UNOBLIGATED GRANT FUNDS               | \$1,051,286.00 | \$2,868,886.00 | \$0.00 | \$0.00      | \$0.00       | \$2,868,886.00 |
| 6200 ESSA-TITLE                            |                |                |        |             |              |                |
| 6200 ESSA GRANT                            |                |                |        |             |              |                |
| 111 TEACHERS/PROFESSIONALS                 | \$661,440.00   | \$473,102.00   | \$0.00 | \$32,118.75 | \$300,299.75 | \$172,802.25   |
| 112 PARAPROFESSIONALS                      | \$149,353.00   | \$177,901.00   | \$0.00 | \$31,711.73 | \$131,381.65 | \$46,519.35    |
| 116 PROFESSIONAL NON-CERTIFIED             | \$0.00         | \$39,772.00    | \$0.00 | \$5,073.09  | \$25,076.98  | \$14,695.02    |
| 123 SUBSTITUTE TEACHERS                    | \$0.00         | \$0.00         | \$0.00 | \$0.00      | \$25.00      | -\$25.00       |
| 211 HEALTH CARE PROFESSIONAL               | \$28,082.00    | \$9,218.00     | \$0.00 | \$660.92    | \$7,226.34   | \$1,991.66     |
| 212 HEALTH CARE PARAPROFESSIONALS          | \$7,273.00     | \$19,779.00    | \$0.00 | \$6,893.33  | \$19,263.44  | \$515.56       |
| 213 HEALTH CARE-PROFESSIONAL NON CERTIFIED | \$0.00         | \$0.00         | \$0.00 | \$0.00      | \$2.99       | -\$2.99        |
| 221 FICA PROFESSIONAL                      | \$41,973.00    | \$35,803.00    | \$0.00 | \$2,635.15  | \$24,576.01  | \$11,226.99    |
| 222 FICA PARAPROFESSIONAL                  | \$9,658.00     | \$12,475.00    | \$0.00 | \$2,347.19  | \$9,804.06   | \$2,670.94     |
| 223 FICA SUBSTITUTES                       | \$0.00         | \$0.00         | \$0.00 | \$875.31    | \$877.22     | -\$877.22      |
| 226 FICA NC PROFESSIONAL                   | \$0.00         | \$3,457.00     | \$0.00 | \$388.05    | \$1,918.06   | \$1,538.94     |
| 231 RETIREMENT PROFESSIONAL                | \$54,196.00    | \$36,983.00    | \$0.00 | \$3,172.62  | \$29,663.05  | \$7,319.95     |
| 232 RETIREMENT PARAPROFESSIONALS           | \$12,472.00    | \$13,934.00    | \$0.00 | \$2,257.14  | \$12,094.22  | \$1,839.78     |
| 233 RETIREMENT SUBS                        | \$0.00         | \$0.00         | \$0.00 | \$0.00      | \$2.47       | -\$2.47        |
| 236 RETIREMENT NC PROFESSIONAL             | \$0.00         | \$3,201.00     | \$0.00 | \$501.11    | \$2,477.06   | \$723.94       |
| 281 HEALTH BENEFITS FOR TEACHERS           | \$26,000.00    | \$32,500.00    | \$0.00 | \$2,708.35  | \$24,375.15  | \$8,124.85     |
| 610 GENERAL SUPPLIES                       | \$0.00         | \$146.00       | \$0.00 | \$0.00      | \$0.00       | \$146.00       |
| 6200 ESSA GRANT                            | \$990,447.00   | \$858,271.00   | \$0.00 | \$91,342.74 | \$589,063.45 | \$269,207.55   |
| 6200 ESSA-TITLE                            | \$990,447.00   | \$858,271.00   | \$0.00 | \$91,342.74 | \$589,063.45 | \$269,207.55   |
| 6300 ESSA-TITLE II                         |                |                |        |             |              |                |
| 6310 TITLE II-ESSA                         |                |                |        |             |              |                |
| 111 TEACHERS/PROFESSIONALS                 | \$112,805.00   | \$61,305.00    | \$0.00 | \$5,109.08  | \$45,816.02  | \$15,488.98    |
| 211 HEALTH CARE PROFESSIONAL               | \$0.00         | \$9,180.00     | \$0.00 | \$1,653.09  | \$14,871.57  | -\$5,691.57    |
| 221 FICA PROFESSIONAL                      | \$6,094.00     | \$4,689.00     | \$0.00 | \$387.13    | \$3,471.51   | \$1,217.49     |
| 231 RETIREMENT PROFESSIONAL                | \$7,869.00     | \$6,055.00     | \$0.00 | \$504.66    | \$4,525.57   | \$1,529.43     |
| 340 OTHER PROFESSIONAL SERVICES            | \$0.00         | \$59,064.00    | \$0.00 | \$0.00      | \$60,000.00  | -\$936.00      |
| 580 TRAVEL:MEAL,HOTEL,RENTAL               | \$0.00         | \$31,689.00    | \$0.00 | \$0.00      | \$13,554.28  | \$18,134.72    |
| 610 GENERAL SUPPLIES                       | \$35,992.00    | \$6,034.00     | \$0.00 | \$0.00      | \$0.00       | \$6,034.00     |
| 6310 TITLE II-ESSA                         | \$162,760.00   | \$178,016.00   | \$0.00 | \$7,653.96  | \$142,238.95 | \$35,777.05    |
| 6300 ESSA-TITLE II                         | \$162,760.00   | \$178,016.00   | \$0.00 | \$7,653.96  | \$142,238.95 | \$35,777.05    |
| 6400 IDEA                                  |                |                |        |             |              |                |
| 6406 IDEA PRESCHOOL                        |                |                |        |             |              |                |
| 111 TEACHERS/PROFESSIONALS                 | \$24,217.00    | \$24,673.00    | \$0.00 | \$0.00      | \$24,032.15  | \$640.85       |
| 211 HEALTH CARE PROFESSIONAL               | \$0.00         | \$0.00         | \$0.00 | \$0.00      | \$8,977.95   | -\$8,977.95    |
| 221 FICA PROFESSIONAL                      | \$6,993.00     | \$7,156.00     | \$0.00 | \$0.00      | \$1,819.30   | \$5,336.70     |
| 231 RETIREMENT PROFESSIONAL                | \$0.00         | \$0.00         | \$0.00 | \$0.00      | \$2,373.85   | -\$2,373.85    |
| 6406 IDEA PRESCHOOL                        | \$31,210.00    | \$31,829.00    | \$0.00 | \$0.00      | \$37,203.25  | -\$5,374.25    |
| 6408 IDEA-BASE ENROLLMENT POVERTY          |                |                |        |             |              |                |
| 110 CLERICAL_BUSDIVERS                     | \$46,006.00    | \$0.00         | \$0.00 | \$0.00      | \$0.00       | \$0.00         |
| 111 TEACHERS/PROFESSIONALS                 | \$692,230.00   | \$629,098.00   | \$0.00 | \$53,889.50 | \$486,227.44 | \$142,870.56   |
| 112 PARAPROFESSIONALS                      | \$38,603.00    | \$20,171.00    | \$0.00 | \$5,143.68  | \$32,249.93  | -\$12,078.93   |
| 116 PROFESSIONAL NON-CERTIFIED             | \$56,595.00    | \$59,356.00    | \$0.00 | \$4,946.33  | \$44,516.97  | \$14,839.03    |
| 211 HEALTH CARE PROFESSIONAL               | \$0.00         | \$94,165.00    | \$0.00 | \$8,847.13  | \$79,095.30  | \$15,069.70    |
| 216 HEALTH CARE NC PROFESSIONAL            | \$0.00         | \$7,534.00     | \$0.00 | \$602.70    | \$5,580.89   | \$1,953.11     |
| 221 FICA PROFESSIONAL                      | \$46,843.00    | \$48,187.00    | \$0.00 | \$4,122.68  | \$37,206.36  | \$10,980.64    |

|   |                |                |            |              |              |              |
|---|----------------|----------------|------------|--------------|--------------|--------------|
| 222 FICA PARAPROFESSIONAL               | \$0.00         | \$1,535.00     | \$0.00     | \$392.21     | \$2,457.36   | -\$922.36    |
| 226 FICA NC PROFESSIONAL                | \$4,178.00     | \$4,515.00     | \$0.00     | \$376.32     | \$3,386.37   | \$1,128.63   |
| 231 RETIREMENT PROFESSIONAL             | \$60,487.00    | \$62,141.00    | \$0.00     | \$5,323.11   | \$48,028.70  | \$14,112.30  |
| 232 RETIREMENT PARAPROFESSIONALS        | \$0.00         | \$1,992.00     | \$0.00     | \$508.08     | \$3,185.58   | -\$1,193.58  |
| 236 RETIREMENT NC PROFESSIONAL          | \$5,395.00     | \$5,863.00     | \$0.00     | \$488.59     | \$4,397.30   | \$1,465.70   |
| 281 HEALTH BENEFITS FOR TEACHERS        | \$0.00         | \$19,500.00    | \$0.00     | \$1,625.01   | \$14,625.09  | \$4,874.91   |
| 6408 IDEA-BASE ENROLLMENT POVERTY       | \$950,337.00   | \$954,057.00   | \$0.00     | \$86,265.34  | \$760,957.29 | \$193,099.71 |
| 6412 IDEA PROPORTIONATE SHARE           |                |                |            |              |              |              |
| 111 TEACHERS/PROFESSIONALS              | \$41,208.00    | \$59,132.00    | \$0.00     | \$4,003.96   | \$32,518.52  | \$26,613.48  |
| 211 HEALTH CARE PROFESSIONAL            | \$0.00         | \$4,888.00     | \$0.00     | \$1,863.67   | \$16,773.03  | -\$11,885.03 |
| 221 FICA PROFESSIONAL                   | \$11,951.00    | \$4,524.00     | \$0.00     | \$316.72     | \$2,553.97   | \$1,970.03   |
| 231 RETIREMENT PROFESSIONAL             | \$0.00         | \$5,840.00     | \$0.00     | \$395.51     | \$3,212.17   | \$2,627.83   |
| 281 HEALTH BENEFITS FOR TEACHERS        | \$0.00         | \$1,896.00     | \$0.00     | \$189.58     | \$1,327.06   | \$568.94     |
| 6412 IDEA PROPORTIONATE SHARE           | \$53,159.00    | \$76,280.00    | \$0.00     | \$6,769.44   | \$56,384.75  | \$19,895.25  |
| 6415 IDEA SPECIAL PROGRAMS              |                |                |            |              |              |              |
| 111 TEACHERS/PROFESSIONALS              | \$0.00         | \$0.00         | \$0.00     | \$6,415.33   | \$18,855.99  | -\$18,855.99 |
| 211 HEALTH CARE PROFESSIONAL            | \$0.00         | \$0.00         | \$0.00     | \$1,387.93   | \$4,163.79   | -\$4,163.79  |
| 221 FICA PROFESSIONAL                   | \$0.00         | \$0.00         | \$0.00     | \$468.64     | \$1,376.08   | -\$1,376.08  |
| 231 RETIREMENT PROFESSIONAL             | \$0.00         | \$0.00         | \$0.00     | \$633.69     | \$1,862.56   | -\$1,862.56  |
| 340 OTHER PROFESSIONAL SERVICES         | \$11,000.00    | \$11,000.00    | \$0.00     | \$0.00       | \$1,836.25   | \$9,163.75   |
| 580 TRAVEL:MEAL,HOTEL,RENTAL            | \$0.00         | \$0.00         | \$0.00     | \$0.00       | \$1,795.50   | -\$1,795.50  |
| 610 GENERAL SUPPLIES                    | \$20,628.00    | \$20,628.00    | \$0.00     | \$0.00       | \$0.00       | \$20,628.00  |
| 6415 IDEA SPECIAL PROGRAMS              | \$31,628.00    | \$31,628.00    | \$0.00     | \$8,905.59   | \$29,890.17  | \$1,737.83   |
| 6416 PLANNING REGION                    |                |                |            |              |              |              |
| 340 OTHER PROFESSIONAL SERVICES         | \$0.00         | \$7,760.00     | \$0.00     | \$0.00       | \$61.24      | \$7,698.76   |
| 580 TRAVEL:MEAL,HOTEL,RENTAL            | \$0.00         | \$4,540.00     | \$5,031.00 | \$2,293.80   | \$7,172.24   | -\$7,663.24  |
| 610 GENERAL SUPPLIES                    | \$0.00         | \$4,450.00     | \$500.00   | \$196.51     | \$2,229.14   | \$1,720.86   |
| 890 MISCELLANEOUR EXPENDITURES          | \$0.00         | \$0.00         | \$0.00     | \$348.50     | \$2,251.02   | -\$2,251.02  |
| 6416 PLANNING REGION                    | \$0.00         | \$16,750.00    | \$5,531.00 | \$2,838.81   | \$11,713.64  | -\$494.64    |
| 6421 ARP IDEA PART B                    |                |                |            |              |              |              |
| 112 PARAPROFESSIONALS                   | \$0.00         | \$5,951.00     | \$0.00     | \$0.00       | \$11,580.62  | -\$5,629.62  |
| 212 HEALTH CARE PARAPROFESSIONALS       | \$0.00         | \$0.00         | \$0.00     | \$0.00       | \$1,982.76   | -\$1,982.76  |
| 222 FICA PARAPROFESSIONAL               | \$0.00         | \$0.00         | \$0.00     | \$0.00       | \$854.12     | -\$854.12    |
| 232 RETIREMENT PARAPROFESSIONALS        | \$0.00         | \$0.00         | \$0.00     | \$0.00       | \$1,143.92   | -\$1,143.92  |
| 6421 ARP IDEA PART B                    | \$0.00         | \$5,951.00     | \$0.00     | \$0.00       | \$15,561.42  | -\$9,610.42  |
| 6400 IDEA                               | \$1,066,334.00 | \$1,116,495.00 | \$5,531.00 | \$104,779.18 | \$911,710.52 | \$199,253.48 |
| 6600 OTHER FEDERAL SERV-NON CATEGORICAL |                |                |            |              |              |              |
| 6690 OTHER FEDERAL EXPENDITURES         |                |                |            |              |              |              |
| 112 PARAPROFESSIONALS                   | \$21,495.00    | \$21,232.00    | \$0.00     | \$1,871.84   | \$18,224.56  | \$3,007.44   |
| 212 HEALTH CARE PARAPROFESSIONALS       | \$0.00         | \$0.00         | \$0.00     | \$692.49     | \$6,200.84   | -\$6,200.84  |
| 222 FICA PARAPROFESSIONAL               | \$1,645.00     | \$1,645.00     | \$0.00     | \$143.19     | \$1,394.17   | \$250.83     |
| 232 RETIREMENT PARAPROFESSIONALS        | \$2,123.00     | \$2,123.00     | \$0.00     | \$184.90     | \$1,800.19   | \$322.81     |
| 6690 OTHER FEDERAL EXPENDITURES         | \$25,263.00    | \$25,000.00    | \$0.00     | \$2,892.42   | \$27,619.76  | -\$2,619.76  |
| 6600 OTHER FEDERAL SERV-NON CATEGORICAL | \$25,263.00    | \$25,000.00    | \$0.00     | \$2,892.42   | \$27,619.76  | -\$2,619.76  |
| 6700 CARL PERKINS FUNDS                 |                |                |            |              |              |              |
| 6700 CARL PERKINS                       |                |                |            |              |              |              |
| 123 SUBSTITUTE TEACHERS                 | \$0.00         | \$0.00         | \$0.00     | \$510.00     | \$510.00     | -\$510.00    |
| 151 INCENTIVE PROFESSIONAL STAFF        | \$6,363.00     | \$2,650.00     | \$0.00     | \$735.00     | \$735.00     | \$1,915.00   |
| 211 HEALTH CARE PROFESSIONAL            | \$0.00         | \$0.00         | \$0.00     | \$165.69     | \$165.69     | -\$165.69    |
| 221 FICA PROFESSIONAL                   | \$1,125.00     | \$374.00       | \$0.00     | \$53.68      | \$53.68      | \$320.32     |

|                                   |              |              |            |             |             |              |
|-----------------------------------|--------------|--------------|------------|-------------|-------------|--------------|
| 223 FICA SUBSTITUTES              | \$0.00       | \$0.00       | \$0.00     | \$39.07     | \$39.07     | -\$39.07     |
| 231 RETIREMENT PROFESSIONAL       | \$0.00       | \$0.00       | \$0.00     | \$72.61     | \$72.61     | -\$72.61     |
| 340 OTHER PROFESSIONAL SERVICES   | \$8,040.00   | \$3,060.00   | \$0.00     | \$0.00      | \$0.00      | \$3,060.00   |
| 580 TRAVEL:MEAL,HOTEL,RENTAL      | \$850.00     | \$0.00       | \$6,421.90 | \$3,377.00  | \$3,377.00  | -\$9,798.90  |
| 610 GENERAL SUPPLIES              | \$36,832.00  | \$54,474.00  | \$0.00     | \$0.00      | \$8,309.33  | \$46,164.67  |
| 640 BOOKS/PERIODICALS             | \$0.00       | \$0.00       | \$0.00     | \$0.00      | \$5,255.25  | -\$5,255.25  |
| 643 WEB/CLOUD BASED SOFTWARE      | \$0.00       | \$0.00       | \$619.60   | \$619.60    | \$6,169.60  | -\$6,789.20  |
| 733 FURNITURE AND FIXTURES        | \$0.00       | \$0.00       | \$0.00     | \$0.00      | \$29,810.23 | -\$29,810.23 |
| 6700 CARL PERKINS                 | \$53,210.00  | \$60,558.00  | \$7,041.50 | \$5,572.65  | \$54,497.46 | -\$980.96    |
| 6700 CARL PERKINS FUNDS           | \$53,210.00  | \$60,558.00  | \$7,041.50 | \$5,572.65  | \$54,497.46 | -\$980.96    |
| 6900 FEDERAL SERV-CATEGORICAL     |              |              |            |             |             |              |
| 6968 21ST CENTURY                 |              |              |            |             |             |              |
| 110 CLERICAL_BUSDIVERS            | \$2,890.00   | \$0.00       | \$0.00     | \$0.00      | \$0.00      | \$0.00       |
| 112 PARAPROFESSIONALS             | \$106,215.00 | \$96,903.00  | \$0.00     | \$22,640.08 | \$78,372.17 | \$18,530.83  |
| 116 PROFESSIONAL NON-CERTIFIED    | \$15,645.00  | \$15,645.00  | \$0.00     | \$0.00      | \$0.00      | \$15,645.00  |
| 212 HEALTH CARE PARAPROFESSIONALS | \$4,483.00   | \$4,483.00   | \$0.00     | \$795.46    | \$6,629.46  | -\$2,146.46  |
| 222 FICA PARAPROFESSIONAL         | \$4,332.00   | \$11,089.00  | \$0.00     | \$1,725.90  | \$5,937.96  | \$5,151.04   |
| 226 FICA NC PROFESSIONAL          | \$10,673.00  | \$10,673.00  | \$0.00     | \$0.00      | \$0.00      | \$10,673.00  |
| 232 RETIREMENT PARAPROFESSIONALS  | \$5,594.00   | \$11,039.00  | \$0.00     | \$1,555.80  | \$5,877.20  | \$5,161.80   |
| 340 OTHER PROFESSIONAL SERVICES   | \$3,626.00   | \$3,626.00   | \$0.00     | \$0.00      | \$500.00    | \$3,126.00   |
| 610 GENERAL SUPPLIES              | \$1,792.00   | \$1,792.00   | \$0.00     | \$0.00      | \$0.00      | \$1,792.00   |
| 6968 21ST CENTURY                 | \$155,250.00 | \$155,250.00 | \$0.00     | \$26,717.24 | \$97,316.79 | \$57,933.21  |
| 6969 TITLE IV                     |              |              |            |             |             |              |
| 116 PROFESSIONAL NON-CERTIFIED    | \$15,910.00  | \$0.00       | \$0.00     | \$0.00      | \$0.00      | \$0.00       |
| 151 INCENTIVE PROFESSIONAL STAFF  | \$23,977.00  | \$29,398.00  | \$0.00     | \$4,981.69  | \$43,011.61 | -\$13,613.61 |
| 211 HEALTH CARE PROFESSIONAL      | \$2,151.00   | \$3,374.00   | \$0.00     | \$918.31    | \$7,682.60  | -\$4,308.60  |
| 221 FICA PROFESSIONAL             | \$6,301.00   | \$2,249.00   | \$0.00     | \$373.75    | \$3,223.71  | -\$974.71    |
| 231 RETIREMENT PROFESSIONAL       | \$2,306.00   | \$2,904.00   | \$0.00     | \$427.81    | \$3,670.23  | -\$766.23    |
| 340 OTHER PROFESSIONAL SERVICES   | \$0.00       | \$14,305.00  | \$0.00     | \$0.00      | \$0.00      | \$14,305.00  |
| 610 GENERAL SUPPLIES              | \$14,243.00  | \$10,610.00  | \$0.00     | \$0.00      | \$0.00      | \$10,610.00  |
| 733 FURNITURE AND FIXTURES        | \$0.00       | \$0.00       | \$0.00     | \$0.00      | \$29,739.90 | -\$29,739.90 |
| 6969 TITLE IV                     | \$64,888.00  | \$62,840.00  | \$0.00     | \$6,701.56  | \$87,328.05 | -\$24,488.05 |
| 6988 ESSERS - AFTERSCHOOL         |              |              |            |             |             |              |
| 112 PARAPROFESSIONALS             | \$0.00       | \$32,490.00  | \$0.00     | \$1,777.85  | \$10,158.92 | \$22,331.08  |
| 212 HEALTH CARE PARAPROFESSIONALS | \$0.00       | \$4,052.00   | \$0.00     | \$309.55    | \$1,602.46  | \$2,449.54   |
| 222 FICA PARAPROFESSIONAL         | \$0.00       | \$2,485.00   | \$0.00     | \$135.66    | \$775.40    | \$1,709.60   |
| 232 RETIREMENT PARAPROFESSIONALS  | \$0.00       | \$3,210.00   | \$0.00     | \$175.60    | \$1,003.46  | \$2,206.54   |
| 580 TRAVEL:MEAL,HOTEL,RENTAL      | \$0.00       | \$10,000.00  | \$0.00     | \$0.00      | \$7,533.55  | \$2,466.45   |
| 610 GENERAL SUPPLIES              | \$0.00       | \$27,763.00  | \$0.00     | \$0.00      | \$0.00      | \$27,763.00  |
| 6988 ESSERS - AFTERSCHOOL         | \$0.00       | \$80,000.00  | \$0.00     | \$2,398.66  | \$21,073.79 | \$58,926.21  |
| 6989 ESSERS - SUMMER              |              |              |            |             |             |              |
| 112 PARAPROFESSIONALS             | \$0.00       | \$32,000.00  | \$0.00     | \$888.93    | \$5,079.48  | \$26,920.52  |
| 212 HEALTH CARE PARAPROFESSIONALS | \$0.00       | \$3,905.00   | \$0.00     | \$154.79    | \$801.24    | \$3,103.76   |
| 222 FICA PARAPROFESSIONAL         | \$0.00       | \$2,485.00   | \$0.00     | \$67.84     | \$387.72    | \$2,097.28   |
| 232 RETIREMENT PARAPROFESSIONALS  | \$0.00       | \$3,210.00   | \$0.00     | \$87.81     | \$501.75    | \$2,708.25   |
| 580 TRAVEL:MEAL,HOTEL,RENTAL      | \$0.00       | \$4,900.00   | \$0.00     | \$0.00      | \$0.00      | \$4,900.00   |
| 610 GENERAL SUPPLIES              | \$0.00       | \$28,500.00  | \$0.00     | \$0.00      | \$0.00      | \$28,500.00  |
| 6989 ESSERS - SUMMER              | \$0.00       | \$75,000.00  | \$0.00     | \$1,199.37  | \$6,770.19  | \$68,229.81  |

|   |                     |                     |                   |                    |                     |  |                     |
|---|---------------------|---------------------|-------------------|--------------------|---------------------|--|---------------------|
| <b>6990 OTHER FEDERAL PROGRAMS</b>      |                     |                     |                   |                    |                     |  |                     |
| 116 PROFESSIONAL NON-CERTIFIED          | \$120,582.00        | \$120,582.00        | \$0.00            | \$13,038.51        | \$126,738.27        |  | -\$6,156.27         |
| 151 INCENTIVE PROFESSIONAL STAFF        | \$0.00              | \$0.00              | \$0.00            | \$97.67            | \$879.03            |  | -\$879.03           |
| 211 HEALTH CARE PROFESSIONAL            | \$0.00              | \$0.00              | \$0.00            | \$21.72            | \$195.38            |  | -\$195.38           |
| 216 HEALTH CARE NC PROFESSIONAL         | \$14,976.00         | \$14,976.00         | \$0.00            | \$3,251.60         | \$33,506.77         |  | -\$18,530.77        |
| 221 FICA PROFESSIONAL                   | \$0.00              | \$0.00              | \$0.00            | \$7.09             | \$63.81             |  | -\$63.81            |
| 226 FICA NC PROFESSIONAL                | \$8,683.00          | \$8,683.00          | \$0.00            | \$951.77           | \$9,393.26          |  | -\$710.26           |
| 231 RETIREMENT PROFESSIONAL             | \$0.00              | \$0.00              | \$0.00            | \$9.65             | \$86.85             |  | -\$86.85            |
| 236 RETIREMENT NC PROFESSIONAL          | \$11,212.00         | \$11,212.00         | \$0.00            | \$1,287.92         | \$12,104.25         |  | -\$892.25           |
| 333 MILEAGE STAFF                       | \$0.00              | \$0.00              | \$0.00            | \$115.44           | \$2,095.44          |  | -\$2,095.44         |
| 382 DISTANCE EDUCATION ONLY             | \$0.00              | \$0.00              | \$0.00            | \$0.00             | \$240.00            |  | -\$240.00           |
| 610 GENERAL SUPPLIES                    | \$0.00              | \$2,144.00          | \$1,163.68        | \$0.00             | \$1,011.82          |  | -\$31.50            |
| 890 MISCELLANEOUR EXPENDITURES          | \$0.00              | \$0.00              | \$0.00            | \$142.70           | \$142.70            |  | -\$142.70           |
| <b>6990 OTHER FEDERAL PROGRAMS</b>      | <b>\$155,453.00</b> | <b>\$157,597.00</b> | <b>\$1,163.68</b> | <b>\$18,924.07</b> | <b>\$186,457.58</b> |  | <b>-\$30,024.26</b> |
| <b>6991 MCKINNEY-VENTO</b>              |                     |                     |                   |                    |                     |  |                     |
| 116 PROFESSIONAL NON-CERTIFIED          | \$0.00              | \$5,813.00          | \$0.00            | \$119.04           | \$4,880.96          |  | \$932.04            |
| 216 HEALTH CARE NC PROFESSIONAL         | \$0.00              | \$667.00            | \$0.00            | \$28.70            | \$821.24            |  | -\$154.24           |
| 226 FICA NC PROFESSIONAL                | \$0.00              | \$445.00            | \$0.00            | \$8.56             | \$357.95            |  | \$87.05             |
| 236 RETIREMENT NC PROFESSIONAL          | \$0.00              | \$575.00            | \$0.00            | \$11.76            | \$482.20            |  | \$92.80             |
| <b>6991 MCKINNEY-VENTO</b>              | <b>\$0.00</b>       | <b>\$7,500.00</b>   | <b>\$0.00</b>     | <b>\$168.06</b>    | <b>\$6,542.35</b>   |  | <b>\$957.65</b>     |
| <b>6993 HCY-1 HOMELESS</b>              |                     |                     |                   |                    |                     |  |                     |
| 116 PROFESSIONAL NON-CERTIFIED          | \$0.00              | \$23,255.00         | \$0.00            | \$1,938.12         | \$17,722.34         |  | \$5,532.66          |
| 216 HEALTH CARE NC PROFESSIONAL         | \$0.00              | \$2,669.00          | \$0.00            | \$467.21           | \$3,077.06          |  | -\$408.06           |
| 226 FICA NC PROFESSIONAL                | \$0.00              | \$1,779.00          | \$0.00            | \$139.45           | \$1,297.72          |  | \$481.28            |
| 236 RETIREMENT NC PROFESSIONAL          | \$0.00              | \$2,297.00          | \$0.00            | \$191.44           | \$1,750.54          |  | \$546.46            |
| <b>6993 HCY-1 HOMELESS</b>              | <b>\$0.00</b>       | <b>\$30,000.00</b>  | <b>\$0.00</b>     | <b>\$2,736.22</b>  | <b>\$23,847.66</b>  |  | <b>\$6,152.34</b>   |
| <b>6994 HCY-2 HOMELESS</b>              |                     |                     |                   |                    |                     |  |                     |
| 116 PROFESSIONAL NON-CERTIFIED          | \$0.00              | \$26,012.00         | \$0.00            | \$1,781.47         | \$22,512.70         |  | \$3,499.30          |
| 216 HEALTH CARE NC PROFESSIONAL         | \$0.00              | \$1,489.00          | \$0.00            | \$0.00             | \$0.00              |  | \$1,489.00          |
| 226 FICA NC PROFESSIONAL                | \$0.00              | \$1,989.00          | \$0.00            | \$136.28           | \$1,722.21          |  | \$266.79            |
| 236 RETIREMENT NC PROFESSIONAL          | \$0.00              | \$2,569.00          | \$0.00            | \$175.96           | \$2,223.75          |  | \$345.25            |
| <b>6994 HCY-2 HOMELESS</b>              | <b>\$0.00</b>       | <b>\$32,059.00</b>  | <b>\$0.00</b>     | <b>\$2,093.71</b>  | <b>\$26,458.66</b>  |  | <b>\$5,600.34</b>   |
| <b>6997 PROGRAMS</b>                    |                     |                     |                   |                    |                     |  |                     |
| 110 CLERICAL_BUSDRIVERS                 | \$73,859.00         | \$83,774.00         | \$0.00            | \$6,908.73         | \$78,138.23         |  | \$5,635.77          |
| 111 TEACHERS/PROFESSIONALS              | \$362,090.00        | \$0.00              | \$0.00            | \$0.00             | \$0.00              |  | \$0.00              |
| 116 PROFESSIONAL NON-CERTIFIED          | \$0.00              | \$119,053.00        | \$0.00            | \$4,069.33         | \$56,787.59         |  | \$62,265.41         |
| 156 SALARIES-PROFESSIONAL NON CERTIFIED | \$0.00              | \$1,224.00          | \$0.00            | \$2,642.50         | \$19,031.25         |  | -\$17,807.25        |
| 210 HEALTH CARE NON-INSRUCTIONAL        | \$14,976.00         | \$21,817.00         | \$0.00            | \$1,915.20         | \$21,490.87         |  | \$326.13            |
| 216 HEALTH CARE NC PROFESSIONAL         | \$0.00              | \$5,403.00          | \$0.00            | \$619.32           | \$4,512.10          |  | \$890.90            |
| 220 FICA NON INSTRUCTIONAL              | \$6,513.00          | \$7,129.00          | \$0.00            | \$519.87           | \$5,895.52          |  | \$1,233.48          |
| 221 FICA PROFESSIONAL                   | \$22,036.00         | \$0.00              | \$0.00            | \$0.00             | \$0.00              |  | \$0.00              |
| 226 FICA NC PROFESSIONAL                | \$0.00              | \$9,100.00          | \$0.00            | \$501.77           | \$5,715.02          |  | \$3,384.98          |
| 230 RETIREMENT NON INSTRUCTIONAL        | \$8,412.00          | \$9,327.00          | \$0.00            | \$682.43           | \$7,718.33          |  | \$1,608.67          |
| 231 RETIREMENT PROFESSIONAL             | \$28,454.00         | \$0.00              | \$0.00            | \$0.00             | \$0.00              |  | \$0.00              |
| 236 RETIREMENT NC PROFESSIONAL          | \$0.00              | \$16,015.00         | \$0.00            | \$662.99           | \$7,489.23          |  | \$8,525.77          |
| 281 HEALTH BENEFITS FOR TEACHERS        | \$6,500.00          | \$0.00              | \$0.00            | \$0.00             | \$0.00              |  | \$0.00              |
| 610 GENERAL SUPPLIES                    | \$347,320.00        | \$25,127.00         | \$0.00            | \$0.00             | \$0.00              |  | \$25,127.00         |
| <b>6997 PROGRAMS</b>                    | <b>\$870,160.00</b> | <b>\$297,969.00</b> | <b>\$0.00</b>     | <b>\$18,522.14</b> | <b>\$206,778.14</b> |  | <b>\$91,190.86</b>  |

## 6998 ESSERS III

|                                   |                 |                 |                |                |                 |                 |
|-----------------------------------|-----------------|-----------------|----------------|----------------|-----------------|-----------------|
| 110 CLERICAL_BUSDRIVERS           | \$178,997.00    | \$227,078.00    | \$0.00         | \$0.00         | \$3,310.12      | \$223,767.88    |
| 111 TEACHERS/PROFESSIONALS        | \$1,828,762.00  | \$652,594.00    | \$0.00         | \$12,319.07    | \$147,383.61    | \$505,210.39    |
| 112 PARAPROFESSIONALS             | \$0.00          | \$0.00          | \$0.00         | \$4,098.15     | \$29,419.22     | -\$29,419.22    |
| 116 PROFESSIONAL NON-CERTIFIED    | \$82,530.00     | \$108,174.00    | \$0.00         | \$7,862.63     | \$73,592.17     | \$34,581.83     |
| 210 HEALTH CARE NON-INSTRUCTIONAL | \$0.00          | \$0.00          | \$0.00         | \$0.00         | \$1,222.71      | -\$1,222.71     |
| 211 HEALTH CARE PROFESSIONAL      | \$0.00          | \$0.00          | \$0.00         | \$0.00         | \$8,190.48      | -\$8,190.48     |
| 216 HEALTH CARE NC PROFESSIONAL   | \$0.00          | \$0.00          | \$0.00         | \$2,524.59     | \$22,297.87     | -\$22,297.87    |
| 220 FICA NON INSTRUCTIONAL        | \$51,909.00     | \$65,853.00     | \$0.00         | \$0.00         | \$251.68        | \$65,601.32     |
| 221 FICA PROFESSIONAL             | \$530,341.00    | \$189,252.00    | \$0.00         | \$1,024.59     | \$11,883.84     | \$177,368.16    |
| 222 FICA PARAPROFESSIONAL         | \$0.00          | \$13.00         | \$0.00         | \$313.50       | \$2,250.58      | -\$2,237.58     |
| 226 FICA NC PROFESSIONAL          | \$23,933.00     | \$31,370.00     | \$0.00         | \$598.70       | \$5,605.16      | \$25,764.84     |
| 230 RETIREMENT NON INSTRUCTIONAL  | \$0.00          | \$0.00          | \$0.00         | \$0.00         | \$326.97        | -\$326.97       |
| 231 RETIREMENT PROFESSIONAL       | \$0.00          | \$0.00          | \$0.00         | \$1,216.86     | \$14,558.34     | -\$14,558.34    |
| 232 RETIREMENT PARAPROFESSIONALS  | \$0.00          | \$0.00          | \$0.00         | \$209.38       | \$1,263.72      | -\$1,263.72     |
| 236 RETIREMENT NC PROFESSIONAL    | \$0.00          | \$0.00          | \$0.00         | \$776.65       | \$7,269.25      | -\$7,269.25     |
| 281 HEALTH BENEFITS FOR TEACHERS  | \$0.00          | \$0.00          | \$0.00         | \$1,083.34     | \$9,750.06      | -\$9,750.06     |
| 340 OTHER PROFESSIONAL SERVICES   | \$70,000.00     | \$114,050.00    | \$55,000.00    | \$0.00         | \$138,694.00    | -\$79,644.00    |
| 610 GENERAL SUPPLIES              | \$1,222,756.00  | \$793,046.00    | \$169,499.00   | \$204,426.56   | \$404,480.35    | \$219,066.65    |
| 732 VEHICLS:SEE DESCRIPTION       | \$362,400.00    | \$362,400.00    | \$0.00         | \$0.00         | \$0.00          | \$362,400.00    |
| 6998 ESSERS III                   | \$4,351,628.00  | \$2,543,830.00  | \$224,499.00   | \$236,454.02   | \$881,750.13    | \$1,437,580.87  |
| 6900 FEDERAL SERV-CATEGORICAL     | \$5,597,379.00  | \$3,442,045.00  | \$225,662.68   | \$315,915.05   | \$1,544,323.34  | \$1,672,058.98  |
| 8000 TRANSFERS                    |                 |                 |                |                |                 |                 |
| 8000 TRANSFERS (OUTGOING)         |                 |                 |                |                |                 |                 |
| 913 TRANSFERS TO ACTIVITY FUND    | \$100,000.00    | \$100,000.00    | \$0.00         | \$0.00         | \$103,000.00    | -\$3,000.00     |
| 8000 TRANSFERS (OUTGOING)         | \$100,000.00    | \$100,000.00    | \$0.00         | \$0.00         | \$103,000.00    | -\$3,000.00     |
| 8000 TRANSFERS                    | \$100,000.00    | \$100,000.00    | \$0.00         | \$0.00         | \$103,000.00    | -\$3,000.00     |
| 01 GENERAL FUND                   | \$52,972,410.80 | \$52,972,410.80 | \$1,169,388.08 | \$4,623,724.46 | \$37,552,518.97 | \$14,250,503.75 |

**Selection Criteria**

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|                      |                                    |
|----------------------|------------------------------------|
| Account Year         | 23                                 |
| Account Period Range | 09 - 09                            |
| Accounts             | All Accounts                       |
| Report ID            | 97778                              |
| Report Title         | BOARD REPORT ON 1100 MAJOR PROGRAM |
| Report Description   | BOARD REPORT                       |
| Role ID              | SYS                                |

**Report Specification Sort / Totals**

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|            |             |            |          |               |
|------------|-------------|------------|----------|---------------|
| FUND       | Sequence: 1 | Heading: N | Total: Y | Page Break: N |
| MAJOR PROG | Sequence: 2 | Heading: Y | Total: Y | Page Break: N |
| PROGRAM    | Sequence: 3 | Heading: Y | Total: Y | Page Break: N |
| OBJECT     | Sequence: 4 | Heading: N | Total: Y | Page Break: N |

**Display Options**

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|                    |         |
|--------------------|---------|
| Show Zero Accounts | No      |
| Summary/Detail     | Summary |

**Report Specification Selection Ranges**

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|        |           |
|--------|-----------|
| OBJECT | 100 - 999 |
| FUND   | 01 - 01   |

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Percent

71.81  
111.57  
78.30  
0.00  
73.40  
74.76  
83.36  
14.53  
0.00  
66.09  
115.31  
57.26  
0.00  
71.43  
68.34  
0.00  
51.07  
162.47  
66.63  
135.33  
64.32  
31.40  
0.00  
0.00  
117.67  
0.00  
61.48  
71.79  
  
0.00  
0.00  
0.00  
0.00  
0.00  
1122.30  
0.00  
0.00  
0.00

8.62  
11.00  
  
90.12  
81.13  
0.00  
0.00  
70.30  
80.45  
90.01  
80.82  
0.00  
87.59  
78.97  
207.52  
102.14  
3.98  
78.48  
0.00  
85.45  
  
102.51  
88.64  
68.80  
59.31  
281.47  
91.30  
87.37  
48.29  
0.00  
104.10  
89.38  
70.49  
61.40  
59.58  
98.18  
87.65  
72.15  
0.00  
55.23  
75.00  
0.00  
0.00  
77.28  
0.00  
0.00  
1.65

66.79  
67.39  
2.38  
148.78  
94.90  
19.29  
87.28  
  
75.75  
153.84  
0.00  
0.00  
65.37  
108.19  
76.36  
154.71  
0.00  
74.96  
129.39  
75.00  
0.00  
0.00  
41.49  
0.00  
0.00  
0.00  
91.40  
76.60  
  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
23.06  
0.00  
116.34  
116.69  
13.94  
27.06  
178.68  
90.71  
0.00  
0.00

3.56

77.35

75.00

75.00

75.00

75.24

73.21

78.91

75.00

0.00

0.00

48.70

0.00

74.46

81.09

87.17

94.56

53.66

63.83

90.46

0.00

81.02

85.63

0.00

80.31

86.50

0.00

75.00

85.56

44.77

62.40

6.09

207.37

40.66

0.00

59.40

0.00

123.70

82.26

62.62

0.00

59.64

94.71

64.04  
0.00  
82.94  
12.21  
147.66  
12.28  
145.61  
89.12  
0.00  
18.18  
133.72  
4.75  
81.21  
0.00  
69.62  
74.75  
  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
  
0.00  
0.00  
88.25  
90.81  
101.11  
  
83.79  
76.74  
0.00  
0.00  
75.00  
95.80  
83.86  
76.74  
0.00  
85.47  
73.90  
56.25  
0.00  
35.83  
12.85  
77.15

47.69  
116.04  
0.00  
0.00  
58.15  
0.00  
58.08  
53.77  
75.00  
0.00  
0.00  
2.50  
167.75  
0.00  
60.19  
  
45.33  
113.16  
7.71  
91.68  
-8.25  
60.01  
  
122.85  
0.00  
0.00  
282.78  
0.00  
119.85  
0.00  
0.00  
116.32  
0.00  
64.79  
137.30  
  
0.00  
0.00  
0.00  
62.48  
335.93  
  
239.45  
1475.29  
2174.27  
2196.39  
0.00

0.00  
0.00  
322.40  
  
66.98  
75.39  
65.81  
54.83  
0.00  
0.00  
70.92  
  
0.00  
0.00  
77.60  
  
81.91  
76.95  
75.00  
84.90  
74.94  
84.91  
75.00  
216.01  
0.00  
288.04  
317.41  
90.00  
0.00  
86.24  
111.23  
0.00  
48.18  
0.00  
117.27  
  
22.93  
22.93  
  
0.10  
0.10  
0.10  
0.00  
0.00  
124.27  
0.00  
39.79  
0.00

51.20

78.54

76.77

9.30

0.00

118.97

99.64

88.48

0.00

57.09

89.55

34.33

76.43

0.00

5.82

173.47

43.51

0.00

36.07

108.43

-5.00

81.95

81.33

61.75

56.64

61.93

62.10

368.18

67.83

97.99

111.20

54.55

90.87

0.00

74.36

75.00

85.09

75.00

84.34

74.96

86.72

75.00

0.00

24.53  
148.11  
1.48  
26.83  
32.58  
74.14  
  
63.14  
63.14  
73.87  
  
97.51  
68.73  
87.67  
16.00  
0.00  
82.24  
74.57  
114.58  
272.72  
92.88  
0.00  
116.67  
275.64  
93.19  
107.02  
23.00  
83.10  
82.19  
33.88  
7.09  
76.87  
82.80  
  
88.26  
75.38  
35.62  
0.00  
75.00  
84.63  
91.24  
0.00  
38.45  
91.61  
0.00  
38.43  
685.62

1950.00  
0.00  
280.58  
0.00  
0.00  
0.00  
105.14  
85.80

87.60  
79.41  
73.69  
74.89  
89.40  
0.00  
86.46  
0.00  
100.36  
6.22  
14.69  
48.52  
56.75  
107.11  
59.48  
13.12  
749.72  
0.00  
0.00  
0.00  
82.95

80.73  
77.30  
75.00  
75.00  
76.10  
0.00  
82.35  
0.00  
19.65  
0.00  
62.97  
0.00  
39.48  
16.00  
0.00

0.00  
122.67  
8.10  
80.63  
  
86.30  
79.79  
40.66  
75.00  
83.07  
0.00  
89.14  
0.00  
128.50  
17.87  
205.94  
5.40  
64.53  
171.91  
0.00  
86.40  
142.75  
79.38  
  
63.33  
0.00  
77.86  
0.00  
0.00  
110.63  
84.50  
0.00  
88.74  
83.43  
0.00  
90.62  
9.66  
266.30  
0.00  
25.16  
35.03  
88.79  
79.38  
22.23  
100.24  
55.88  
151.70

0.00  
97.57  
91.51  
  
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81.90  
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75.00  
0.00  
81.65  
0.00  
74.96  
64.39  
108.86  
69.78  
78.59  
  
74.70  
76.54  
73.79  
74.22  
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0.00  
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106.08  
77.64  
80.08  
  
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0.00  
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72.50  
70.95  
27.76  
152.98  
119.42  
220.13  
666.93  
97.80  
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75.26  
1469.24  
0.00  
88.02

85.70  
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82.14  
  
0.00  
0.00  
  
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14.35  
  
122.96  
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0.00  
0.00  
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82.68  
  
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0.00  
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103.19  
0.00  
87.88  
  
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38.66  
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125.85  
0.00  
74.43  
0.00  
76.52  
85.15

54.82  
75.00  
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88.85  
0.00  
42.20  
79.18  
0.00  
55.34  
77.63  
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137.32  
31.38  
91.10  
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40.27  
0.00  
0.00  
0.00  
0.00  
128.21  
83.13  
83.13  
  
18.31  
0.00  
749.96  
0.00  
0.13  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
186.90  
111.52  
282.35  
0.00  
696.17  
124.41  
124.41

40.62  
178.05  
67.31  
78.52  
0.00  
27.72  
43.58

53.86  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
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0.00

84.80  
111.94  
0.00  
97.28

96.38  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
0.00  
99.94

22.17  
5.85  
0.00  
11.86  
0.00  
22.18  
87.29

0.00  
0.00

0.00  
0.00

63.47  
73.85  
63.05  
0.00  
78.39  
97.39  
0.00  
68.64  
78.59  
0.00  
55.48  
80.21  
86.80  
0.00  
77.38  
75.00  
0.00  
68.63  
68.63

74.73  
162.00  
74.04  
74.74  
101.58  
42.77  
0.00  
79.90  
79.90

97.40  
0.00  
25.42  
0.00  
116.88

0.00  
77.29  
159.88  
75.00  
84.00  
74.08  
77.21

160.09  
75.00  
77.29  
159.92  
75.00  
75.00  
79.76

54.99  
343.15  
56.45  
55.00  
69.99  
73.92

0.00  
0.00  
0.00  
0.00  
16.69  
0.00  
0.00  
94.51

0.79  
268.79  
61.33  
0.00  
102.95

194.60  
0.00  
0.00  
0.00  
261.49  
82.15

85.84  
0.00  
84.75  
84.79  
110.48  
110.48

0.00  
27.74  
0.00

14.35

0.00  
0.00  
0.00  
0.00  
15.25  
0.00  
0.00  
0.00  
101.62  
101.62

0.00  
80.88  
0.00  
147.88  
53.55  
0.00  
53.24  
13.79  
0.00  
62.68

0.00  
146.31  
227.70  
143.34  
126.39  
0.00  
0.00  
0.00  
138.97

31.27  
39.55  
31.20  
31.26  
75.34  
0.00  
26.34

15.87  
20.52  
15.60  
15.63  
0.00  
0.00  
9.03

105.11  
0.00  
0.00  
223.74  
0.00  
108.18  
0.00  
107.96  
0.00  
0.00  
101.47  
0.00  
119.05  
  
83.97  
123.12  
80.44  
83.86  
87.23  
  
76.21  
115.29  
72.95  
76.21  
79.49  
  
86.55  
0.00  
86.59  
86.56  
82.53  
  
93.27  
0.00  
47.70  
1554.84  
98.51  
83.51  
82.70  
0.00  
62.80  
82.75  
0.00  
46.76  
0.00  
0.00  
69.40

1.46  
22.58  
0.00  
68.03  
0.00  
0.00  
0.00  
0.38  
6.28  
17312.15  
17.87  
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0.00  
0.00  
169.83  
72.38  
0.00  
43.49  
51.42  
  
103.00  
103.00  
103.00  
73.10

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# ***NORTH PLATTE PUBLIC SCHOOLS***

## **MONTHLY FINANCIAL REPORT**

For the Nine Month Period Ending May 31, 2023

**[www.nppsd.org](http://www.nppsd.org)**

**Current Budget Usage should be 75%**

Manage finances in order to sustain educational programs while maintaining and improving safety, accessibility, usability and value of our school facilities within budget limitations.

North Platte Public Schools



STATEMENT OF OF CHANGES IN DISBURSEMENTS-BUDGET AND ACTUAL

For the Nine Month Period Ending May 31, 2023

|  | <u>Budget</u><br><u>(Original and Final)</u> | <u>Actual</u>        | % of Budget<br><u>Spent</u> |
|--|--|----------------------|-----------------------------|
| General-Regular                            | 38,208,860                                   | 29,703,111           | 77.74%                      |
| General-Grants                             |  |                      |                             |
| ESSERS                                     | 2,841,799                                    | 1,088,528            | 38.30%                      |
| ESSA                                       | 858,271                                      | 731,302              | 85.21%                      |
| IDEA                                       | 1,095,938                                    | 911,711              | 83.19%                      |
| Grants                                     | 4,579,548                                    | 1,092,162            | 23.85%                      |
| <br>                                       |  |                      |                             |
| Total Disbursements less Special Education | <b>47,584,416</b>                            | <b>33,526,814</b>    | 70.46%                      |
| <br>                                       |  |                      |                             |
| General-Special Education                  | 5,387,994                                    | 4,025,705            | 74.72%                      |
| <br>                                       |  |                      |                             |
| <b>General Fund</b>                        | <b>\$ 52,972,410</b>                         | <b>\$ 37,552,519</b> |                             |
| <br>                                       |  |                      |                             |
| Depreciation                               | 4,435,782                                    | 1,171,306            | 26.41%                      |
| Employee Benefit                           | 300,000                                      | 101,439              | 33.81%                      |
| Cooperative Fund                           | 100,000                                      | 43,680               | 43.68%                      |
| Bond-North Platte                          | 0  | -                    | 0.00%                       |
| Bond-Lake Maloney                          | 122,850                                      | 121,550              | 98.94%                      |
| Building                                   | 3,585,664                                    | 1,647,093            | 45.94%                      |
| QCPUF                                      | 1,006,528                                    | 835,804              | 83.04%                      |
| Lunch                                      | 3,048,000                                    | 2,286,205            | 75.01%                      |
| Student Fee Fund                           | -  | -                    |                             |
| Activities                                 | 1,700,000                                    | 1,090,780            | 64.16%                      |
| <br>                                       |  |                      |                             |
| Total                                      | <u>\$ 67,271,234</u>                         | <u>\$ 44,850,376</u> | 66.67%                      |

North Platte Public Schools  
Treasurers Report  
5/31/2023



**General Fund**

**Reserves-April 30, 2023 (4,607,103)**

Deposits

|                                      |           |                   |
|--------------------------------------|-----------|-------------------|
| Property Taxes                       | 9,930,488 |                   |
| State Aid                            | 1,048,914 |                   |
| Special Education                    | 333,451   |                   |
| Interest Income                      |           |                   |
| IDEA                                 |           |                   |
| Other Income (Tuition, HHS Payments) | 24,319    |                   |
| Federal Grants                       | 929,077   |                   |
| Transfers/Liabilities                | (634,001) |                   |
| <b>Total Deposits</b>                |           | <b>11,632,248</b> |

Disbursements

|                     |           |                  |
|---------------------|-----------|------------------|
| Payroll             | 1,724,015 |                  |
| Federal Taxes       | 545,884   |                  |
| Nebraska Retirement | 475,849   |                  |
| Nebraska Taxes      | 89,447    |                  |
| Payroll Deductions  | 61,007    |                  |
|                     |           | <b>2,896,202</b> |

|                           |           |                  |
|---------------------------|-----------|------------------|
| Bills                     | 1,119,307 |                  |
| <b>Total Disbursement</b> |           | <b>4,015,509</b> |

Net Change 7,616,739

**Reserves-May 31, 2023 3,009,636**

**Depreciation**

**Reserves-April 30, 2023 3,293,103**

|                   |           |                  |
|-------------------|-----------|------------------|
| Deposits          | 626,930   |                  |
| Disbursements     | 1,069,853 |                  |
| <b>Net Change</b> |           | <b>(442,923)</b> |

**Reserves-May 31, 2023 2,850,180**

**Employee Benefit**

**Reserves-April 30, 2023 36,254**

|                   |     |              |
|-------------------|-----|--------------|
| Deposits          |     |              |
| Disbursements     | 744 |              |
| <b>Net Change</b> |     | <b>(744)</b> |

**Reserves-May 31, 2023 35,510**

**North Platte Public Schools**  
Treasurers Report  
5/31/2023



**Activity Fund**

**Reserves-April 30, 2023** **1,538,443**

|               |         |          |
|---------------|---------|----------|
| Deposits      | 60,871  |          |
| Disbursements | 145,144 |          |
| Net Change    |         | (84,273) |

**Reserves-May 31, 2023** **1,454,170**

**Cafeteria Fund**

**Reserves-April 30, 2023** **1,017,671**

|                              |         |         |
|------------------------------|---------|---------|
| Deposits                     |         |         |
| Federal Funds                | 182,095 |         |
| Student Lunches              |         |         |
| Accrual of Meals             | Accrual |         |
| State Reimbursements         |         |         |
| Other Income (Catering)      | 397     |         |
| Adjustments for prior months | 124,561 |         |
| Total Deposits               |         | 307,053 |
| Disbursements                |         |         |
| Bills                        |         |         |
| SODEXO                       | 232,263 |         |
| Payroll                      | 5,714   |         |
| Other Bills                  | 7,257   |         |
| Total Disbursement           |         | 245,234 |
| Net Change                   |         | 61,819  |

**Reserves-May 31, 2023** **1,079,490**

**Bond Fund**

**Reserves-April 30, 2023** **27,935**

|                |   |   |
|----------------|---|---|
| Deposits       |   |   |
| Property Taxes | - |   |
| Disbursements  |   |   |
| Net Change     |   | 0 |

**Reserves-May 31, 2023** **27,935**

North Platte Public Schools  
Treasurers Report  
5/31/2023



**Building Fund**

|                         |         |                  |
|-------------------------|---------|------------------|
| Reserves-April 30, 2023 |         | <b>(196,205)</b> |
| Deposits                |         |                  |
| Property Taxes          | 285,286 |                  |
| Disbursements           | 44,406  |                  |
| Net Change              |         | 240,880          |
| Reserves-May 31, 2023   |         | <b>44,675</b>    |

**QCPUF**

|                         |         |                |
|-------------------------|---------|----------------|
| Reserves-April 30, 2023 |         | <b>451,657</b> |
| Deposits                |         |                |
| Property Taxes          | 363,221 |                |
| Other Revenue           |         |                |
| Disbursements           |         |                |
| Net Change              |         | 363,221        |
| Reserves-May 31, 2023   |         | <b>814,878</b> |

**Cooperative Fund**

|                         |       |                |
|-------------------------|-------|----------------|
| Reserves-April 30, 2023 |       | <b>(5,132)</b> |
| Deposits                | 1,865 |                |
| Disbursements           | 3,088 |                |
| Net Change              |       | <b>(1,223)</b> |
| Reserves-May 31, 2023   |       | <b>(6,355)</b> |

**NORTH PLATTE PUBLIC SCHOOLS**

**STATEMENT OF NET ASSETS-CASH BASIS**  
**ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS**



**BALANCE SHEET**

**May 31, 2023**

|                                      | <u>General</u>      | <u>Depreciation</u> | <u>Employee Benefit</u> | <u>Nutrition</u>    | <u>Bond</u>      | <u>Building</u>  | <u>QCPUF</u>      | <u>Cooperative</u> |
|--------------------------------------|---------------------|---------------------|-------------------------|---------------------|------------------|------------------|-------------------|--------------------|
| <b>ASSETS</b>                        |                     |                     |                         |                     |                  |                  |                   |                    |
| Cash                                 | \$ 4,330,917        | \$ 2,215,071        | \$ 132,341              | \$ 989,962          | \$ 27,935        | \$ 45,250        | \$ 814,878        | \$ (8,407)         |
| Investments                          |                     |                     |                         |                     |                  |                  |                   |                    |
| Cash with Fiscal Agent               | -                   |                     |                         |                     | -                |                  |                   |                    |
| Accounts Receivables                 | -                   | -                   |                         | (56,545)            |                  |                  |                   |                    |
| Due From                             | -                   |                     |                         |                     |                  |                  |                   |                    |
| Prepaid Insurance                    |                     |                     |                         |                     |                  |                  |                   |                    |
| Amount Provided for Bonds            |                     |                     |                         |                     |                  |                  |                   |                    |
| <b>Total Assets</b>                  | <b>\$ 4,330,917</b> | <b>\$ 2,215,071</b> | <b>\$ 132,341</b>       | <b>\$ 933,417</b>   | <b>\$ 27,935</b> | <b>\$ 45,250</b> | <b>\$ 814,878</b> | <b>\$ (8,407)</b>  |
| <b>LIABILITIES</b>                   |                     |                     |                         |                     |                  |                  |                   |                    |
| Bank Overdraft                       | \$ -                | \$ -                | \$ -                    | \$ -                | \$ -             | \$ -             | \$ -              | \$ -               |
| Accounts Payable                     | 538,529             |                     |                         |                     |                  |                  |                   |                    |
| Due To                               | 782,752             | (635,109)           | 96,831                  | (146,073)           |                  | 575              | -                 | (2,052)            |
| Bonds Payable                        |                     | -                   | -                       |                     |                  | -                | -                 |                    |
| <b>Total Liabilities</b>             | <b>\$ 1,321,281</b> | <b>\$ (635,109)</b> | <b>\$ 96,831</b>        | <b>\$ (146,073)</b> | <b>\$ -</b>      | <b>\$ 575</b>    | <b>\$ -</b>       | <b>\$ (2,052)</b>  |
| <b>Total Assets less Liabilities</b> | <b>\$ 3,009,636</b> | <b>\$ 2,850,180</b> | <b>\$ 35,510</b>        | <b>\$ 1,079,490</b> | <b>\$ 27,935</b> | <b>\$ 44,675</b> | <b>\$ 814,878</b> | <b>\$ (6,355)</b>  |
| <b>NET ASSETS (RESERVES)</b>         |                     |                     |                         |                     |                  |                  |                   |                    |
| Reserved for:                        |                     |                     |                         |                     |                  |                  |                   |                    |
| Debt Service                         | \$ -                | \$ -                | \$ -                    | \$ -                | \$ 27,935        | \$ -             | \$ -              | \$ -               |
| Unreserved for:                      |                     |                     |                         |                     |                  |                  |                   |                    |
| General                              | 3,009,636           | -                   | -                       | -                   | -                | -                | -                 | (6,355)            |
| Special Revenue Funds                | -                   | 2,850,180           | 35,510                  | 1,079,490           | -                | -                | 814,878           |                    |
| Capital Projects Fund                | -                   | -                   | -                       | -                   | -                | 44,675           |                   |                    |
| <b>Total Net Assets (Reserves)</b>   | <b>\$ 3,009,636</b> | <b>\$ 2,850,180</b> | <b>\$ 35,510</b>        | <b>\$ 1,079,490</b> | <b>\$ 27,935</b> | <b>\$ 44,675</b> | <b>\$ 814,878</b> | <b>\$ (6,355)</b>  |

**NORTH PLATTE PUBLIC SCHOOLS**

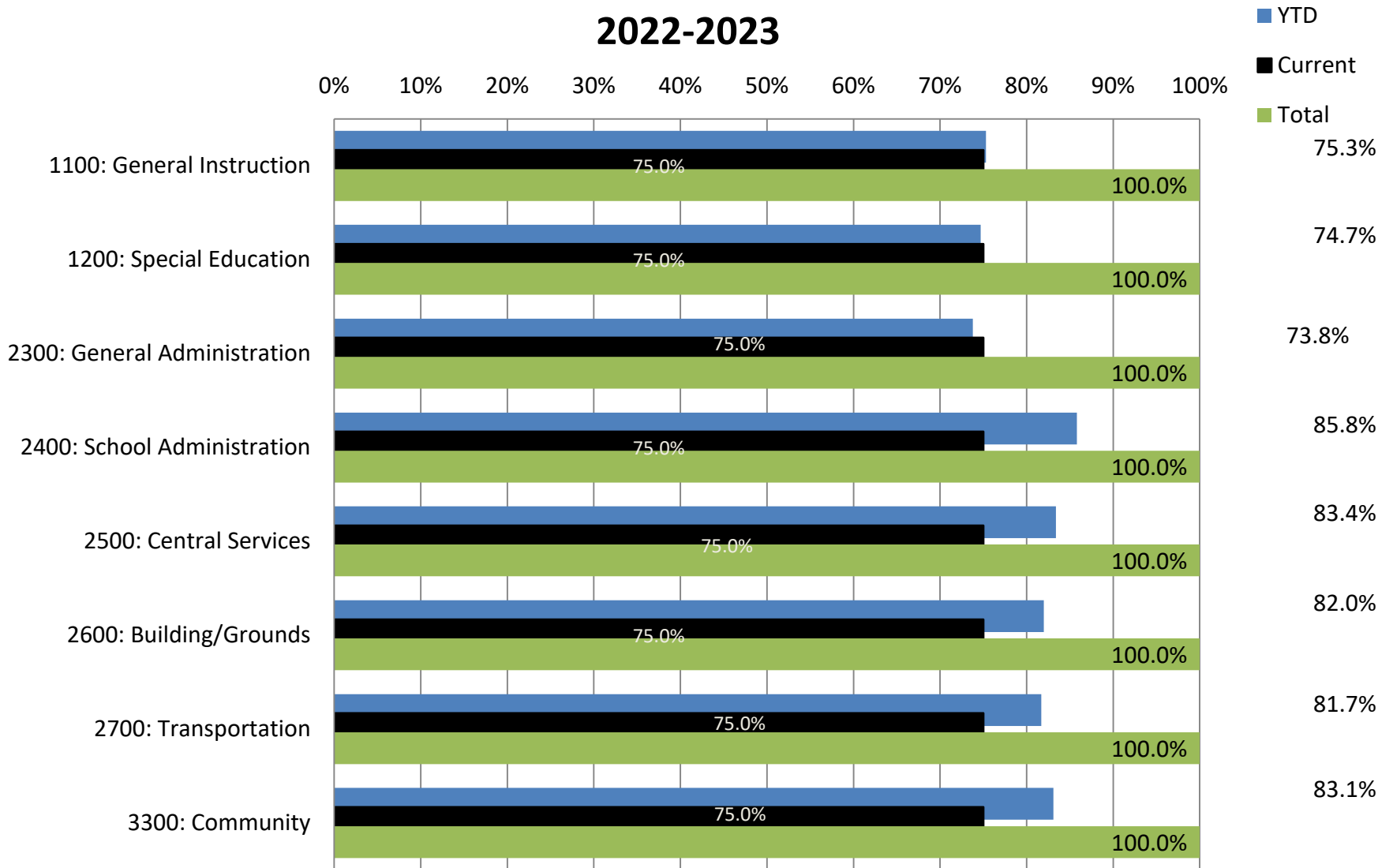


**STATEMENT OF NET ASSETS-CASH BASIS**  
**ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS**

**May 31, 2023**

| <b>Asset Allocation</b>          | <b><u>6/1/2019</u></b> | <b><u>5/31/2020</u></b> | <b><u>5/31/2021</u></b> | <b><u>5/31/2022</u></b> | <b><u>5/31/2023</u></b> |
|----------------------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| General                          | 3,339,062              | 6,281,796               | 4,957,281               | 5,073,521               | 3,009,636               |
| Depreciation                     | 2,816,462              | 1,879,882               | 3,161,863               | 3,117,465               | 2,850,180               |
| Employee Benefit                 | (81,084)               | 9,232                   | 91,618                  | 27,830                  | 35,510                  |
| Activity                         | 1,245,121              | 1,165,256               | 1,631,992               | 1,474,807               | 1,454,170               |
| Nutrition                        | 50,406                 | 65,043                  | 404,385                 | 840,665                 | 1,079,490               |
| Bond                             | 1,069,046              | 291,122                 | 361,139                 | 101,165                 | 27,935                  |
| Building                         | 376,492                | (78,820)                | (46,855)                | 177,817                 | 44,675                  |
| QCPUF                            | 91,029                 | 288,870                 | 512,247                 | 664,897                 | 814,878                 |
| Cooperative                      | 28,952                 | (1,209)                 | 2,457                   | (14,877)                | (6,355)                 |
| <b>TOTAL</b>                     | <b>\$ 8,935,486</b>    | <b>\$ 9,901,172</b>     | <b>\$ 11,076,127</b>    | <b>\$ 11,463,290</b>    | <b>\$ 9,310,119</b>     |
| <b>General Fund Expenditures</b> |                        |                         |                         |                         |                         |
| Payroll                          | \$ 2,959,308           | \$ 2,691,276            | \$ 3,411,802            | \$ 2,721,486            | \$ 2,896,202            |
| Bills                            | \$ 1,268,881           | \$ 587,385              | \$ 1,241,733            | \$ 720,113              | \$ 1,119,307            |
| <b>TOTAL</b>                     | <b>\$ 4,228,189</b>    | <b>\$ 3,278,661</b>     | <b>\$ 4,653,535</b>     | <b>\$ 3,441,599</b>     | <b>\$ 4,015,509</b>     |

# 2022-2023



1100: **Regular Instruction:** Those programs that are directed to students in the classroom

1200: **Special Education Program**

2100: **Support Services-Pupil:** Attendance, guidance, health services

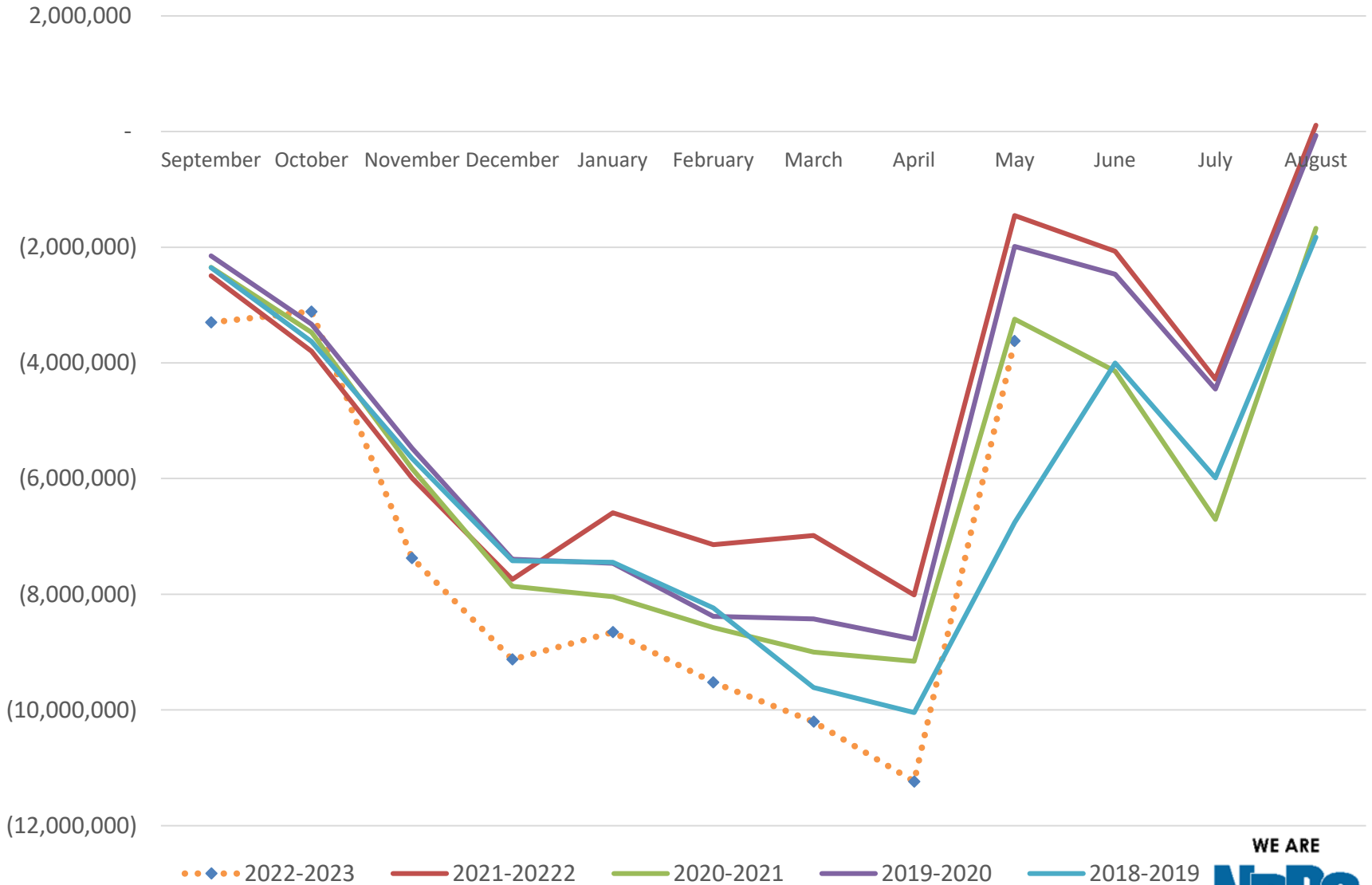
2200: **Support Services-Staff:** Curriculum, libraries, technology, activities

2300: **General Administration:** Board of Education, Superintendent

2400: **School Administration:** Building Principals Office and Support



# Monthly Cash Flow



**NORTH PLATTE PUBLIC SCHOOLS**  
**CASH AND INVESTMENTS**  
**May 31, 2023**



| FUNDS                          | Bank        | <u>First</u>    | <u>Nebraskaland</u> | <u>Other</u>   |                     |
|--------------------------------|-------------|-----------------|---------------------|----------------|---------------------|
|                                |             | <u>National</u> |                     |                |                     |
| GENERAL FUND                   | Operating   | -               | 4,166,105           |                | 4,166,105           |
| DEPRECIATION                   | Enterprise  |                 | 2,215,071           |                | 2,215,071           |
| EMPLOYEE BENEFIT               | Enterprise  |                 | 132,341             |                | 132,341             |
| FIDUCIARY FUNDS                | Enterprise  |                 | 1,353,095           |                | 1,353,095           |
| NUTRITION                      |             |                 | 989,777             |                | 989,777             |
| BOND FUND                      |             |                 | 27,935              |                | 27,935              |
| BUILDING FUND                  | Operating   |                 | 45,250              |                | 45,250              |
| QCPUF                          | Operating   |                 | 814,878             |                | 814,878             |
| COOPERATING                    | Operating   |                 | (8,407)             |                | (8,407)             |
| Subtotal                       |             | <u>-</u>        | <u>9,736,045</u>    |                | <u>9,736,045</u>    |
|                                |             | 0.0%            | 100.0%              |                |                     |
| <b>GENERAL FUND</b>            | NLAF        |                 |                     | <b>64,300</b>  | 64,300              |
| <b>Cash On Hand/Petty Cash</b> |             |                 |                     |                |                     |
| General Fund                   |             |                 |                     |                |                     |
| Schools                        |             |                 |                     | \$ 50          | 50                  |
| McKinley                       | Stamps/Cash |                 |                     |                | 231                 |
| McKinley-Checking              | Equitable   |                 |                     | <b>100,031</b> | <b>100,031</b>      |
| Maintenance                    |             |                 |                     |                | 200                 |
| Kids Klub                      |             |                 |                     |                | -                   |
| Total General Fund             |             |                 |                     |                | <u>\$ 100,512</u>   |
| Activity-Athletics             |             |                 |                     |                | 4,150               |
| Cafeteria                      |             |                 |                     |                | 185                 |
| Total Cash on Hand             |             |                 |                     |                | <u>104,847</u>      |
| Total Cash                     |             |                 |                     |                | <u>\$ 9,840,892</u> |

**NORTH PLATTE PUBLIC SCHOOLS**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES**



**For the Nine Month Period Ending May 31, 2023**

| FUNDS                                 | Fund Balances (deficits) at Beginning of Year | Receipts             | 2022-2023            | Disbursements        | Excess (deficiency) of receipts over (under) Disbursements | Fund Balances (deficits) at End of Year | Fund Balance Composite                                   |                  |                             |
|---------------------------------------|---|----------------------|----------------------|----------------------|--|---|--|------------------|-----------------------------|
|                                       |   |                      |                      |                      |  |   | School District Treasurer's Cash/Investments (overdrawn) | Due to/ Due From | Receivables and Liabilities |
| GENERAL                               |   |                      |                      |                      |  |   |  |                  |                             |
| Education                             | \$ 6,630,020                                  | \$ 31,123,413        | \$ 38,208,860        | \$ 29,703,111        |  |   | \$ 4,330,917   | \$ (782,752)     | \$ (538,529)                |
| Special Education                     |   |                      | \$ 5,387,994         | 4,025,705            |  |   |  |                  |                             |
| Grants                                |   | 2,808,722            | \$ 9,375,556         | 3,823,703            |  |   |  |                  |                             |
| Total                                 | \$ 6,630,020                                  | \$ 33,932,135        | \$ 52,972,410        | \$ 37,552,519        | (3,620,384)  | \$ 3,009,636                            | \$ 4,330,917   | \$ (782,752)     | \$ (538,529)                |
| DEPRECIATION                          | \$ 3,349,325                                  | \$ 672,161           | \$ 4,435,782         | \$ 1,171,306         | (499,145)  | \$ 2,850,180                            | \$ 2,215,071   | \$ 635,109       | \$ -                        |
| EMPLOYEE BENEFIT                      | \$ 136,949                                    | \$ -                 | \$ 300,000           | \$ 101,439           | (101,439)  | \$ 35,510                               | \$ 132,341   | \$ (96,831)      | \$ -                        |
| Combined Total                        | \$ 10,116,294                                 | \$ 34,604,296        | \$ 57,708,192        | \$ 38,825,264        | (4,220,968)  | \$ 5,895,326                            | \$ 6,678,329   | \$ (244,474)     | \$ (538,529)                |
| FIDUCIARY                             |   |                      |                      |                      |  |   |  |                  |                             |
| Student Activity                      | \$ 1,600,285                                  | \$ 944,665           | \$ 1,700,000         | \$ 1,090,780         | (146,115)  | \$ 1,454,170                            | \$ 1,357,245   | \$ 96,925        | \$ -                        |
| SCHOOL NUTRITION                      |   |                      |                      |                      |  |   |  |                  |                             |
| School Year                           | \$ 852,869                                    | \$ 2,496,147         | \$ 3,048,000         | \$ 2,264,859         | 231,288  | \$ 1,084,157                            | \$ 989,962   | \$ 146,073       | \$ (56,545)                 |
| Vending Machine                       | 11,322  | 5,357                |                      | 21,346               | (15,989)   | (4,667)                                 |  |                  |                             |
| Total                                 | \$ 864,191                                    | \$ 2,501,504         | \$ 3,048,000         | \$ 2,286,205         | 215,299  | \$ 1,079,490                            | \$ 989,962   | \$ 146,073       | \$ (56,545)                 |
| BOND INTEREST AND RETIREMENT          | \$ 143,117                                    | \$ 6,368             | \$ 122,850           | \$ 121,550           | (115,182)  | \$ 27,935                               | \$ 27,935  | \$ -             | \$ -                        |
| SPECIAL BUILDING                      | \$ 217,909                                    | \$ 1,473,859         | \$ 3,585,664         | \$ 1,647,093         | (173,234)  | \$ 44,675                               | \$ 45,250  | \$ (575)         | \$ -                        |
| QUALIFIED CAPITAL PURPOSE UNDERTAKING | \$ 1,014,254                                  | \$ 636,428           | \$ 1,006,528         | \$ 835,804           | (199,376)  | \$ 814,878                              | \$ 814,878   | \$ -             | \$ -                        |
| COOPERATIVE                           | \$ 324  | \$ 37,001            | \$ 100,000           | \$ 43,680            | (6,679)  | \$ (6,355)                              | \$ (8,407)   | \$ 2,052         | \$ -                        |
| <b>GRAND TOTAL-ALL FUNDS</b>          | <b>\$ 13,956,374</b>                          | <b>\$ 40,204,121</b> | <b>\$ 67,271,234</b> | <b>\$ 44,850,376</b> | <b>\$ (4,646,255)</b>                                      | <b>\$ 9,310,119</b>                     | <b>\$ 9,905,192</b>                                      | <b>\$ 1</b>      | <b>\$ (595,074)</b>         |

North Platte Public Schools  
**Income Statement**  
 For the Nine Month Period Ending May 31, 2023



|                                   | Adjusted Budget    | Encumbrance          | Actual Period        | Actual YTD           | Available Balance | Percent |
|-----------------------------------|--------------------|----------------------|----------------------|----------------------|-------------------|---------|
| 01 GENERAL FUND                   |                    |                      |                      |                      |                   |         |
| 11 00 TAXES                       | \$29,252,494       | \$0                  | \$0                  | \$16,507,276         | \$12,745,218      | 56.4%   |
| 15 00 INVESTMENT INCOME           | \$1,000            | \$0                  | \$0                  | \$1,441              | -\$441            | 144.1%  |
| 19 00 PRIVATE GRANTS              | \$186,514          | \$0                  | \$0                  | \$198,383            | -\$11,869         | 106.4%  |
| 21 00 COUNTY FINES/LICENSES       | \$300,000          | \$0                  | \$0                  | \$200,159            | \$99,841          | 66.7%   |
| 31 00 STATE RECEIPTS              | \$12,739,135       | \$0                  | \$1,424,554          | \$13,301,928         | -\$562,793        | 104.4%  |
| 34 00 CATEGORICAL/PRIVATE GRAN    | \$450,000          | \$0                  | \$0                  | \$632,742            | -\$182,742        | 140.6%  |
| 35 00 STATE CATEGORICAL PROGR     | \$393,923          | \$0                  | \$0                  | \$214,625            | \$179,298         | 54.5%   |
| 38 00 IN-LIEU OF SCHOOL LAND      | \$0                | \$0                  | \$0                  | \$31,457             | -\$31,457         |         |
| 39 00 OTHER STATE RECEIPTS        | \$162,000          | \$0                  | \$0                  | \$0                  | \$162,000         | 0.0%    |
| 40 00 UNOBLIGATED GRANT FUNDS     | \$6,057,013        | \$0                  | \$0                  | \$0                  | \$6,057,013       | 0.0%    |
| 41 00 UNIVERSAL SERVICE FUND      | \$0                | \$0                  | \$0                  | \$74,000             | -\$74,000         |         |
| 44 00 IDEA                        | \$16,750           | \$0                  | \$0                  | \$77,187             | -\$60,437         | 460.8%  |
| 45 00 FEDERAL PROGRAMS            | \$2,317,586        | \$0                  | \$874,995            | \$1,779,563          | \$538,023         | 76.8%   |
| 47 00 CARL PERKINS                | \$0                | \$0                  | \$34,007             | \$115,467            | -\$115,467        |         |
| 49 00 21ST CENTURY/EIN            | \$518,770          | \$0                  | \$0                  | \$762,506            | -\$243,736        | 147.0%  |
| 56 00 MISC REVENUE                | \$5,000            | \$0                  | \$0                  | \$4,337              | \$663             | 86.7%   |
| 69 00                             | \$0                | \$0                  | \$0                  | \$31,064             | -\$31,064         |         |
| 81 TOTAL REVENUES                 | \$52,400,185       | \$0                  | \$2,333,556          | \$33,932,135         | \$18,468,050      | 64.8%   |
| 91 EXPENDITURES                   |                    |                      |                      |                      |                   |         |
| 11 00 REGULAR INSTRUCTION         | \$20,653,046       | \$87,471             | \$1,686,843          | \$15,731,886         | \$4,921,160       | 76.2%   |
| 12 00 SPECIAL EDUCATION           | \$5,230,162        | \$4,051              | \$428,976            | \$3,905,346          | \$1,324,816       | 74.7%   |
| 13 00 SUMMER SCHOOL               | \$73,516           | \$0                  | \$0                  | \$0                  | \$73,516          | 0.0%    |
| 21 00 PUPIL SUPPORT               | \$2,510,662        | \$1,716              | \$204,070            | \$1,946,559          | \$564,103         | 77.5%   |
| 22 00 STAFF SUPPORT               | \$1,974,019        | \$315,593            | \$315,107            | \$1,289,831          | \$684,188         | 65.3%   |
| 23 00 GENERAL ADMINISTRATION      | \$1,188,038        | \$300                | \$74,003             | \$877,249            | \$310,789         | 73.8%   |
| 24 00 SCHOOL ADMINISTRATION       | \$2,747,866        | \$0                  | \$240,140            | \$2,357,799          | \$390,067         | 85.8%   |
| 25 00 BUSINESS SUPPORT            | \$2,903,289        | \$333,597            | \$409,201            | \$2,323,291          | \$579,998         | 80.0%   |
| 26 00 OPERATIONS/MAINTENANCE      | \$5,587,267        | \$164,389            | \$591,675            | \$4,454,930          | \$1,132,337       | 79.7%   |
| 27 00 TRANSPORTATION              | \$656,369          | \$22,412             | \$100,474            | \$536,479            | \$119,890         | 81.7%   |
| 33 00 COMMUNITY SERVICE           | \$243,523          | \$0                  | -\$1,187             | \$202,446            | \$41,077          | 83.1%   |
| 34 00 CATEGORICAL/PRIVATE GRAN    | \$191,514          | \$1,623              | \$13,842             | \$236,634            | -\$45,120         | 123.6%  |
| 35 00 STATE CATEGORICAL PROGR     | \$363,869          | \$0                  | \$32,425             | \$317,616            | \$46,253          | 87.3%   |
| 40 00 UNOBLIGATED GRANT FUNDS     | \$2,868,886        | \$0                  | \$0                  | \$0                  | \$2,868,886       | 0.0%    |
| 62 00 ESSA-TITLE                  | \$858,271          | \$0                  | \$91,343             | \$589,063            | \$269,208         | 68.6%   |
| 63 00 ESSA-TITLE II               | \$178,016          | \$0                  | \$7,654              | \$142,239            | \$35,777          | 79.9%   |
| 64 00 IDEA                        | \$1,116,495        | \$5,531              | \$104,779            | \$911,711            | \$204,784         | 81.7%   |
| 66 00 OTHER FEDERAL SERV-NON C    | \$25,000           | \$0                  | \$2,892              | \$27,620             | -\$2,620          | 110.5%  |
| 67 00 CARL PERKINS FUNDS          | \$60,558           | \$7,042              | \$5,573              | \$54,497             | \$6,061           | 90.0%   |
| 69 00 FEDERAL SERV-CATEGORICAL    | \$3,442,045        | \$225,663            | \$315,915            | \$1,544,323          | \$1,897,722       | 44.9%   |
| 80 00 TRANSFERS                   | \$100,000          | \$0                  | \$0                  | \$103,000            | -\$3,000          | 103.0%  |
| 91 EXPENDITURES                   | \$52,972,411       | \$1,169,388          | \$4,623,724          | \$37,552,519         | \$15,419,892      | 70.9%   |
| Revenue over (under) Expenditures | <b>(\$572,226)</b> | <b>(\$1,169,388)</b> | <b>(\$2,290,168)</b> | <b>(\$3,620,384)</b> |                   |         |

# North Platte Public Schools

May



|                           | 2022-2023         | 2021-2022         | 2020-2021         | 2019-2020         | 2018-2019         |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenue                   | <u>Actual</u>     | <u>Actual</u>     | <u>Actual</u>     | <u>Actual</u>     | <u>Actual</u>     |
| Property Taxes            | 14,898,288        | 14,320,898        | 14,550,355        | 12,807,900        | 10,003,973        |
| State Aid                 | 9,440,226         | 8,896,986         | 8,529,687         | 8,818,758         | 8,280,180         |
| Other Local Revenue       | 1,807,371         | 1,771,673         | 1,695,464         | 1,525,243         | 1,604,773         |
| County Sources            | 200,159           | 183,227           | 191,032           | 209,883           | 180,332           |
| State Sources             | 4,740,526         | 4,643,570         | 3,910,825         | 4,952,099         | 3,656,732         |
| Interest                  | 1,441             | 278               | 364               | 10,919            | 18,096            |
| Other                     | 4,338             | 334,901           | 38,135            | 23,806            | 19,862            |
| Grants                    | 2,839,786         | 3,289,266         | 1,573,885         | 1,921,767         | 1,385,792         |
| <b>Total Revenue</b>      | <b>33,932,135</b> | <b>33,440,799</b> | <b>30,489,747</b> | <b>30,270,375</b> | <b>25,149,740</b> |
| <b>Expenditures</b>       |                   |                   |                   |                   |                   |
| Salaries                  | 20,235,692        | 19,532,848        | 19,547,774        | 19,317,689        | 19,173,952        |
| Fringe Benefits           | 7,262,999         | 6,913,788         | 6,306,488         | 5,792,592         | 5,583,912         |
| Operating Expenses        | 2,384,793         | 2,227,895         | 1,719,365         | 1,838,553         | 1,602,399         |
| Supplies/Materials        | 2,215,019         | 1,843,547         | 1,801,790         | 2,070,749         | 2,145,097         |
| Equipment                 | 1,412,116         | 837,870           | 1,356,045         | 857,295           | 1,161,472         |
| Travel                    | 115,197           | 118,625           | 78,476            | 127,127           | 148,223           |
| Other Expenses            | 103,000           | 70,000            | 85,000            | 77,312            | 0                 |
| Grants                    | 3,823,703         | 3,349,651         | 2,838,206         | 2,177,121         | 2,092,851         |
| <b>Total Expenditures</b> | <b>37,552,519</b> | <b>34,894,224</b> | <b>33,733,144</b> | <b>32,258,438</b> | <b>31,907,906</b> |
|                           | 0                 | 0                 | 0                 | 0                 |                   |
| Instruction               | 15,834,885        | 15,458,273        | 15,527,676        | 15,129,421        | 15,057,421        |
| Special Education         | 3,905,346         | 3,648,632         | 3,192,935         | 3,134,068         | 3,057,779         |
| Guidance/Health           | 1,946,559         | 1,806,571         | 1,884,999         | 1,551,565         | 1,550,064         |
| Libraries                 | 1,289,831         | 999,392           | 1,023,947         | 1,169,811         | 1,167,796         |
| General Administration    | 877,249           | 888,359           | 747,166           | 827,082           | 436,851           |
| School Administration     | 2,357,799         | 2,100,142         | 2,060,270         | 2,113,291         | 2,021,854         |
| Business Office           | 2,279,856         | 1,890,836         | 2,182,125         | 1,663,666         | 1,794,463         |
| Building/Grounds          | 4,498,366         | 3,994,121         | 3,700,142         | 3,839,571         | 4,019,356         |
| Transportation            | 536,479           | 559,279           | 403,392           | 421,923           | 546,134           |
| Community SVC             | 202,446           | 198,968           | 172,286           | 230,919           | 163,337           |
| Grants                    | 3,823,703         | 3,349,651         | 2,838,206         | 2,177,121         | 2,092,851         |
| <b>Total</b>              | <b>37,552,519</b> | <b>34,894,224</b> | <b>33,733,144</b> | <b>32,258,438</b> | <b>31,907,906</b> |
|                           |                   |                   | 0                 |                   |                   |
| Net Income                | (3,620,384)       | (1,453,425)       | (3,243,397)       | (1,988,063)       | (6,758,166)       |
| Net Income-GF             | (2,636,467)       | (1,393,040)       | (1,979,076)       | (1,732,709)       | (6,051,107)       |
| GRAPHS                    |                   |                   |                   |                   |                   |

Activity and Depreciation

Account Year: 23

Period Range: 00 - 09

|           |                                   | Begin Balance         | Revenue             | Expenditures          | End Balance           |
|-----------|-----------------------------------|-----------------------|---------------------|-----------------------|-----------------------|
| <b>02</b> | <b>DEPRECIATION FUND</b>          |                       |                     |                       |                       |
| 8001      | HIGH SCHOOL                       | 110,611.33            | 0.00                | 14,431.90             | 96,179.43             |
| 8002      | ADAMS MIDDLE SCHOOL               | 127,031.86            | 0.00                | 34,341.84             | 92,690.02             |
| 8003      | BUFFALO ELEMENTARY                | 12,684.92             | 0.00                | 4,559.49              | 8,125.43              |
| 8004      | MADISON SCHOOL                    | 164,916.02            | 0.00                | 16,331.00             | 148,585.02            |
| 8005      | CODY ELEMENTARY                   | 41,151.90             | 0.00                | 12,156.48             | 28,995.42             |
| 8006      | JEFFERSON ELEMENTARY              | -5,154.74             | 0.00                | 0.00                  | -5,154.74             |
| 8007      | LINCOLN ELEMENTARY                | 41,429.92             | 0.00                | 0.00                  | 41,429.92             |
| 8009      | WASHINGTON ELEMENTARY             | 40,487.47             | 0.00                | 0.00                  | 40,487.47             |
| 8010      | MCDONALD ELEMENTARY               | 29,513.21             | 0.00                | 0.00                  | 29,513.21             |
| 8011      | EISENHOWER ELEMENTARY             | 25,452.54             | 0.00                | 1,356.57              | 24,095.97             |
| 8012      | OSGOOD/LAKE ELEMENTARY            | 14,778.12             | 0.00                | 2,568.97              | 12,209.15             |
| 8013      | SPED                              | 0.00                  | 0.00                | 0.00                  | 0.00                  |
| 8015      | STUDENT LEAD TECHNOLOGY           | 417,933.53            | 180,000.00          | 570,016.00            | 27,917.53             |
| 8026      | NURSING SERVICES                  | 4,217.77              | 0.00                | 0.00                  | 4,217.77              |
| 8028      | ELEMENTARY LIBRARIES              | 22,863.51             | 0.00                | 0.00                  | 22,863.51             |
| 8040      | ELEMENTARY MUSIC                  | 4,581.15              | 0.00                | 0.00                  | 4,581.15              |
| 8041      | ELEMENTARY PE                     | 23,074.20             | 0.00                | 0.00                  | 23,074.20             |
| 8051      | NEW SERIES TEXTBOOKS              | 836,361.86            | 150,000.00          | -5,222.74             | 991,584.60            |
| 8052      | TECHNOLOGY OFFICE                 | 462,800.15            | 0.00                | 0.00                  | 462,800.15            |
| 8055      | REPLACEMENT TEXTBOOKS             | 117,182.92            | 65,000.00           | 887.60                | 181,295.32            |
| 8110      | NPHS LIBRARY                      | 3,470.58              | 0.00                | 0.00                  | 3,470.58              |
| 8111      | NPHS BAND                         | -7,289.34             | 0.00                | 0.00                  | -7,289.34             |
| 8230      | MS BAND                           | 7,500.00              | 0.00                | 0.00                  | 7,500.00              |
| 8232      | CENTRAL OFFICE                    | -27,853.37            | 0.00                | 0.00                  | -27,853.37            |
| 8233      | CUSTODIAL/MAINTENANCE             | 75,062.67             | 13,178.90           | 43,000.00             | 45,241.57             |
| 8234      | TEACHER COMPUTERS                 | 271,364.81            | 52,000.00           | 448,670.00            | -125,305.19           |
| 8235      | VEHICLE ACQUISITION               | 186,033.86            | 50,000.00           | 28,209.37             | 207,824.49            |
| 8240      | TRACK                             | 303,506.63            | 50,000.00           | 0.00                  | 353,506.63            |
| 8241      | TENNIS COURTS                     | 197,532.00            | 25,000.00           | 0.00                  | 222,532.00            |
| 8245      | FOOTBALL FIELD                    | 150,597.00            | 50,000.00           | 0.00                  | 200,597.00            |
| 8250      | ADAMS HVAC                        | -197,532.52           | 0.00                | 0.00                  | -197,532.52           |
| 8255      | PLAYGROUNDS                       | -75,931.00            | 0.00                | 0.00                  | -75,931.00            |
| 8290      | INTEREST                          | -29,053.77            | 36,982.05           | 0.00                  | 7,928.28              |
|           | <b>Total Funds:</b>               | <b>\$3,349,325.19</b> | <b>\$672,160.95</b> | <b>\$1,171,306.48</b> | <b>\$2,850,179.66</b> |
|           | <b>Grand Total for All Funds:</b> | <b>\$3,349,325.19</b> | <b>\$672,160.95</b> | <b>\$1,171,306.48</b> | <b>\$2,850,179.66</b> |

**Activity and Depreciation**

Account Year: 23

Period Range: 00 - 09

|           |                                   | Begin Balance       | Revenue       | Expenditures        | End Balance        |
|-----------|-----------------------------------|---------------------|---------------|---------------------|--------------------|
| <b>03</b> | <b>EMPLOYEE BENEFIT FUND</b>      |                     |               |                     |                    |
| 8600      | NPPS BENEFITS                     | 24,583.99           | 0.00          | 96,830.94           | -72,246.95         |
| 8610      | EMPLOYEE BENEFITS-UNEMP COMP      | 2,052.86            | 0.00          | 4,607.87            | -2,555.01          |
| 8620      | SECTION 125                       | 110,312.05          | 0.00          | 0.00                | 110,312.05         |
|           | <b>Total Funds:</b>               | <b>\$136,948.90</b> | <b>\$0.00</b> | <b>\$101,438.81</b> | <b>\$35,510.09</b> |
|           | <b>Grand Total for All Funds:</b> | <b>\$136,948.90</b> | <b>\$0.00</b> | <b>\$101,438.81</b> | <b>\$35,510.09</b> |

|           |  | Begin Balance | Revenue   | Expenditures | End Balance |
|-----------|--|---------------|-----------|--------------|-------------|
| <b>05</b> | <b>ACTIVITY FUND</b>                   |               |           |              |             |
| 7001      | FOOTBALL                               | 0.00          | 35,600.87 | 75,561.29    | -39,960.42  |
| 7002      | VOLLEYBALL                             | 0.00          | 7,734.47  | 15,627.27    | -7,892.80   |
| 7003      | SOFTBALL                               | 0.00          | 4,257.00  | 12,949.20    | -8,692.20   |
| 7004      | UNIFIED BOWLING                        | 0.00          | 360.00    | 1,270.60     | -910.60     |
| 7005      | CROSS COUNTRY                          | 0.00          | 1,027.50  | 5,673.34     | -4,645.84   |
| 7006      | TENNIS                                 | 0.00          | 2,250.00  | 6,198.18     | -3,948.18   |
| 7007      | GOLF                                   | 0.00          | 1,265.00  | 7,811.98     | -6,546.98   |
| 7008      | BASKETBALL                             | 0.00          | 17,417.55 | 37,687.34    | -20,269.79  |
| 7009      | SOCCER                                 | 0.00          | 4,970.00  | 19,013.61    | -14,043.61  |
| 7010      | WRESTLING                              | 0.00          | 13,457.65 | 28,652.68    | -15,195.03  |
| 7011      | SWIMMING                               | 0.00          | 0.00      | 7,456.63     | -7,456.63   |
| 7012      | TRACK                                  | 0.00          | 6,020.86  | 17,122.72    | -11,101.86  |
| 7013      | UNIFIED TRACK                          | 0.00          | 0.00      | 0.00         | 0.00        |
| 7016      | SPEECH/DEBATE/NFL                      | -3,667.79     | 12,909.92 | 19,558.00    | -10,315.87  |
| 7019      | ACTIVITY TICKETS                       | -3,618.84     | 82,511.25 | 19,672.51    | 59,219.90   |
| 7020      | ACTIVITY OFFICE                        | -15,688.29    | 570.65    | 26,276.76    | -41,394.40  |
| 7022      | HIGH SCHOOL CONCESSIONS                | 10,309.33     | 58,879.47 | 63,497.61    | 5,691.19    |
| 7023      | GNAC                                   | 0.00          | 445.00    | 890.00       | -445.00     |
| 7024      | SUMMER WEIGHT PROGRAM                  | 0.00          | 0.00      | 0.00         | 0.00        |
| 7030      | ACTIVITY OFFICE FUNDRAISER             | 636.58        | 1,248.44  | 12,771.79    | -10,886.77  |
| 7031      | FOOTBALL FUND RAISER                   | 27,526.58     | 494.90    | 11,680.38    | 16,341.10   |
| 7032      | VOLLEYBALL FUND RAISER                 | 2,851.72      | 22,591.51 | 15,298.16    | 10,145.07   |
| 7033      | WRESTLING FUND RAISER                  | 10,529.74     | 5,360.81  | 9,855.67     | 6,034.88    |
| 7034      | SOFTBALL FUND RAISER                   | 8,379.03      | 5,465.10  | 6,015.27     | 7,828.86    |
| 7035      | BOYS BBALL FUND RAISER                 | 1,498.47      | 15,873.65 | 16,145.72    | 1,226.40    |
| 7036      | GIRLS BBALL FUND RAISER                | 2,785.05      | 7,158.98  | 8,102.63     | 1,841.40    |
| 7037      | SWIMMING FUND RAISER                   | 3,901.10      | 5,593.00  | 7,675.84     | 1,818.26    |
| 7038      | BOYS SOCCER FUND RAISER                | 3,847.05      | 2,923.89  | 4,384.59     | 2,386.35    |
| 7039      | GIRLS SOCCER FUND RAISER               | 1,930.27      | 5,178.45  | 5,492.46     | 1,616.26    |
| 7040      | BOYS TRACK FUND RAISER                 | 1,343.73      | 3,788.27  | 3,251.56     | 1,880.44    |
| 7041      | GIRLS TRACK FUND RAISER                | 3,014.43      | 1,222.45  | 1,520.14     | 2,716.74    |
| 7042      | BOYS TENNIS FUND RAISER                | 2,296.33      | 0.00      | 176.89       | 2,119.44    |
| 7043      | GIRLS TENNIS FUND RAISER               | 5,329.16      | 3,129.87  | 4,717.00     | 3,742.03    |
| 7044      | BOYS GOLF FUND RAISER                  | 1,266.79      | 1,240.00  | 1,869.06     | 637.73      |
| 7045      | GIRLS GOLF FUND RAISER                 | 1,306.30      | 1,130.00  | 1,707.33     | 728.97      |
| 7046      | BIOLOGY FUND RAISER                    | 1,474.19      | 0.00      | 0.00         | 1,474.19    |
| 7047      | CREW FUND RAISER                       | 194.38        | 0.00      | 0.00         | 194.38      |
| 7048      | PROJECT SEARCH FUND RAISER             | 872.66        | 1,655.35  | 2,167.71     | 360.30      |
| 7049      | TEAMMATES FUND RAISER                  | 3,119.86      | 475.25    | 560.68       | 3,034.43    |
| 7050      | UNIFIED BOWLING FUND RAISER            | 970.32        | 1,010.20  | 408.90       | 1,571.62    |
| 7051      | POWER LIFTING FUND RAISER              | -55.53        | 2,170.77  | 1,064.74     | 1,050.50    |
| 7052      | UNIFIED TRACK FUNDRAISER               | -103.20       | 757.50    | 771.58       | -117.28     |
| 7053      | ESPORTS FUNDRAISER                     | 633.30        | 240.80    | 19.99        | 854.11      |
| 7055      | CC FUND RAISER                         | 7,671.82      | 5,309.98  | 4,286.76     | 8,695.04    |
| 7056      | SPEECH FUND RAISER                     | 0.00          | 6,849.86  | 5,527.40     | 1,322.46    |
| 7060      | CIRCLE OF FRIENDS                      | 538.45        | 1,974.35  | 203.92       | 2,308.88    |
| 7090      | BOOSTER CLUB                           | 30,764.69     | 23,558.76 | 35,344.46    | 18,978.99   |
| 7100      | MIDDLE SCHOOL CONCESSIONS              | 3,384.53      | 3,748.00  | 5,161.96     | 1,970.57    |
| 7101      | MIDDLE SCHOOL TICKET OFFICE            | 13,338.49     | 5,000.00  | 0.00         | 18,338.49   |
| 7102      | MIDDLE SCHOOL ATHLETICS ADMINISTRATION | 53,308.05     | 15,136.80 | 39,238.38    | 29,206.47   |
| 7120      | MIDDLE SCHOOL FOOTBALL                 | 307.40        | 4,037.00  | 8,602.08     | -4,257.68   |
| 7121      | MIDDLE SCHOOL WRESTLING                | -569.79       | 1,250.14  | 1,384.94     | -704.59     |
| 7122      | MIDDLE SCHOOL VOLLEYBALL               | 2,772.26      | 2,210.00  | 1,184.40     | 3,797.86    |
| 7123      | MIDDLE SCHOOL BOYS BB                  | 8,292.02      | 2,489.85  | 1,777.25     | 9,004.62    |
| 7124      | MIDDLE SCHOOL GIRLS BB                 | 2,457.70      | 1,739.00  | 1,777.25     | 2,419.45    |
| 7125      | MIDDLE SCHOOL TRACK                    | -620.28       | 2,469.10  | 774.62       | 1,074.20    |
| 7126      | MIDDLE SCHOOL CROSS COUNTRY            | -798.00       | 800.00    | 385.00       | -383.00     |
| 7150      | MIDDLE SCHOOL-FOOTBALL FUND RAISER     | 8,768.81      | 4,530.00  | 3,094.75     | 10,204.06   |
| 7151      | MIDDLE SCHOOL WRESTLING FUND RAISER    | 1,546.90      | 1,547.40  | 1,599.50     | 1,494.80    |
| 7152      | MIDDLE SCHOOL-VOLLEYBALL FUND RAISER   | 6,450.06      | 3,312.00  | 2,824.81     | 6,937.25    |
| 7153      | MIDDLE SCHOOL-BOYS BB FUND RAISER      | 1,318.20      | -262.61   | 0.00         | 1,055.59    |
| 7154      | MIDDLE SCHOOL-GIRLS BB FUND RAISER     | 7,082.20      | 1,817.40  | 124.45       | 8,775.15    |

|           |                                 | Begin Balance | Revenue   | Expenditures | End Balance |
|-----------|---------------------------------|---------------|-----------|--------------|-------------|
| <b>05</b> | <b>ACTIVITY FUND</b>            |               |           |              |             |
| 7155      | MIDDLE SCHOOL-TRACK FUND RAISER | 8,151.09      | 5,128.00  | 3,307.50     | 9,971.59    |
| 7156      | MIDDLE SCHOOL-CC FUNDRAISER     | 1,018.05      | 1,350.00  | 1,092.11     | 1,275.94    |
| 7157      | MIDDLE SCHOOL-ROBOTIC           | 312.26        | 0.00      | 0.00         | 312.26      |
| 7200      | VARSITY CHEERLEADERS            | 1,323.39      | 21,265.80 | 14,159.20    | 8,429.99    |
| 7201      | HOMECOMING                      | 1,000.00      | 3,923.00  | 4,573.00     | 350.00      |
| 7202      | PACERS                          | 1,126.22      | 36,695.64 | 35,839.57    | 1,982.29    |
| 7203      | FLAG CORP                       | 2,718.20      | 1,146.00  | 3,079.29     | 784.91      |
| 7204      | NPHS MUSICAL                    | 72,529.07     | 20,910.92 | 34,210.88    | 59,229.11   |
| 7205      | ADVANCED ACTING                 | 3,184.86      | 11,875.43 | 7,781.79     | 7,278.50    |
| 7209      | CLASS - FRESHMAN                | 500.00        | 0.00      | 0.00         | 500.00      |
| 7210      | CLASS - SOPHMORE                | 0.00          | 0.00      | 0.00         | 0.00        |
| 7211      | CLASS - JUNIOR                  | -550.00       | 13,593.05 | 2,982.28     | 10,060.77   |
| 7212      | CLASS - SENIOR                  | 6,853.28      | 130.00    | 1,146.37     | 5,836.91    |
| 7226      | ENVIRONMENTAL CLUB              | 638.95        | 0.00      | 0.00         | 638.95      |
| 7230      | ART CLUB                        | 2,072.94      | 329.25    | 140.00       | 2,262.19    |
| 7231      | CRIME STOPPERS                  | 0.00          | 0.00      | 0.00         | 0.00        |
| 7232      | CLOSE UP                        | 1,732.12      | 0.00      | 0.00         | 1,732.12    |
| 7233      | DRAMA/ONE ACTS                  | -6,510.33     | 9,055.00  | 4,555.89     | -2,011.22   |
| 7234      | FBLA                            | 841.70        | 0.00      | 0.00         | 841.70      |
| 7235      | FCCLA                           | 1,461.96      | 0.00      | 0.00         | 1,461.96    |
| 7236      | JOURNALISM                      | 1,431.48      | 29,772.25 | 47,779.02    | -16,575.29  |
| 7237      | KEY CLUB                        | 2,181.12      | 1,992.78  | 2,471.98     | 1,701.92    |
| 7238      | LETTER CLUB                     | 0.00          | 0.00      | 0.00         | 0.00        |
| 7239      | MOCK TRIAL                      | 543.31        | 147.00    | 247.00       | 443.31      |
| 7240      | NATL HONOR SOCIETY              | 2,417.13      | 1,690.00  | 1,359.10     | 2,748.03    |
| 7242      | SKILLS USA                      | 11,206.86     | 3,825.28  | 8,696.17     | 6,335.97    |
| 7243      | STUDENT COUNCIL                 | 7,611.56      | 22,682.22 | 20,712.98    | 9,580.80    |
| 7244      | WORLD LANGUAGE CLUB             | 320.86        | 3,380.40  | 3,359.40     | 341.86      |
| 7245      | FFA                             | 84,878.20     | 46,028.30 | 38,243.72    | 92,662.78   |
| 7246      | DUNGEONS AND DRAGONS            | 0.00          | 170.00    | 94.71        | 75.29       |
| 7247      | CHESS CLUB                      | 0.00          | 0.00      | 0.00         | 0.00        |
| 7250      | VIDEO PRODUCTION                | 1,502.00      | 1,197.00  | 1,852.26     | 846.74      |
| 7260      | GSA CLUB                        | 444.47        | 0.00      | 0.00         | 444.47      |
| 7290      | FEE SUPPORT                     | -6,276.58     | 17,000.00 | 16,306.29    | -5,582.87   |
| 7300      | COUNSELORS                      | 2,590.42      | 283.00    | 0.00         | 2,873.42    |
| 7301      | AP TESTING                      | 1,202.75      | 0.00      | 0.00         | 1,202.75    |
| 7302      | SCHOLARSHIP                     | 9,118.90      | 0.00      | 0.00         | 9,118.90    |
| 7303      | DUAL CREDIT - HIGH SCHOOL       | 237,885.71    | 39,732.00 | 22,732.37    | 254,885.34  |
| 7304      | PRINCIPAL CONTINGENCY           | 3,130.62      | 1,590.66  | 285.75       | 4,435.53    |
| 7305      | FACULTY                         | 0.00          | 0.00      | 679.80       | -679.80     |
| 7306      | RESTITUTION                     | 0.00          | 0.00      | 0.00         | 0.00        |
| 7307      | NPHS SCHOOL STORE (SPED)        | 2,067.46      | 44.00     | 770.72       | 1,340.74    |
| 7310      | BAND UNIFORM FUND               | 9.65          | 9.65      | 1,300.99     | -1,281.69   |
| 7311      | CHOIR ROBE FUND                 | 0.00          | 0.00      | 0.00         | 0.00        |
| 7315      | HIGH SCHOOL BOOK FINES          | 18,832.66     | 1,156.26  | 408.34       | 19,580.58   |
| 7316      | LIBRARY FINES                   | 2,655.55      | 1,836.11  | 394.10       | 4,097.56    |
| 7317      | P.E. FINES                      | 593.00        | 25.00     | 0.00         | 618.00      |
| 7320      | ART SUPPLIES                    | 20,464.20     | 8,479.94  | 6,418.31     | 22,525.83   |
| 7321      | AUTO SHOP                       | 13,154.72     | 688.62    | 396.24       | 13,447.10   |
| 7322      | BAND                            | 16,159.86     | 1,949.30  | 8,847.34     | 9,261.82    |
| 7323      | BULLDOGGER                      | 2,181.60      | 2,629.00  | 8,757.98     | -3,947.38   |
| 7324      | DRAFTING                        | 1,754.87      | 0.00      | 0.00         | 1,754.87    |
| 7325      | ELECTRONICS                     | 3,743.84      | 867.72    | 69.54        | 4,542.02    |
| 7326      | FOODS                           | 4,599.71      | 5,074.60  | 3,672.23     | 6,002.08    |
| 7327      | ORCHESTRA                       | 3,314.85      | 0.00      | 0.00         | 3,314.85    |
| 7328      | VOCAL                           | 8,025.36      | 962.18    | 4,407.51     | 4,580.03    |
| 7329      | WELDING                         | 12,201.74     | 4,208.55  | 5,605.33     | 10,804.96   |
| 7330      | WOODS                           | 3,354.59      | 3,886.21  | 972.74       | 6,268.06    |
| 7331      | PHOTOGRAPHY CLASS               | 2,028.20      | 1,920.44  | 592.79       | 3,355.85    |
| 7332      | FCS DESIGN                      | 524.27        | 1,643.14  | 633.73       | 1,533.68    |
| 7400      | ELEMENTARY BOOK FINES           | 9,105.92      | 245.17    | 17.95        | 9,333.14    |
| 7403      | ELEMENTARY - BUFFALO            | 3,331.48      | 16,334.25 | 12,426.55    | 7,239.18    |

Activity and Depreciation

Account Year: 23

Period Range: 00 - 09

|           |                                   | Begin Balance         | Revenue             | Expenditures          | End Balance           |
|-----------|-----------------------------------|-----------------------|---------------------|-----------------------|-----------------------|
| <b>05</b> | <b>ACTIVITY FUND</b>              |                       |                     |                       |                       |
| 7404      | MADISON                           | 0.00                  | 142.09              | 0.00                  | 142.09                |
| 7405      | ELEMENTARY - CODY                 | 10,433.77             | 14,074.14           | 13,208.25             | 11,299.66             |
| 7406      | ELEMENTARY - JEFFERSON            | 7,670.64              | 2,950.95            | 912.00                | 9,709.59              |
| 7407      | ELEMENTARY - LINCOLN              | 10,282.83             | 1,744.54            | 0.00                  | 12,027.37             |
| 7409      | ELEMENTARY - WASHINGTON           | 24,294.59             | 3,431.31            | 3,060.18              | 24,665.72             |
| 7410      | ELEMENTARY - MCDONALD             | 1,492.72              | 5,197.62            | 9.88                  | 6,680.46              |
| 7411      | ELEMENTARY - EISNEHOWER           | 4,239.75              | 3,724.40            | 2,619.57              | 5,344.58              |
| 7413      | BUFFALO SOCIAL COMMITTEE          | 58.84                 | 297.50              | 5.98                  | 350.36                |
| 7420      | ADAMS MIDDLE SCHOOL               | 7,293.37              | 1,530.25            | 2,502.27              | 6,321.35              |
| 7421      | ADAMS - STUDENT COUNCIL           | 10,765.32             | 7,660.00            | 8,031.18              | 10,394.14             |
| 7422      | ADAMS - JOURNALISM                | 4,293.52              | 4,835.00            | 0.00                  | 9,128.52              |
| 7423      | ADAMS - MUSIC/SWING CHOIR         | 4,194.94              | 11,557.85           | 12,973.04             | 2,779.75              |
| 7424      | ADAMS-LIBRARY FINES               | 1,041.07              | 57.40               | 0.00                  | 1,098.47              |
| 7425      | MS SPEECH CLUB                    | 102.38                | 646.09              | 265.25                | 483.22                |
| 7426      | MS ENVIRONMENTAL CLUB             | 420.12                | 538.50              | 245.17                | 713.45                |
| 7427      | MS STORE (SPED)                   | 21.31                 | 0.00                | 0.00                  | 21.31                 |
| 7428      | ADAMS - BAND                      | 1,905.66              | 4,099.00            | 3,598.90              | 2,405.76              |
| 7429      | ADAMS-FACULTY COURTESY COMM       | 0.00                  | 0.00                | 0.00                  | 0.00                  |
| 7430      | MADISON PRINCIPAL CONTINGENCY     | 38,277.75             | 801.49              | 284.38                | 38,794.86             |
| 7431      | MADISON - BAND/CHORUS             | 8,172.38              | 5,973.00            | 1,767.26              | 12,378.12             |
| 7432      | MADISON - TENNIS COURTS           | 0.00                  | 0.00                | 0.00                  | 0.00                  |
| 7433      | MADISON - STUDENT COUNCIL         | 1,484.98              | 1,703.54            | 1,600.12              | 1,588.40              |
| 7442      | ELEMENTARY ORCHESTRA              | 692.03                | 994.00              | 384.00                | 1,302.03              |
| 7445      | ELEMENTARY - HALL                 | 2,766.24              | 0.00                | 0.00                  | 2,766.24              |
| 7454      | ELEMENTARY - LAKE/OSGOOD          | 19,797.82             | 374.41              | 1,432.41              | 18,739.82             |
| 7460      | ADAMS ART CLUB                    | 680.28                | 758.60              | 320.00                | 1,118.88              |
| 7461      | ADAMS CHESS CLUB                  | 591.28                | 0.00                | 0.00                  | 591.28                |
| 7462      | ADAMS UNFIIED SCHOOLS             | 200.00                | 0.00                | 0.00                  | 200.00                |
| 7480      | TLC                               | 3,361.18              | 0.00                | 0.00                  | 3,361.18              |
| 7481      | KIDS KLUB                         | 93,634.68             | 4,077.70            | 1,374.46              | 96,337.92             |
| 7490      | DISTRICT                          | 4,018.21              | 818.57              | 3,589.40              | 1,247.38              |
| 7491      | MENTAL HEALTH                     | 3,785.26              | 0.00                | 0.00                  | 3,785.26              |
| 7802      | MCKINLEY RENTALS                  | 10,082.20             | 314.65              | 0.00                  | 10,396.85             |
| 7803      | RENTALS - ALL BUILDINGS           | 31,579.51             | 4,365.00            | 0.00                  | 35,944.51             |
| 7852      | CAMPS                             | 1,345.15              | 0.00                | 0.00                  | 1,345.15              |
| 7900      | REVOLVING FUND                    | 12,798.16             | 19,299.52           | 18,770.63             | 13,327.05             |
| 7910      | INTEREST                          | 14,747.48             | 10,727.02           | 13,324.47             | 12,150.03             |
| 7911      | BUS/VAN DEPRECIATION              | 21,626.22             | 0.00                | 0.00                  | 21,626.22             |
| 7913      | CHROMEBOOK INS                    | 12,686.88             | 9,956.80            | 6,501.45              | 16,142.23             |
| 7914      | VERIZON TOWER RENTAL              | 240,675.15            | 28,980.93           | 6,549.10              | 263,106.98            |
| 7915      | TECHNOLOGY                        | 107,580.81            | 1,884.08            | 7,026.59              | 102,438.30            |
| 7916      | TUITION WAIVERS                   | 5,410.66              | 0.00                | 7,595.00              | -2,184.34             |
| 7917      | MAINTENANCE                       | 54,199.49             | 15,917.04           | 39,346.00             | 30,770.53             |
| 7918      | SPECIAL OLYMPICS                  | 6,887.61              | 2,475.10            | 2,417.68              | 6,945.03              |
| 7920      | CENTRAL OFFICE                    | 739.18                | 0.00                | 971.09                | -231.91               |
| 7928      | BAUER FIELD SIGNS                 | 6,915.42              | 0.00                | 0.00                  | 6,915.42              |
| 7929      | SCHOOL/COMMUNITY PARTNERSHIP      | 0.00                  | 0.00                | 525.00                | -525.00               |
| 7930      | BELOW 5                           | 1,446.21              | 0.00                | 2,318.90              | -872.69               |
|           | <b>Total Funds:</b>               | <b>\$1,600,285.38</b> | <b>\$944,664.62</b> | <b>\$1,090,780.17</b> | <b>\$1,454,169.83</b> |
|           | <b>Grand Total for All Funds:</b> | <b>\$1,600,285.38</b> | <b>\$944,664.62</b> | <b>\$1,090,780.17</b> | <b>\$1,454,169.83</b> |

North Platte Public Schools

**Income Statement-CNP**

For the Nine Month Period Ending May 31, 2023



|  | <b>Adjusted Budget</b> | <b>Actual Period</b> | <b>Actual YTD</b> | <b>Available Balance</b> | <b>Percent</b> |
|--|------------------------|----------------------|-------------------|--------------------------|----------------|
| 15 00 INVESTMENT INCOME                  | 1,000                  | 19                   | 145               | 855                      | 14.5%          |
| 16 00 LOCAL REVENUE                      | 1,623,000              | 42,517               | 602,352           | 1,020,648                | 37.1%          |
| 31 00 STATE RECEIPTS                     | 10,000                 | -                    | 16,783            | (6,783)                  | 167.8%         |
| 42 00 FEDERAL REVENUE                    | 1,399,000              | -                    | 1,842,562         | (443,562)                | 131.7%         |
| 56 00 MISC REVENUE                       | 200,817                | 4,371                | 39,663            | 161,154                  | 19.8%          |
| <b>81 REVENUES</b>                       | <b>3,233,817</b>       | <b>46,907</b>        | <b>2,501,504</b>  | <b>732,313</b>           |                |
| 110 CLERICAL_BUSDRIVERS                  | 296,341                | 4,046                | 47,315            | 249,026                  | 16.0%          |
| 210 HEALTH CARE NON-INSTRUCTIONAL        | 121,636                | 961                  | 8,694             | 112,942                  | 7.1%           |
| 220 FICA NON INSTRUCTIONAL               | 4,374                  | 307                  | 3,595             | 779                      | 82.2%          |
| 230 RETIREMENT NON INSTRUCTIONAL         | 5,649                  | 400                  | 4,633             | 1,016                    | 82.0%          |
| 260 LIFE INSURANCE                       | -                      | -                    | -                 | -                        |                |
| 290 LONG TERM DISABILITY                 | -                      | -                    | -                 | -                        |                |
| 330 TRAINING AND DEVELOPMENT             | -                      | -                    | -                 | -                        |                |
| 340 OTHER PROFESSIONAL SERVICES          | -                      | 514                  | 514               | (514)                    |                |
| 570 FOOD SERVICE MANAGEMENT              | 2,615,000              | -                    | 2,090,735         | 524,265                  | 80.0%          |
| 610 GENERAL SUPPLIES                     | -                      | 556                  | 24,299            | (24,299)                 |                |
| 630 FOOD:FOOD SERVICES                   | -                      | -                    | 227               | (227)                    |                |
| 733 FURNITURE AND FIXTURES               | -                      | 80                   | 106,191           | (106,191)                |                |
| 890 MISCELLANEOUS EXPENDITURES           | 5,000                  | -                    | -                 | 5,000                    | 0.0%           |
| <b>91 EXPENDITURES</b>                   | <b>3,048,000</b>       | <b>6,864</b>         | <b>2,286,205</b>  | <b>761,795</b>           |                |
| <b>Revenue over (under) Expenditures</b> | <b>185,817</b>         | <b>40,043</b>        | <b>215,300</b>    | <b>(29,483)</b>          |                |

Report Description: Month End Report 12    Account Year: 23    Account Periods: 09 - 09    PY Account Periods: 09 - 09    Dates: 05/01/2023 - 05/31/2023

| Account                              | YTD Adj Bud | Period Expended | YTD Actual  | Avail Balance |
|--------------------------------------|-------------|-----------------|-------------|---------------|
| <b>Account Description</b>           |             |                 |             |               |
| <b>000 DISTRICT WIDE</b>             |             |                 |             |               |
| 23-07-0001-013-000-000               | 0.00        | 0.00            | 27,935.42   | -27,935.42    |
| CASH-OPERATING-BOND FUND             |             |                 |             |               |
| <b>01 ASSETS</b>                     |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>27,935.42</b>                     |             |                 |             |               |
| <b>-27,935.42</b>                    |             |                 |             |               |
| 23-07-0001-900-000-000               | 0.00        | 0.00            | 122,850.00  | -122,850.00   |
| BUDGETED FUND BALANCE                |             |                 |             |               |
| <b>03 EQUITY</b>                     |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>122,850.00</b>                    |             |                 |             |               |
| <b>-122,850.00</b>                   |             |                 |             |               |
| <b>000 DISTRICT WIDE</b>             |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>150,785.42</b>                    |             |                 |             |               |
| <b>-150,785.42</b>                   |             |                 |             |               |
| <b>016 LAKE BOND ISSUE</b>           |             |                 |             |               |
| 23-07-1100-000-000-016               | 0.00        | 0.00            | -6,284.64   |               |
| (1110) PROPERTY TAXES-LAKE MALONEY   |             |                 |             |               |
| 23-07-3180-000-000-016               | 0.00        | 0.00            | -83.95      |               |
| PRO RATA MOTOR VEHICLE               |             |                 |             |               |
| <b>81 REVENUES</b>                   |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>-6,368.59</b>                     |             |                 |             |               |
| 23-07-5000-830-000-016               | -1,500.00   | 0.00            | 200.00      | -1,700.00     |
| PROFESSIONAL SERVICES-LAKE MALONEY   |             |                 |             |               |
| 23-07-5000-831-000-016               | -120,000.00 | 0.00            | 120,000.00  | -240,000.00   |
| REDEMPTION OF PRINCIPAL-LAKE MALONEY |             |                 |             |               |
| 23-07-5000-832-000-016               | -1,350.00   | 0.00            | 1,350.00    | -2,700.00     |
| DEBT SERVICES INTEREST-LAKE MALONEY  |             |                 |             |               |
| <b>91 EXPENDITURES</b>               |             |                 |             |               |
| <b>-122,850.00</b>                   |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>121,550.00</b>                    |             |                 |             |               |
| <b>-244,400.00</b>                   |             |                 |             |               |
| 23-07-0008-080-000-016               | 0.00        | 0.00            | -143,116.83 |               |
| FUND BALANCE-LAKE MALONEY BONDS      |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>-143,116.83</b>                   |             |                 |             |               |
| <b>016 LAKE BOND ISSUE</b>           |             |                 |             |               |
| <b>-122,850.00</b>                   |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>-27,935.42</b>                    |             |                 |             |               |
| <b>07 BOND FUND</b>                  |             |                 |             |               |
| <b>-122,850.00</b>                   |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>122,850.00</b>                    |             |                 |             |               |
| <b>-245,700.00</b>                   |             |                 |             |               |

Report Description: Month End Report 13    Account Year: 23    Account Periods: 09 - 09    PY Account Periods: 09 - 09    Dates: 05/01/2023 - 05/31/2023

| Account   | YTD Adj Bud          | Period Expended   | YTD Actual         | Avail Balance        |
|---|----------------------|-------------------|--------------------|----------------------|
| <b>Account Description</b>  |                      |                   |                    |                      |
| 23-08-0001-013-000-000<br>CASH-NLNB-BUILDING                      | 0.00                 | 240,880.59        | 45,249.63          | -45,249.63           |
| 23-08-0001-016-000-000<br>CASH ON DEPOSIT-COUNTY TREASURER        | 0.00                 | -285,286.59       | 0.00               | 0.00                 |
| 23-08-0001-031-000-000<br>DUE TO/FROM                             | 0.00                 | 0.00              | -575.00            |                      |
| <b>01 ASSETS</b>  | <b>0.00</b>          | <b>-44,406.00</b> | <b>44,674.63</b>   | <b>-44,674.63</b>    |
| 23-08-0001-900-000-000<br>RESERVED FUND BALANCE                   | 0.00                 | 0.00              | 197,363.00         | -197,363.00          |
| 23-08-0001-905-000-000<br>UNRESERVED FUND BALANCE                 | 0.00                 | 0.00              | -217,908.86        |                      |
| <b>03 EQUITY</b>  | <b>0.00</b>          | <b>0.00</b>       | <b>-20,545.86</b>  |                      |
| <b>000 DISTRICT WIDE</b>  | <b>0.00</b>          | <b>-44,406.00</b> | <b>24,128.77</b>   | <b>-24,128.77</b>    |
| 23-08-4997-000-000-015<br>REVENUE-ESSERS II                       | 638,789.00           | 0.00              | -810,466.00        |                      |
| 23-08-4998-000-000-015<br>REVENUE-ESSERS III                      | 1,929,512.00         | 0.00              | 0.00               | 1,929,512.00         |
| <b>81 REVENUES</b>  | <b>2,568,301.00</b>  | <b>0.00</b>       | <b>-810,466.00</b> |                      |
| 23-08-6997-340-002-015<br>CONTRACTED SERVICES-ARCHITECT-ESSERS II | 0.00                 | 0.00              | 20,082.84          | -20,082.84           |
| 23-08-6997-720-002-015<br>BUILDING IMPROVEMENTS-ESSERS II-ADAMS   | -758,899.00          | 0.00              | 701,560.68         | -1,460,459.68        |
| 23-08-6998-340-010-015<br>CONTRACTED SERVICES-ESSERS III          | 0.00                 | 0.00              | 108,925.00         | -108,925.00          |
| 23-08-6998-720-000-015<br>CONSTRUCTION-ESSERS III                 | -1,643,780.00        | 0.00              | 0.00               | -1,643,780.00        |
| 23-08-6998-720-010-015<br>BUILDING IMPROVEMENTS-ESSERS III        | 0.00                 | 43,800.00         | 74,339.00          | -74,339.00           |
| <b>91 EXPENDITURES</b>  | <b>-2,402,679.00</b> | <b>43,800.00</b>  | <b>904,907.52</b>  | <b>-3,307,586.52</b> |
| <b>015 NON PUBLIC/ESSERS/DISTRICT</b>                             | <b>165,622.00</b>    | <b>43,800.00</b>  | <b>94,441.52</b>   | <b>71,180.48</b>     |

Report Description: Month End Report 13    Account Year: 23    Account Periods: 09 - 09    PY Account Periods: 09 - 09    Dates: 05/01/2023 - 05/31/2023

| Account   | YTD Adj Bud          | Period Expended | YTD Actual         | Avail Balance        |
|---|----------------------|-----------------|--------------------|----------------------|
| <b>Account Description</b>  |                      |                 |                    |                      |
| 23-08-1100-000-000-100<br>(1110) PROPERTY TAXES-BUILDING FUND     | 790,000.00           | 0.00            | -436,644.35        |                      |
| 23-08-1115-000-000-100<br>CARLINE TAXES                           | 0.00                 | 0.00            | -1,901.01          |                      |
| 23-08-3130-000-000-100<br>HOMESTEAD EXEMPTION                     | 0.00                 | 0.00            | -12,614.07         |                      |
| 23-08-3131-000-000-100<br>PROPERTY TAX CREDIT-BUILDING            | 0.00                 | 0.00            | -43,508.38         |                      |
| 23-08-3180-000-000-100<br>PRO-RATA MOTOR VEHICLE                  | 0.00                 | 0.00            | -1,797.90          |                      |
| 23-08-3800-000-000-100<br>IN LIEU OF TAX                          | 0.00                 | 0.00            | -915.21            |                      |
| 23-08-5690-000-000-100<br>(9000) NON-PROGRAM INCOME-BUILDING FUND | 30,000.00            | 0.00            | -166,012.50        |                      |
| <b>81 REVENUES</b>  | <b>820,000.00</b>    | <b>0.00</b>     | <b>-663,393.42</b> |                      |
| 23-08-2620-340-000-100<br>CONTRACTED SERVICES - ARCHITECT         | -6,000.00            | 0.00            | 38,000.00          | -44,000.00           |
| 23-08-2620-720-001-100<br>BUILDING IMPROVEMENT-NPHS               | -362,985.00          | 0.00            | 460,439.13         | -823,424.13          |
| 23-08-2620-720-003-100<br>BUILDING IMPROVEMENTS-BUFFALO           | 0.00                 | 0.00            | 234,593.00         | -234,593.00          |
| 23-08-2620-720-004-100<br>BUILDING IMPROVEMENTS-MADISON           | -25,000.00           | 0.00            | 0.00               | -25,000.00           |
| 23-08-2620-720-006-100<br>BUILDING IMPROVEMENTS-JEFFERSON         | 0.00                 | 0.00            | 3,700.00           | -3,700.00            |
| 23-08-2620-720-032-100<br>BUILDING IMPROVEMENTS-DISTRICT          | -789,000.00          | 606.00          | 5,454.00           | -794,454.00          |
| <b>91 EXPENDITURES</b>  | <b>-1,182,985.00</b> | <b>606.00</b>   | <b>742,186.13</b>  | <b>-1,925,171.13</b> |
| <b>100 DISTRICT</b>   | <b>-362,985.00</b>   | <b>606.00</b>   | <b>78,792.71</b>   | <b>-441,777.71</b>   |
| <b>08 SPECIAL BUILDING FUND</b>                                   | <b>-197,363.00</b>   | <b>0.00</b>     | <b>197,363.00</b>  | <b>-394,726.00</b>   |

Report Description: Month End Report 14    Account Year: 23    Account Periods: 09 - 09    PY Account Periods: 09 - 09    Dates: 05/01/2023 - 05/31/2023

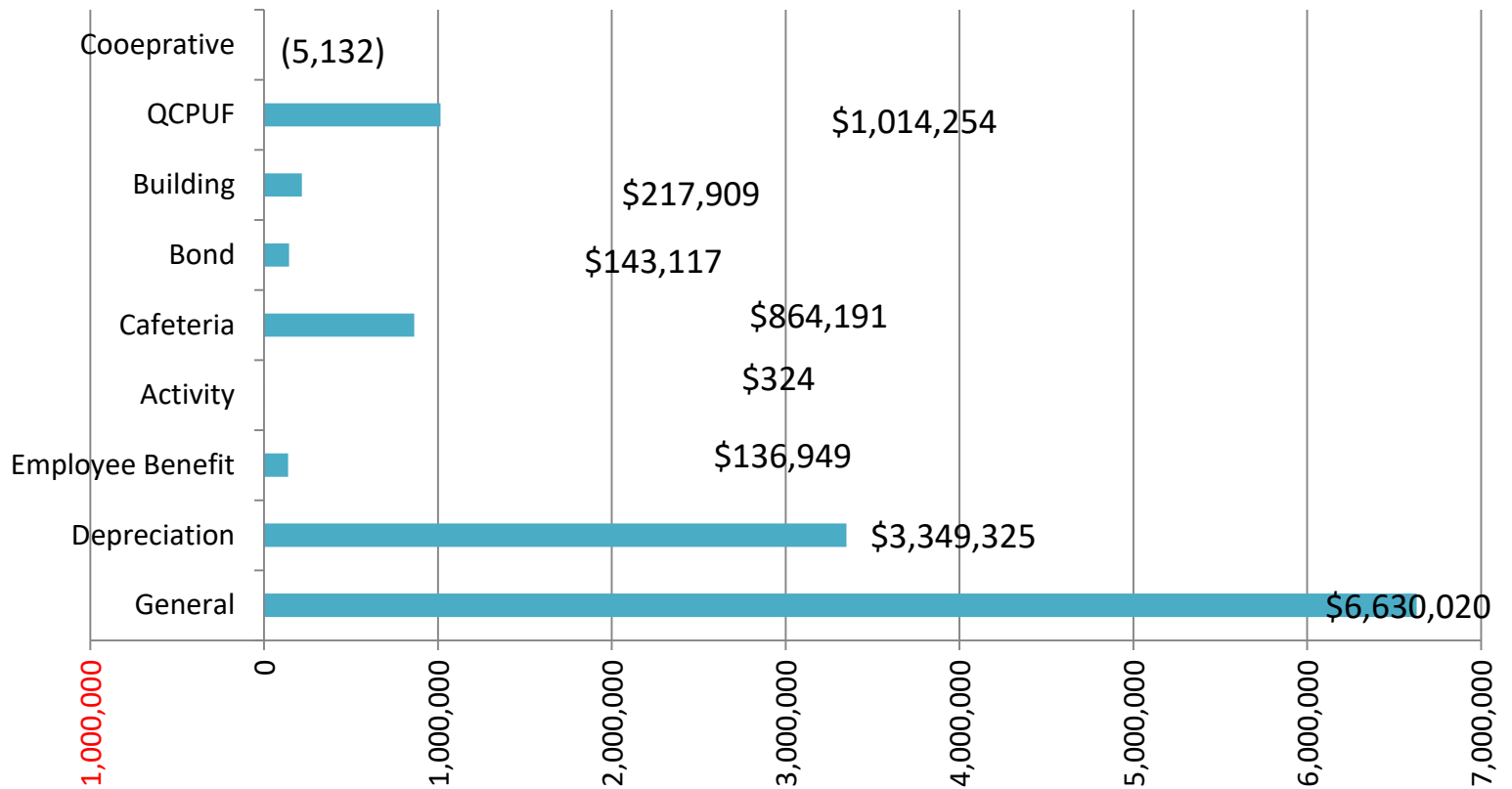
| Account  | YTD Adj Bud          | Period Expended | YTD Actual           | Avail Balance        |
|--|----------------------|-----------------|----------------------|----------------------|
| <b>Account Description</b>                                 |                      |                 |                      |                      |
| 23-09-0001-013-000-000<br>CASH-NLNB-QCPUF                  | 0.00                 | 363,221.56      | 814,878.38           | -814,878.38          |
| 23-09-0001-016-000-000<br>CASH ON DEPOSIT-COUNTY TREASURER | 0.00                 | -363,221.56     | -0.06                |                      |
| <b>01 ASSETS</b>   | <b>0.00</b>          | <b>0.00</b>     | <b>814,878.32</b>    | <b>-814,878.32</b>   |
| 23-09-0001-900-000-000<br>RESERVED FUND BALANCE            | 0.00                 | 0.00            | 734.00               | -734.00              |
| 23-09-0001-905-000-000<br>UNRESERVED FUND BALANCE          | 0.00                 | 0.00            | -1,014,253.68        |                      |
| <b>03 EQUITY</b>   | <b>0.00</b>          | <b>0.00</b>     | <b>-1,013,519.68</b> |                      |
| 23-09-1100-000-000-000<br>PROPERTY TAXES-QCPUF             | 1,005,794.00         | 0.00            | -559,060.31          |                      |
| 23-09-1115-000-000-000<br>CARLINE TAXES                    | 0.00                 | 0.00            | -2,420.33            |                      |
| 23-09-3130-000-000-000<br>HOMESTEAD EXEMPTION              | 0.00                 | 0.00            | -16,059.93           |                      |
| 23-09-3131-000-000-000<br>PROPERTY TAX CREDIT-QCPUF        | 0.00                 | 0.00            | -55,393.84           |                      |
| 23-09-3180-000-000-000<br>PRO-RATA MOTOR VEHICLE           | 0.00                 | 0.00            | -2,328.67            |                      |
| 23-09-3800-000-000-000<br>IN LIEU OF TAXES                 | 0.00                 | 0.00            | -1,165.23            |                      |
| <b>81 REVENUES</b>   | <b>1,005,794.00</b>  | <b>0.00</b>     | <b>-636,428.31</b>   |                      |
| 23-09-4500-720-010-010<br>BUILDING IMPROVMENTS-MCDONALD    | 0.00                 | 0.00            | 10,223.67            | -10,223.67           |
| 23-09-5000-830-000-000<br>DUES AND FEES-PAYING AGENT       | -1,000.00            | 0.00            | 200.00               | -1,200.00            |
| 23-09-5000-831-000-000<br>PRINCIPAL COSTS                  | -970,000.00          | 0.00            | 805,000.00           | -1,775,000.00        |
| 23-09-5000-832-000-000<br>DEBT SERVICE INTEREST            | -35,528.00           | 0.00            | 20,380.00            | -55,908.00           |
| <b>91 EXPENDITURES</b>                                     | <b>-1,006,528.00</b> | <b>0.00</b>     | <b>835,803.67</b>    | <b>-1,842,331.67</b> |
| <b>09 QCPUF</b>  | <b>-734.00</b>       | <b>0.00</b>     | <b>734.00</b>        | <b>-1,468.00</b>     |

Report Description: REPORT BY PROGRAM Account Year: 23 Account Periods: 09 - 09 PY Account Periods: 09 - 09 Dates: 05/01/2023 - 05/31/2023

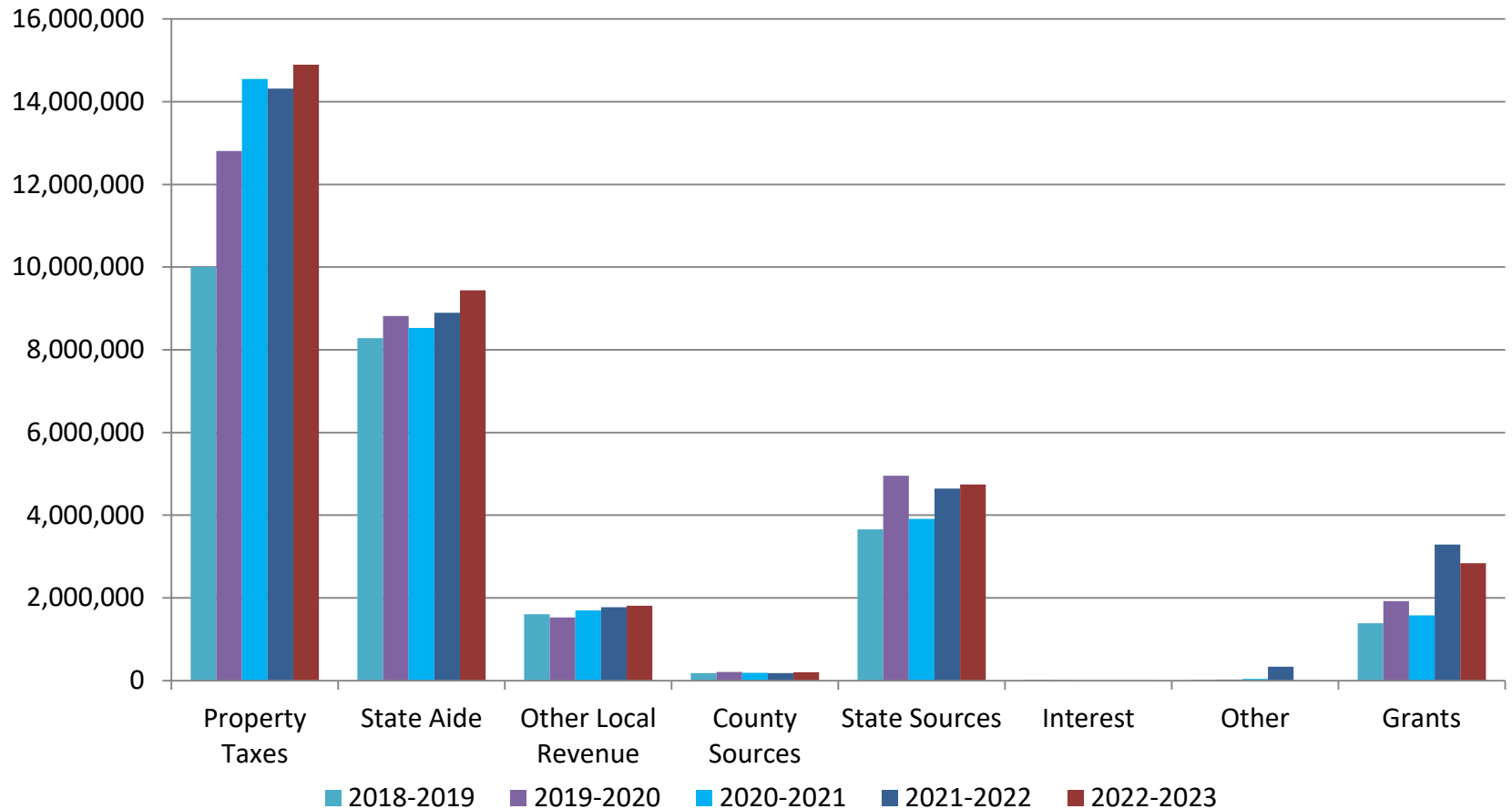
| Account   | YTD Adj Bud        | Period Expended  | YTD Actual        | Avail Balance      |
|---|--------------------|------------------|-------------------|--------------------|
| <b>Account Description</b>                        |                    |                  |                   |                    |
| 23-10-0001-013-000-000<br>CASH-NLNB-COOPERATING   | 0.00               | -1,222.56        | -8,407.04         |                    |
| 23-10-0001-031-000-000<br>DUE FROM/TO             | 0.00               | 0.00             | 2,051.70          | -2,051.70          |
| <b>01 ASSETS</b>                                  | <b>0.00</b>        | <b>-1,222.56</b> | <b>-6,355.34</b>  |                    |
| 23-10-0001-905-000-000<br>FUND BALANCE-UNRESERVED | 0.00               | 0.00             | -323.54           |                    |
| <b>03 EQUITY</b>                                  | <b>0.00</b>        | <b>0.00</b>      | <b>-323.54</b>    |                    |
| 23-10-1510-000-000-000<br>INVESTMENT INCOME       | 0.00               | 0.00             | -15,050.50        |                    |
| 23-10-2210-000-000-000<br>ESU RECEIPTS            | 100,000.00         | 0.00             | 0.00              | 100,000.00         |
| 23-10-5690-000-000-000<br>NON-PROGRAM RECEIPTS    | 0.00               | -1,865.30        | -21,950.92        |                    |
| <b>81 REVENUES</b>                                | <b>100,000.00</b>  | <b>-1,865.30</b> | <b>-37,001.42</b> |                    |
| 23-10-1190-490-000-003<br>WATER-BUFFALO           | 0.00               | 143.25           | 3,104.83          | -3,104.83          |
| 23-10-1190-490-000-012<br>WATER-OSGOOD            | 0.00               | 188.00           | 1,219.21          | -1,219.21          |
| 23-10-1190-621-000-003<br>HEATING FUEL-BUFFALO    | 0.00               | 1,152.90         | 9,749.71          | -9,749.71          |
| 23-10-1190-621-000-012<br>NATURAL GAS-OSGOOD      | 0.00               | 1,603.71         | 12,093.32         | -12,093.32         |
| 23-10-1190-890-000-003<br>ELECTRICITY-BUFFALO     | 0.00               | 0.00             | 7,750.58          | -7,750.58          |
| 23-10-1190-890-000-012<br>ELECTRICITY-OSGOOD      | 0.00               | 0.00             | 5,332.05          | -5,332.05          |
| 23-10-1190-950-000-012<br>TAXES-OSGOOD            | 0.00               | 0.00             | 4,430.60          | -4,430.60          |
| 23-10-6210-151-000-000<br>STIPEND - ESU FUNDS     | -100,000.00        | 0.00             | 0.00              | -100,000.00        |
| <b>91 EXPENDITURES</b>                            | <b>-100,000.00</b> | <b>3,087.86</b>  | <b>43,680.30</b>  | <b>-143,680.30</b> |
| <b>10 COOPERATING FUND</b>                        | <b>0.00</b>        | <b>0.00</b>      | <b>0.00</b>       | <b>0.00</b>        |

North Platte Public Schools  
Balance Sheet – Total Net Assets  
For the Nine Month Period Ending May 31, 2023

**2022-2023**



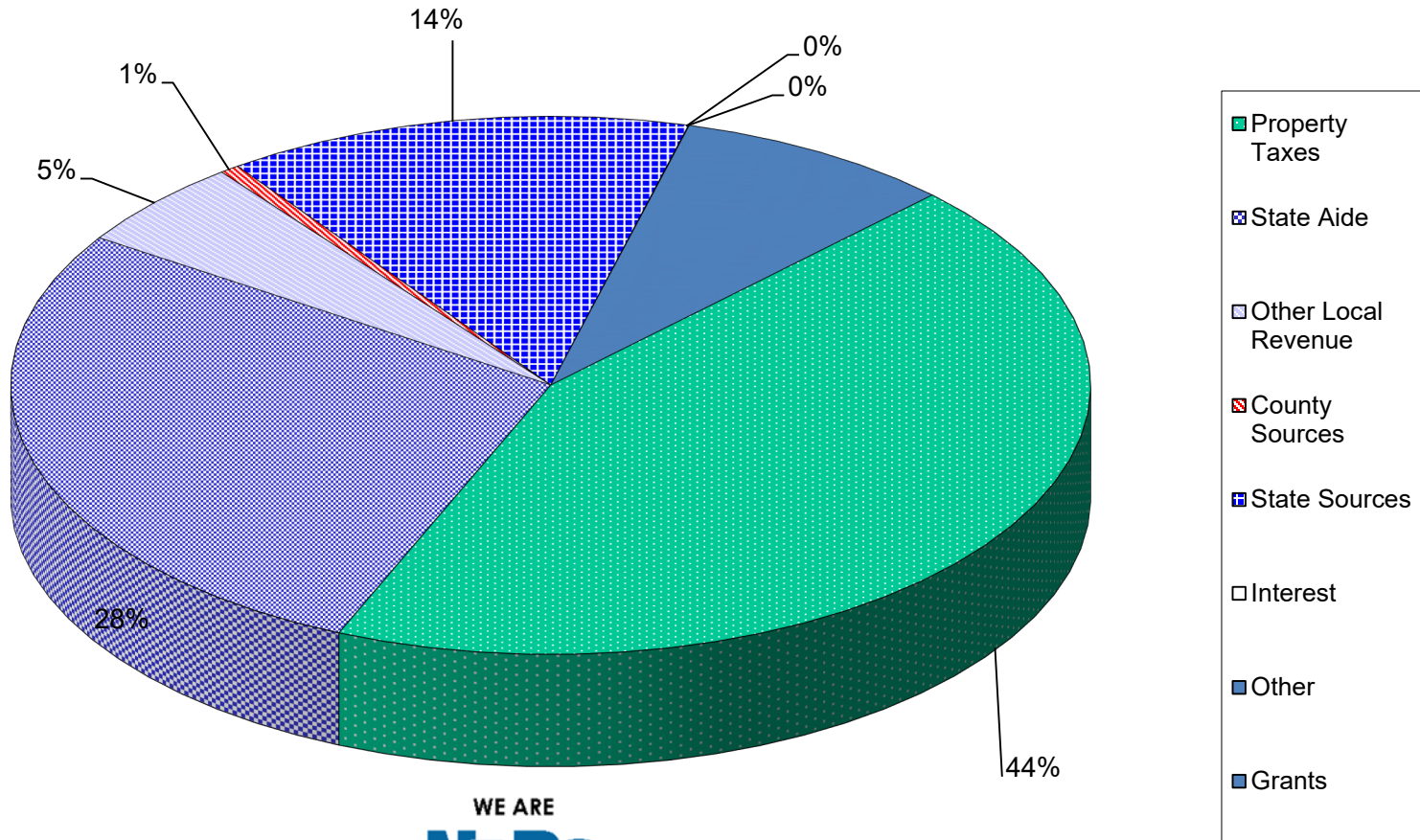
# North Platte Public Schools Revenue Comparison For the Nine Month Period Ending May 31



# North Platte Public Schools

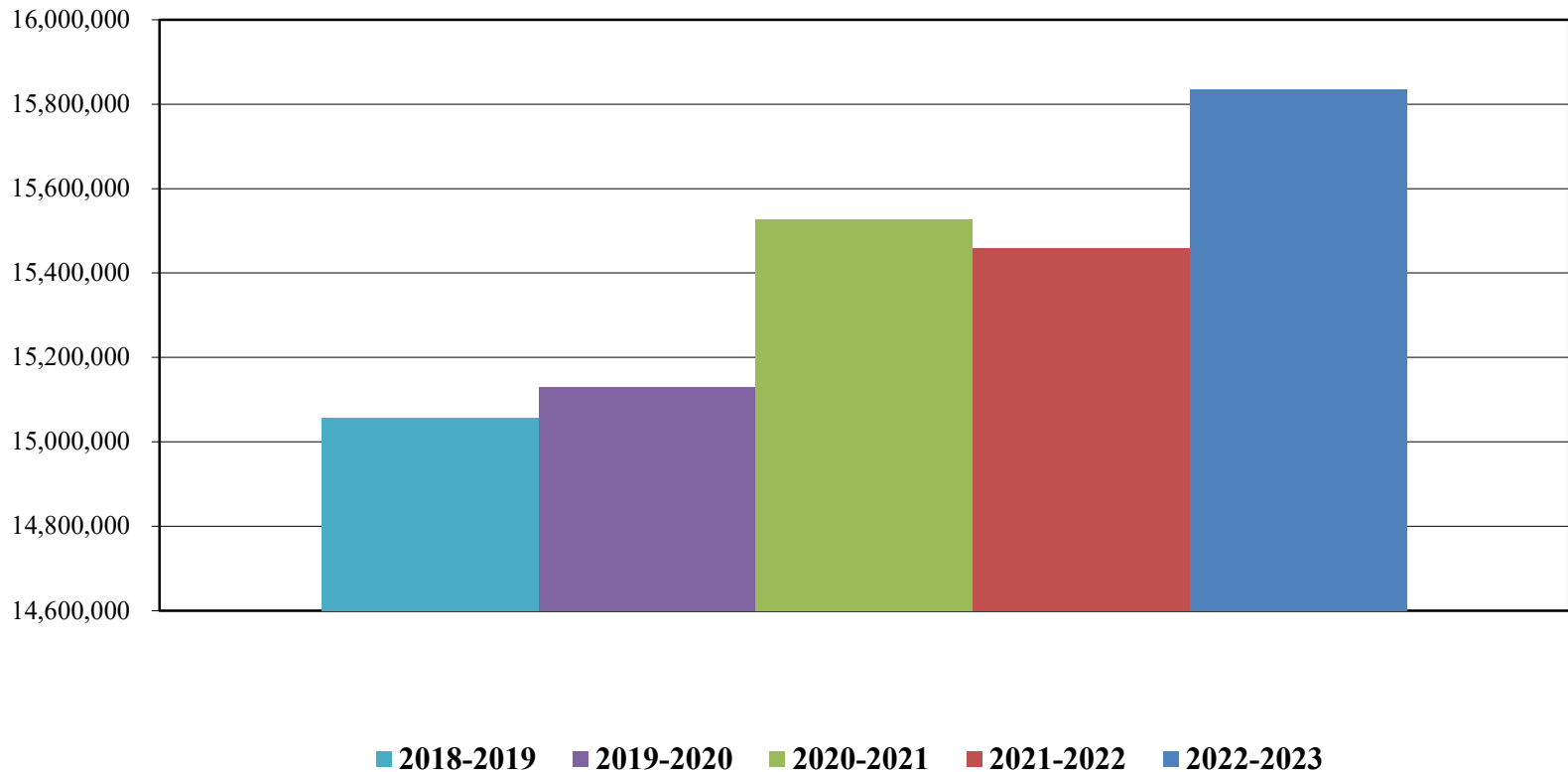
## Revenue by Object Code

For the Nine Month Period Ending May 31, 2023



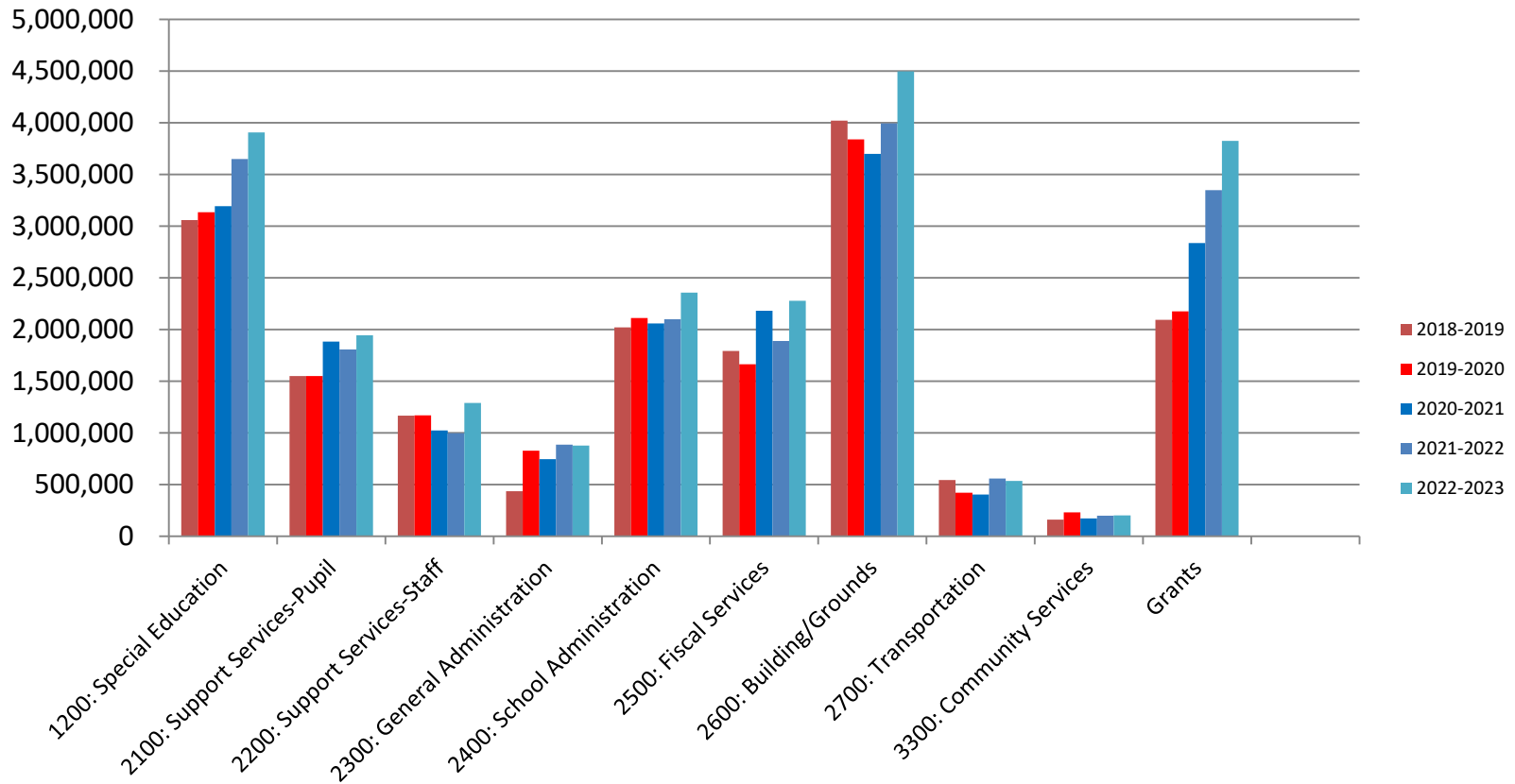
# North Platte Public Schools

## Comparison of Expense-1100: Instruction Only For the Nine Month Period Ending May 31



# North Platte Public Schools

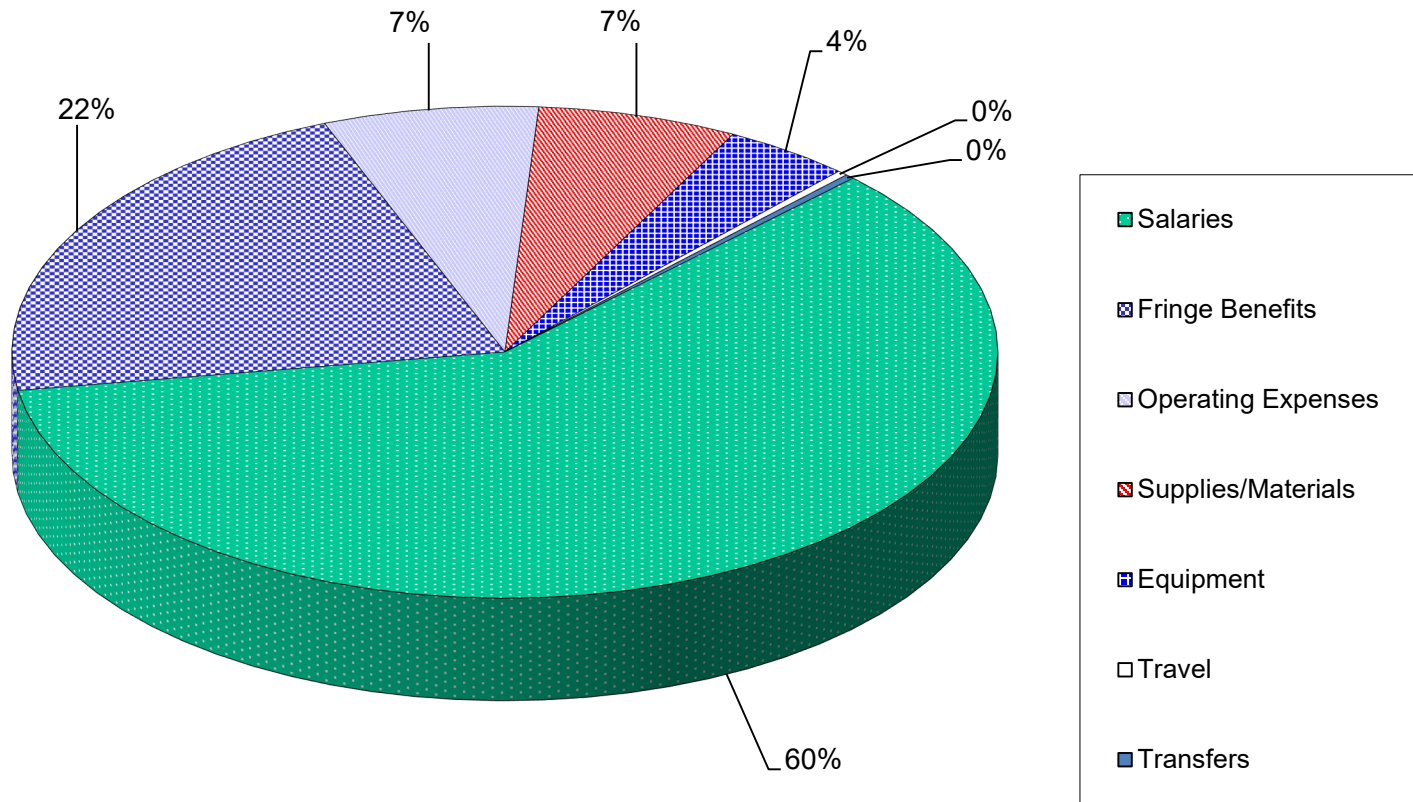
## Comparison of Expense by Discipline For the Nine Month Period Ending May 31



# North Platte Public Schools

## Expenditures by Object Code

For the Nine Month Period Ending May 31, 2023



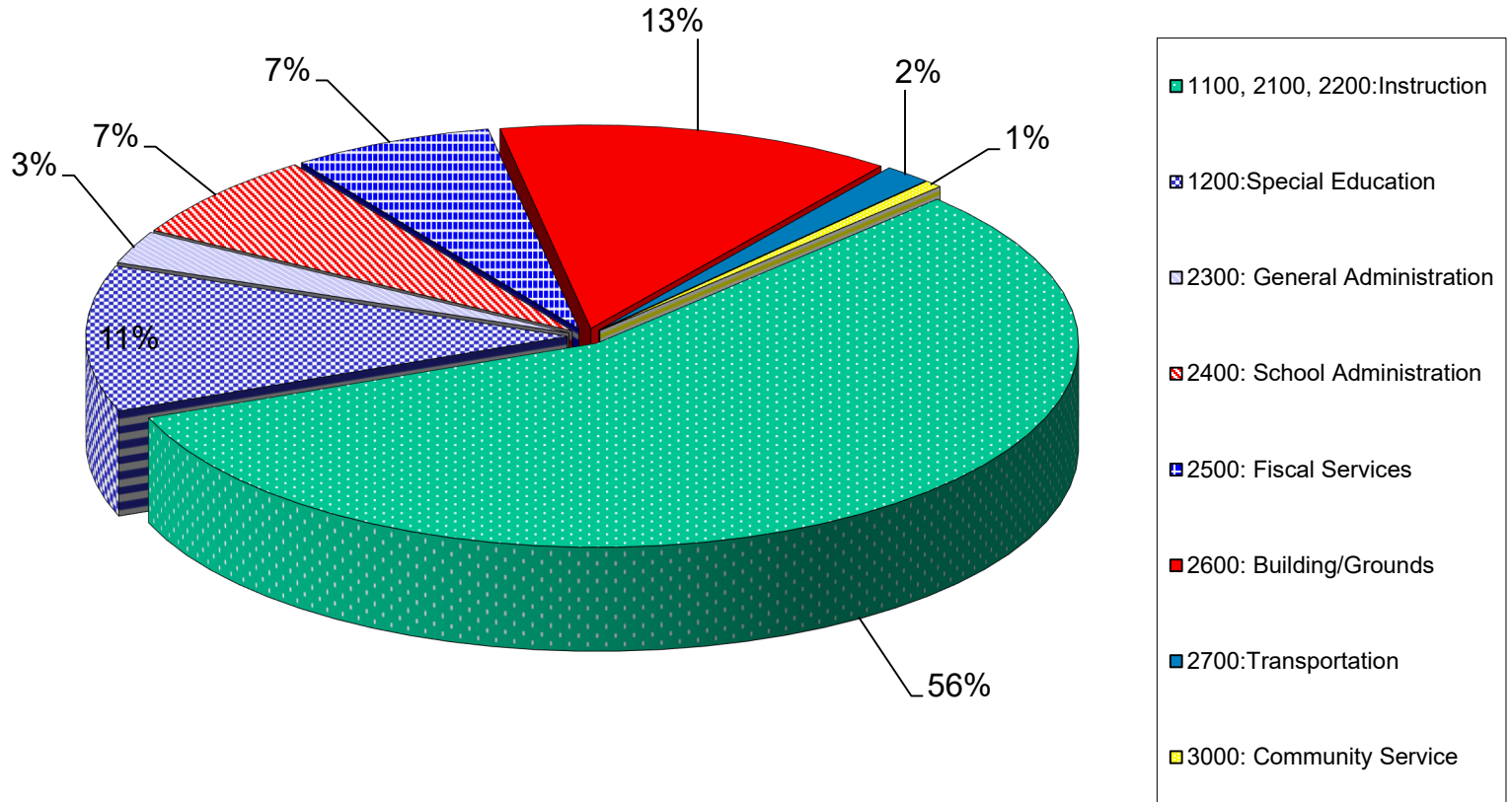
General Fund Expenditures excluding Grants



# North Platte Public Schools

## Expenditures by Discipline

For the Nine Month Period Ending May 31, 2023



General Fund Expenditures excluding grants



# Special Education Department

North Platte Public Schools



## Part B - 3-years old to 21

796 students were identified as special education on October 1st.

3673 total students in the building on October 1st (special ed divided by total students) = 21.7 percent special education Students

756 students were identified as special education on May 1

3577 total students in the building on May 1 (special ed divided by total students) = 21.1 percent special education students

# Eligibility Categories



[Eligibility Guidelines – Autism](#)

[Eligibility Guidelines – Deaf-Blindness \(3.1.2021\)](#)

[Eligibility Guidelines – Deaf or Hard of Hearing \(2.1.2021\)](#)

[Eligibility Guidelines – Developmental Delay \(4.25.2023\)](#)

[Eligibility Guidelines – Emotional Disturbance \(3.18.2021\)](#)

[Eligibility Guidelines – Intellectual Disability](#)

[Eligibility Guidelines – Multiple Disabilities](#)

[Eligibility Guidelines – Orthopedic Impairment](#)

[Eligibility Guidelines – Other Health Impairment \(6.29.2021\)](#)

[Eligibility Guidelines – Specific Learning Disabilities](#)

[Eligibility Guidelines – Speech-Language Impairment](#)

[Eligibility Guidelines – Traumatic Brain Injury \(3.18.2021\)](#)

[Eligibility Guidelines – Visual Impairment](#)

Professional Development for  
Special Education  
2022-2023 PD Summaries



# Individualized Education Plan

Student strengths  
and needs

Present Level

Goals

Service Time,  
Service  
Providers &  
Accommodations

WE ARE  
**NPPS**

North Platte Public Schools



STATEMENT OF OF CHANGES IN DISBURSEMENTS-BUDGET AND ACTUAL

For the Nine Month Period Ending May 31, 2023

|  | <u>Budget</u><br><u>(Original and Final)</u> | <u>Actual</u>        | % of Budget<br><u>Spent</u> |
|--|--|----------------------|-----------------------------|
| General-Regular                            | 38,208,860                                   | 29,703,111           | 77.74%                      |
| General-Grants                             |  |                      |                             |
| ESSERS                                     | 2,841,799                                    | 1,088,528            | 38.30%                      |
| ESSA                                       | 858,271                                      | 731,302              | 85.21%                      |
| IDEA                                       | 1,095,938                                    | 911,711              | 83.19%                      |
| Grants                                     | 4,579,548                                    | 1,092,162            | 23.85%                      |
| <br>                                       |  |                      |                             |
| Total Disbursements less Special Education | <b>47,584,416</b>                            | <b>33,526,814</b>    | 70.46%                      |
| <br>                                       |  |                      |                             |
| General-Special Education                  | 5,387,994                                    | 4,025,705            | 74.72%                      |
| <br>                                       |  |                      |                             |
| <b>General Fund</b>                        | <b>\$ 52,972,410</b>                         | <b>\$ 37,552,519</b> |                             |
| <br>                                       |  |                      |                             |
| Depreciation                               | 4,435,782                                    | 1,171,306            | 26.41%                      |
| Employee Benefit                           | 300,000                                      | 101,439              | 33.81%                      |
| Cooperative Fund                           | 100,000                                      | 43,680               | 43.68%                      |
| Bond-North Platte                          | 0  | -                    | 0.00%                       |
| Bond-Lake Maloney                          | 122,850                                      | 121,550              | 98.94%                      |
| Building                                   | 3,585,664                                    | 1,647,093            | 45.94%                      |
| QCPUF                                      | 1,006,528                                    | 835,804              | 83.04%                      |
| Lunch                                      | 3,048,000                                    | 2,286,205            | 75.01%                      |
| Student Fee Fund                           | -  | -                    |                             |
| Activities                                 | 1,700,000                                    | 1,090,780            | 64.16%                      |
| <br>                                       |  |                      |                             |
| Total                                      | <u>\$ 67,271,234</u>                         | <u>\$ 44,850,376</u> | 66.67%                      |

**NORTH PLATTE PUBLIC SCHOOLS**

**STATEMENT OF NET ASSETS-CASH BASIS**  
**ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS**



**BALANCE SHEET**

**May 31, 2023**

|                                      | <u>General</u>      | <u>Depreciation</u> | <u>Employee Benefit</u> | <u>Nutrition</u>    | <u>Bond</u>      | <u>Building</u>  | <u>QCPUF</u>      | <u>Cooperative</u> |
|--------------------------------------|---------------------|---------------------|-------------------------|---------------------|------------------|------------------|-------------------|--------------------|
| <b>ASSETS</b>                        |                     |                     |                         |                     |                  |                  |                   |                    |
| Cash                                 | \$ 4,330,917        | \$ 2,215,071        | \$ 132,341              | \$ 989,962          | \$ 27,935        | \$ 45,250        | \$ 814,878        | \$ (8,407)         |
| Investments                          |                     |                     |                         |                     |                  |                  |                   |                    |
| Cash with Fiscal Agent               | -                   |                     |                         |                     | -                |                  |                   |                    |
| Accounts Receivables                 | -                   | -                   |                         | (56,545)            |                  |                  |                   |                    |
| Due From                             | -                   |                     |                         |                     |                  |                  |                   |                    |
| Prepaid Insurance                    |                     |                     |                         |                     |                  |                  |                   |                    |
| Amount Provided for Bonds            |                     |                     |                         |                     |                  |                  |                   |                    |
| <b>Total Assets</b>                  | <b>\$ 4,330,917</b> | <b>\$ 2,215,071</b> | <b>\$ 132,341</b>       | <b>\$ 933,417</b>   | <b>\$ 27,935</b> | <b>\$ 45,250</b> | <b>\$ 814,878</b> | <b>\$ (8,407)</b>  |
| <b>LIABILITIES</b>                   |                     |                     |                         |                     |                  |                  |                   |                    |
| Bank Overdraft                       | \$ -                | \$ -                | \$ -                    | \$ -                | \$ -             | \$ -             | \$ -              | \$ -               |
| Accounts Payable                     | 538,529             |                     |                         |                     |                  |                  |                   |                    |
| Due To                               | 782,752             | (635,109)           | 96,831                  | (146,073)           |                  | 575              | -                 | (2,052)            |
| Bonds Payable                        |                     | -                   | -                       |                     |                  | -                | -                 |                    |
| <b>Total Liabilities</b>             | <b>\$ 1,321,281</b> | <b>\$ (635,109)</b> | <b>\$ 96,831</b>        | <b>\$ (146,073)</b> | <b>\$ -</b>      | <b>\$ 575</b>    | <b>\$ -</b>       | <b>\$ (2,052)</b>  |
| <b>Total Assets less Liabilities</b> | <b>\$ 3,009,636</b> | <b>\$ 2,850,180</b> | <b>\$ 35,510</b>        | <b>\$ 1,079,490</b> | <b>\$ 27,935</b> | <b>\$ 44,675</b> | <b>\$ 814,878</b> | <b>\$ (6,355)</b>  |
| <b>NET ASSETS (RESERVES)</b>         |                     |                     |                         |                     |                  |                  |                   |                    |
| Reserved for:                        |                     |                     |                         |                     |                  |                  |                   |                    |
| Debt Service                         | \$ -                | \$ -                | \$ -                    | \$ -                | \$ 27,935        | \$ -             | \$ -              | \$ -               |
| Unreserved for:                      |                     |                     |                         |                     |                  |                  |                   |                    |
| General                              | 3,009,636           | -                   | -                       | -                   | -                | -                | -                 | (6,355)            |
| Special Revenue Funds                | -                   | 2,850,180           | 35,510                  | 1,079,490           | -                | -                | 814,878           |                    |
| Capital Projects Fund                | -                   | -                   | -                       | -                   | -                | 44,675           | -                 |                    |
| <b>Total Net Assets (Reserves)</b>   | <b>\$ 3,009,636</b> | <b>\$ 2,850,180</b> | <b>\$ 35,510</b>        | <b>\$ 1,079,490</b> | <b>\$ 27,935</b> | <b>\$ 44,675</b> | <b>\$ 814,878</b> | <b>\$ (6,355)</b>  |

**NORTH PLATTE PUBLIC SCHOOLS**

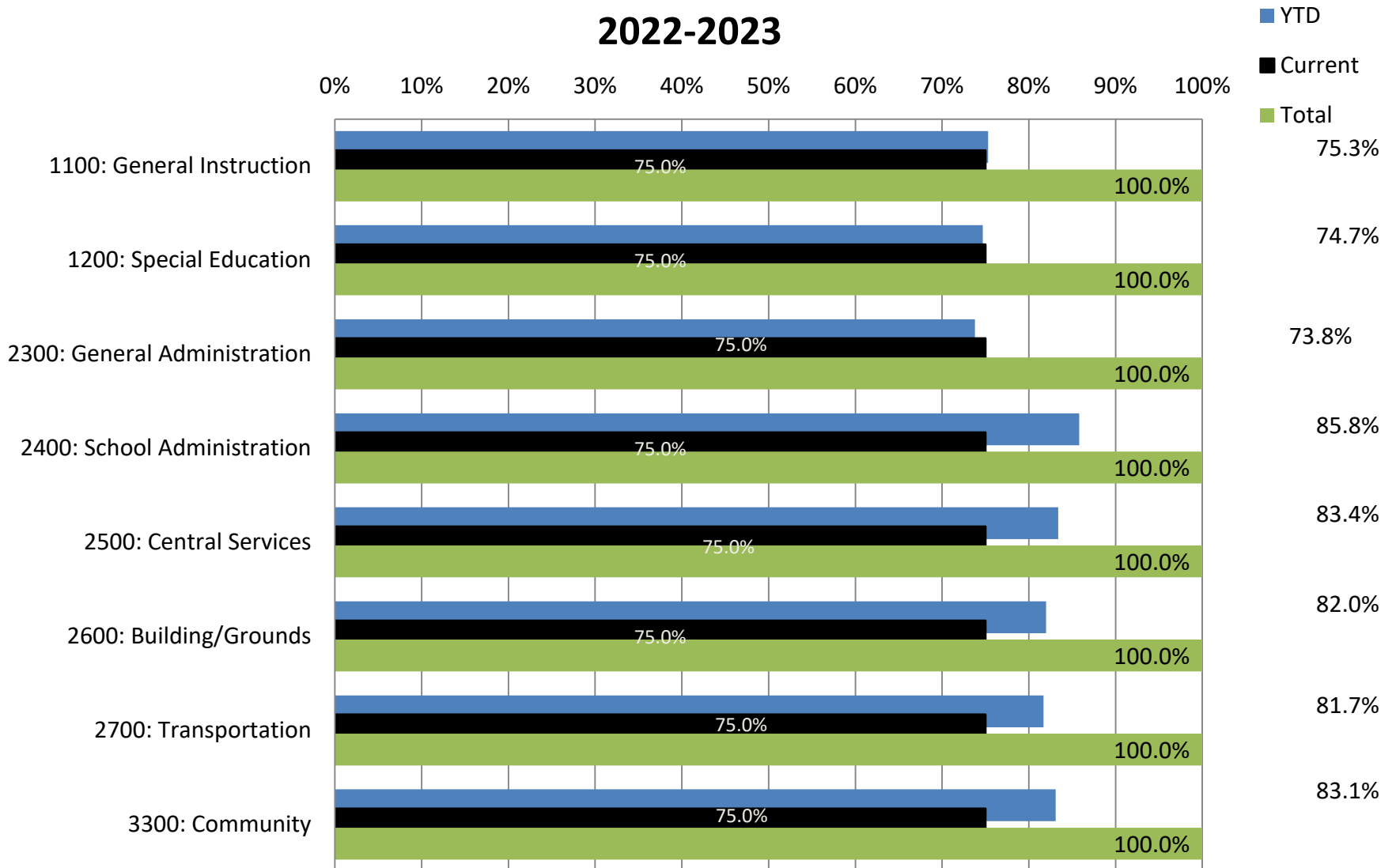
**STATEMENT OF NET ASSETS-CASH BASIS**  
**ARISING FROM CASH TRANSACTIONS-GOVERNMENTAL FUNDS**



**May 31, 2023**

| <b>Asset Allocation</b>          | <b><u>6/1/2019</u></b> | <b><u>5/31/2020</u></b> | <b><u>5/31/2021</u></b> | <b><u>5/31/2022</u></b> | <b><u>5/31/2023</u></b> |
|----------------------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| General                          | 3,339,062              | 6,281,796               | 4,957,281               | 5,073,521               | 3,009,636               |
| Depreciation                     | 2,816,462              | 1,879,882               | 3,161,863               | 3,117,465               | 2,850,180               |
| Employee Benefit                 | (81,084)               | 9,232                   | 91,618                  | 27,830                  | 35,510                  |
| Activity                         | 1,245,121              | 1,165,256               | 1,631,992               | 1,474,807               | 1,454,170               |
| Nutrition                        | 50,406                 | 65,043                  | 404,385                 | 840,665                 | 1,079,490               |
| Bond                             | 1,069,046              | 291,122                 | 361,139                 | 101,165                 | 27,935                  |
| Building                         | 376,492                | (78,820)                | (46,855)                | 177,817                 | 44,675                  |
| QCPUF                            | 91,029                 | 288,870                 | 512,247                 | 664,897                 | 814,878                 |
| Cooperative                      | 28,952                 | (1,209)                 | 2,457                   | (14,877)                | (6,355)                 |
| <b>TOTAL</b>                     | <b>\$ 8,935,486</b>    | <b>\$ 9,901,172</b>     | <b>\$ 11,076,127</b>    | <b>\$ 11,463,290</b>    | <b>\$ 9,310,119</b>     |
| <b>General Fund Expenditures</b> |                        |                         |                         |                         |                         |
| Payroll                          | \$ 2,959,308           | \$ 2,691,276            | \$ 3,411,802            | \$ 2,721,486            | \$ 2,896,202            |
| Bills                            | \$ 1,268,881           | \$ 587,385              | \$ 1,241,733            | \$ 720,113              | \$ 1,119,307            |
| <b>TOTAL</b>                     | <b>\$ 4,228,189</b>    | <b>\$ 3,278,661</b>     | <b>\$ 4,653,535</b>     | <b>\$ 3,441,599</b>     | <b>\$ 4,015,509</b>     |

# 2022-2023



1100: **Regular Instruction:** Those programs that are directed to students in the classroom

1200: **Special Education Program**

2100: **Support Services-Pupil:** Attendance, guidance, health services

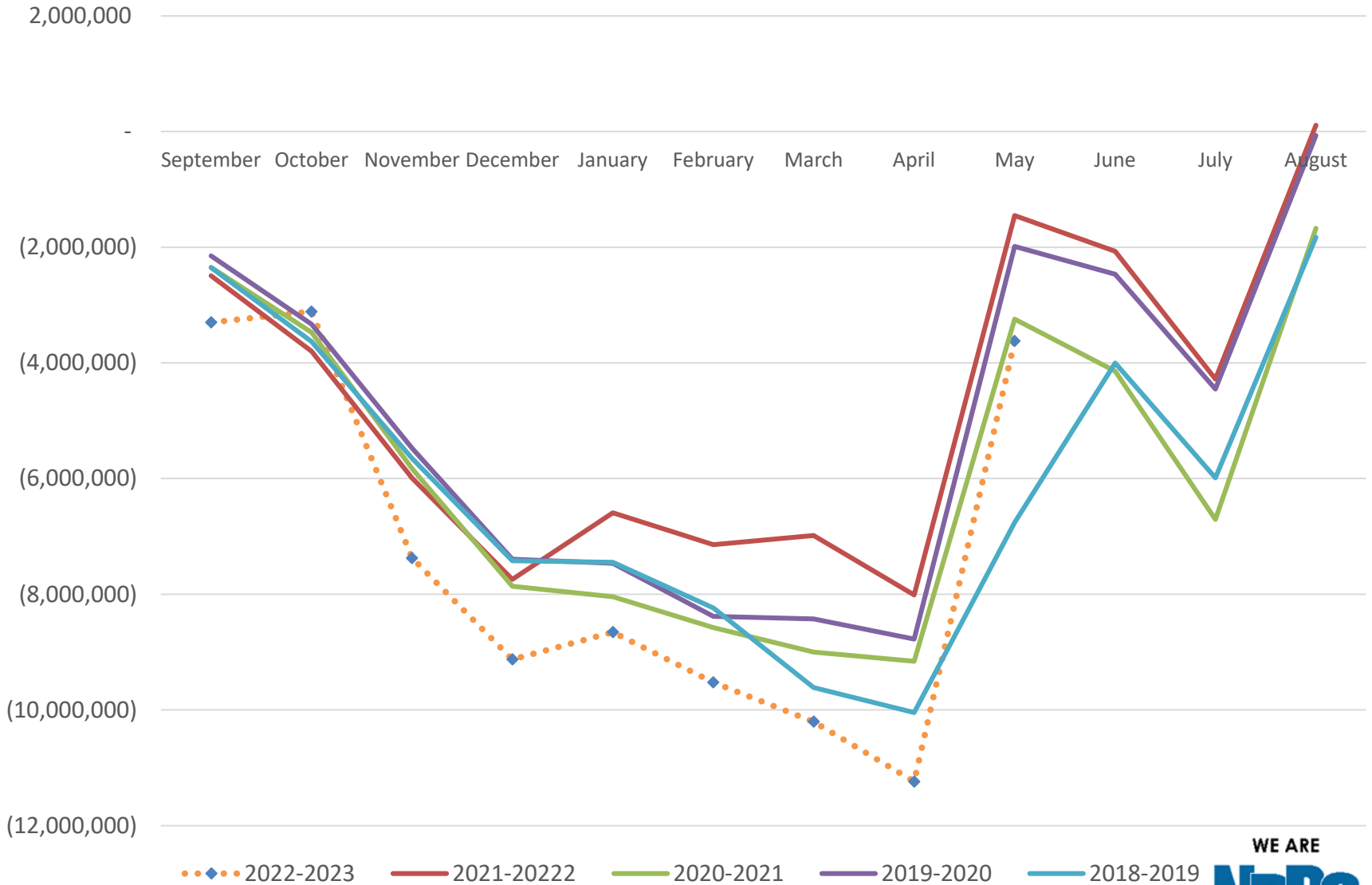
2200: **Support Services-Staff:** Curriculum, libraries, technology, activities

2300: **General Administration:** Board of Education, Superintendent

2400: **School Administration:** Building Principals Office and Support



# Monthly Cash Flow



**NORTH PLATTE PUBLIC SCHOOLS**  
**CASH AND INVESTMENTS**  
**May 31, 2023**



| FUNDS                          | Bank        | <u>First</u>    | <u>Nebraskaland</u> | <u>Other</u>        |                  |
|--------------------------------|-------------|-----------------|---------------------|---------------------|------------------|
|                                |             | <u>National</u> |                     |                     |                  |
| <b>GENERAL FUND</b>            | Operating   | -               | 4,166,105           |                     | 4,166,105        |
| <b>DEPRECIATION</b>            | Enterprise  |                 | 2,215,071           |                     | 2,215,071        |
| <b>EMPLOYEE BENEFIT</b>        | Enterprise  |                 | 132,341             |                     | 132,341          |
| <b>FIDUCIARY FUNDS</b>         | Enterprise  |                 | 1,353,095           |                     | 1,353,095        |
| <b>NUTRITION</b>               |             |                 | 989,777             |                     | 989,777          |
| <b>BOND FUND</b>               |             |                 | 27,935              |                     | 27,935           |
| <b>BUILDING FUND</b>           | Operating   |                 | 45,250              |                     | 45,250           |
| <b>QCPUF</b>                   | Operating   |                 | 814,878             |                     | 814,878          |
| <b>COOPERATING</b>             | Operating   |                 | (8,407)             |                     | (8,407)          |
| Subtotal                       |             | <u>-</u>        | <u>9,736,045</u>    |                     | <u>9,736,045</u> |
|                                |             | 0.0%            | 100.0%              |                     |                  |
| <b>GENERAL FUND</b>            | NLAF        |                 |                     | 64,300              | 64,300           |
| <b>Cash On Hand/Petty Cash</b> |             |                 |                     |                     |                  |
| General Fund                   |             |                 |                     |                     |                  |
| Schools                        |             |                 |                     | \$ 50               | 50               |
| McKinley                       | Stamps/Cash |                 |                     | 231                 | 231              |
| McKinley-Checking              | Equitable   |                 |                     | 100,031             | 100,031          |
| Maintenance                    |             |                 |                     | 200                 | 200              |
| Kids Klub                      |             |                 |                     | -                   | -                |
|                                |             |                 |                     | <u>100,512</u>      | <u>100,512</u>   |
| Total General Fund             |             |                 |                     | \$ 100,512          |                  |
| Activity-Athletics             |             |                 |                     | 4,150               | 4,150            |
| Cafeteria                      |             |                 |                     | 185                 | 185              |
| Total Cash on Hand             |             |                 |                     | <u>104,847</u>      | <u>104,847</u>   |
| Total Cash                     |             |                 |                     | <u>\$ 9,840,892</u> | <u>9,840,892</u> |

**NORTH PLATTE PUBLIC SCHOOLS**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES**



**For the Nine Month Period Ending May 31, 2023**

| FUNDS                                 | Fund Balances (deficits) at Beginning of Year | Receipts             | 2022-2023            | Disbursements        | Excess (deficiency) of receipts over (under) Disbursements | Fund Balances (deficits) at End of Year | Fund Balance Composite                                   |                  |                             |
|---------------------------------------|---|----------------------|----------------------|----------------------|--|---|--|------------------|-----------------------------|
|                                       |   |                      |                      |                      |  |   | School District Treasurer's Cash/Investments (overdrawn) | Due to/ Due From | Receivables and Liabilities |
| GENERAL                               |   |                      |                      |                      |  |   |  |                  |                             |
| Education                             | \$ 6,630,020                                  | \$ 31,123,413        | \$ 38,208,860        | \$ 29,703,111        |  |   | \$ 4,330,917   | \$ (782,752)     | \$ (538,529)                |
| Special Education                     |   |                      | \$ 5,387,994         | 4,025,705            |  |   |  |                  |                             |
| Grants                                |   | 2,808,722            | \$ 9,375,556         | 3,823,703            |  |   |  |                  |                             |
| Total                                 | \$ 6,630,020                                  | \$ 33,932,135        | \$ 52,972,410        | \$ 37,552,519        | (3,620,384)  | \$ 3,009,636                            | \$ 4,330,917   | \$ (782,752)     | \$ (538,529)                |
| DEPRECIATION                          | \$ 3,349,325                                  | \$ 672,161           | \$ 4,435,782         | \$ 1,171,306         | (499,145)  | \$ 2,850,180                            | \$ 2,215,071   | \$ 635,109       | \$ -                        |
| EMPLOYEE BENEFIT                      | \$ 136,949                                    | \$ -                 | \$ 300,000           | \$ 101,439           | (101,439)  | \$ 35,510                               | \$ 132,341   | \$ (96,831)      | \$ -                        |
| Combined Total                        | \$ 10,116,294                                 | \$ 34,604,296        | \$ 57,708,192        | \$ 38,825,264        | (4,220,968)  | \$ 5,895,326                            | \$ 6,678,329   | \$ (244,474)     | \$ (538,529)                |
| FIDUCIARY                             |   |                      |                      |                      |  |   |  |                  |                             |
| Student Activity                      | \$ 1,600,285                                  | \$ 944,665           | \$ 1,700,000         | \$ 1,090,780         | (146,115)  | \$ 1,454,170                            | \$ 1,357,245   | \$ 96,925        | \$ -                        |
| SCHOOL NUTRITION                      |   |                      |                      |                      |  |   |  |                  |                             |
| School Year                           | \$ 852,869                                    | \$ 2,496,147         | \$ 3,048,000         | \$ 2,264,859         | 231,288  | \$ 1,084,157                            | \$ 989,962   | \$ 146,073       | \$ (56,545)                 |
| Vending Machine                       | 11,322  | 5,357                |                      | 21,346               | (15,989)   | (4,667)                                 |  |                  |                             |
| Total                                 | \$ 864,191                                    | \$ 2,501,504         | \$ 3,048,000         | \$ 2,286,205         | 215,299  | \$ 1,079,490                            | \$ 989,962   | \$ 146,073       | \$ (56,545)                 |
| BOND INTEREST AND RETIREMENT          | \$ 143,117                                    | \$ 6,368             | \$ 122,850           | \$ 121,550           | (115,182)  | \$ 27,935                               | \$ 27,935  | \$ -             | \$ -                        |
| SPECIAL BUILDING                      | \$ 217,909                                    | \$ 1,473,859         | \$ 3,585,664         | \$ 1,647,093         | (173,234)  | \$ 44,675                               | \$ 45,250  | \$ (575)         | \$ -                        |
| QUALIFIED CAPITAL PURPOSE UNDERTAKING | \$ 1,014,254                                  | \$ 636,428           | \$ 1,006,528         | \$ 835,804           | (199,376)  | \$ 814,878                              | \$ 814,878   | \$ -             | \$ -                        |
| COOPERATIVE                           | \$ 324  | \$ 37,001            | \$ 100,000           | \$ 43,680            | (6,679)  | \$ (6,355)                              | \$ (8,407)   | \$ 2,052         | \$ -                        |
| <b>GRAND TOTAL-ALL FUNDS</b>          | <b>\$ 13,956,374</b>                          | <b>\$ 40,204,121</b> | <b>\$ 67,271,234</b> | <b>\$ 44,850,376</b> | <b>\$ (4,646,255)</b>                                      | <b>\$ 9,310,119</b>                     | <b>\$ 9,905,192</b>                                      | <b>\$ 1</b>      | <b>\$ (595,074)</b>         |

North Platte Public Schools  
**Income Statement**  
 For the Nine Month Period Ending May 31, 2023



|                                   | Adjusted Budget | Encumbrance   | Actual Period | Actual YTD    | Available Balance | Percent |
|-----------------------------------|-----------------|---------------|---------------|---------------|-------------------|---------|
| 01 GENERAL FUND                   |                 |               |               |               |                   |         |
| 11 00 TAXES                       | \$29,252,494    | \$0           | \$0           | \$16,507,276  | \$12,745,218      | 56.4%   |
| 15 00 INVESTMENT INCOME           | \$1,000         | \$0           | \$0           | \$1,441       | -\$441            | 144.1%  |
| 19 00 PRIVATE GRANTS              | \$186,514       | \$0           | \$0           | \$198,383     | -\$11,869         | 106.4%  |
| 21 00 COUNTY FINES/LICENSES       | \$300,000       | \$0           | \$0           | \$200,159     | \$99,841          | 66.7%   |
| 31 00 STATE RECEIPTS              | \$12,739,135    | \$0           | \$1,424,554   | \$13,301,928  | -\$562,793        | 104.4%  |
| 34 00 CATEGORICAL/PRIVATE GRAN    | \$450,000       | \$0           | \$0           | \$632,742     | -\$182,742        | 140.6%  |
| 35 00 STATE CATEGORICAL PROGR     | \$393,923       | \$0           | \$0           | \$214,625     | \$179,298         | 54.5%   |
| 38 00 IN-LIEU OF SCHOOL LAND      | \$0             | \$0           | \$0           | \$31,457      | -\$31,457         |         |
| 39 00 OTHER STATE RECEIPTS        | \$162,000       | \$0           | \$0           | \$0           | \$162,000         | 0.0%    |
| 40 00 UNOBLIGATED GRANT FUNDS     | \$6,057,013     | \$0           | \$0           | \$0           | \$6,057,013       | 0.0%    |
| 41 00 UNIVERSAL SERVICE FUND      | \$0             | \$0           | \$0           | \$74,000      | -\$74,000         |         |
| 44 00 IDEA                        | \$16,750        | \$0           | \$0           | \$77,187      | -\$60,437         | 460.8%  |
| 45 00 FEDERAL PROGRAMS            | \$2,317,586     | \$0           | \$874,995     | \$1,779,563   | \$538,023         | 76.8%   |
| 47 00 CARL PERKINS                | \$0             | \$0           | \$34,007      | \$115,467     | -\$115,467        |         |
| 49 00 21ST CENTURY/EIN            | \$518,770       | \$0           | \$0           | \$762,506     | -\$243,736        | 147.0%  |
| 56 00 MISC REVENUE                | \$5,000         | \$0           | \$0           | \$4,337       | \$663             | 86.7%   |
| 69 00                             | \$0             | \$0           | \$0           | \$31,064      | -\$31,064         |         |
| 81 TOTAL REVENUES                 | \$52,400,185    | \$0           | \$2,333,556   | \$33,932,135  | \$18,468,050      | 64.8%   |
| 91 EXPENDITURES                   |                 |               |               |               |                   |         |
| 11 00 REGULAR INSTRUCTION         | \$20,653,046    | \$87,471      | \$1,686,843   | \$15,731,886  | \$4,921,160       | 76.2%   |
| 12 00 SPECIAL EDUCATION           | \$5,230,162     | \$4,051       | \$428,976     | \$3,905,346   | \$1,324,816       | 74.7%   |
| 13 00 SUMMER SCHOOL               | \$73,516        | \$0           | \$0           | \$0           | \$73,516          | 0.0%    |
| 21 00 PUPIL SUPPORT               | \$2,510,662     | \$1,716       | \$204,070     | \$1,946,559   | \$564,103         | 77.5%   |
| 22 00 STAFF SUPPORT               | \$1,974,019     | \$315,593     | \$315,107     | \$1,289,831   | \$684,188         | 65.3%   |
| 23 00 GENERAL ADMINISTRATION      | \$1,188,038     | \$300         | \$74,003      | \$877,249     | \$310,789         | 73.8%   |
| 24 00 SCHOOL ADMINISTRATION       | \$2,747,866     | \$0           | \$240,140     | \$2,357,799   | \$390,067         | 85.8%   |
| 25 00 BUSINESS SUPPORT            | \$2,903,289     | \$333,597     | \$409,201     | \$2,323,291   | \$579,998         | 80.0%   |
| 26 00 OPERATIONS/MAINTENANCE      | \$5,587,267     | \$164,389     | \$591,675     | \$4,454,930   | \$1,132,337       | 79.7%   |
| 27 00 TRANSPORTATION              | \$656,369       | \$22,412      | \$100,474     | \$536,479     | \$119,890         | 81.7%   |
| 33 00 COMMUNITY SERVICE           | \$243,523       | \$0           | -\$1,187      | \$202,446     | \$41,077          | 83.1%   |
| 34 00 CATEGORICAL/PRIVATE GRAN    | \$191,514       | \$1,623       | \$13,842      | \$236,634     | -\$45,120         | 123.6%  |
| 35 00 STATE CATEGORICAL PROGR     | \$363,869       | \$0           | \$32,425      | \$317,616     | \$46,253          | 87.3%   |
| 40 00 UNOBLIGATED GRANT FUNDS     | \$2,868,886     | \$0           | \$0           | \$0           | \$2,868,886       | 0.0%    |
| 62 00 ESSA-TITLE                  | \$858,271       | \$0           | \$91,343      | \$589,063     | \$269,208         | 68.6%   |
| 63 00 ESSA-TITLE II               | \$178,016       | \$0           | \$7,654       | \$142,239     | \$35,777          | 79.9%   |
| 64 00 IDEA                        | \$1,116,495     | \$5,531       | \$104,779     | \$911,711     | \$204,784         | 81.7%   |
| 66 00 OTHER FEDERAL SERV-NON C    | \$25,000        | \$0           | \$2,892       | \$27,620      | -\$2,620          | 110.5%  |
| 67 00 CARL PERKINS FUNDS          | \$60,558        | \$7,042       | \$5,573       | \$54,497      | \$6,061           | 90.0%   |
| 69 00 FEDERAL SERV-CATEGORICAL    | \$3,442,045     | \$225,663     | \$315,915     | \$1,544,323   | \$1,897,722       | 44.9%   |
| 80 00 TRANSFERS                   | \$100,000       | \$0           | \$0           | \$103,000     | -\$3,000          | 103.0%  |
| 91 EXPENDITURES                   | \$52,972,411    | \$1,169,388   | \$4,623,724   | \$37,552,519  | \$15,419,892      | 70.9%   |
| Revenue over (under) Expenditures | (\$572,226)     | (\$1,169,388) | (\$2,290,168) | (\$3,620,384) |                   |         |

# North Platte Public Schools

May



|                           | 2022-2023         | 2021-2022         | 2020-2021         | 2019-2020         | 2018-2019         |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenue                   | <u>Actual</u>     | <u>Actual</u>     | <u>Actual</u>     | <u>Actual</u>     | <u>Actual</u>     |
| Property Taxes            | 14,898,288        | 14,320,898        | 14,550,355        | 12,807,900        | 10,003,973        |
| State Aid                 | 9,440,226         | 8,896,986         | 8,529,687         | 8,818,758         | 8,280,180         |
| Other Local Revenue       | 1,807,371         | 1,771,673         | 1,695,464         | 1,525,243         | 1,604,773         |
| County Sources            | 200,159           | 183,227           | 191,032           | 209,883           | 180,332           |
| State Sources             | 4,740,526         | 4,643,570         | 3,910,825         | 4,952,099         | 3,656,732         |
| Interest                  | 1,441             | 278               | 364               | 10,919            | 18,096            |
| Other                     | 4,338             | 334,901           | 38,135            | 23,806            | 19,862            |
| Grants                    | 2,839,786         | 3,289,266         | 1,573,885         | 1,921,767         | 1,385,792         |
| <b>Total Revenue</b>      | <b>33,932,135</b> | <b>33,440,799</b> | <b>30,489,747</b> | <b>30,270,375</b> | <b>25,149,740</b> |
| <b>Expenditures</b>       |                   |                   |                   |                   |                   |
| Salaries                  | 20,235,692        | 19,532,848        | 19,547,774        | 19,317,689        | 19,173,952        |
| Fringe Benefits           | 7,262,999         | 6,913,788         | 6,306,488         | 5,792,592         | 5,583,912         |
| Operating Expenses        | 2,384,793         | 2,227,895         | 1,719,365         | 1,838,553         | 1,602,399         |
| Supplies/Materials        | 2,215,019         | 1,843,547         | 1,801,790         | 2,070,749         | 2,145,097         |
| Equipment                 | 1,412,116         | 837,870           | 1,356,045         | 857,295           | 1,161,472         |
| Travel                    | 115,197           | 118,625           | 78,476            | 127,127           | 148,223           |
| Other Expenses            | 103,000           | 70,000            | 85,000            | 77,312            | 0                 |
| Grants                    | 3,823,703         | 3,349,651         | 2,838,206         | 2,177,121         | 2,092,851         |
| <b>Total Expenditures</b> | <b>37,552,519</b> | <b>34,894,224</b> | <b>33,733,144</b> | <b>32,258,438</b> | <b>31,907,906</b> |
|                           | 0                 | 0                 | 0                 | 0                 |                   |
| Instruction               | 15,834,885        | 15,458,273        | 15,527,676        | 15,129,421        | 15,057,421        |
| Special Education         | 3,905,346         | 3,648,632         | 3,192,935         | 3,134,068         | 3,057,779         |
| Guidance/Health           | 1,946,559         | 1,806,571         | 1,884,999         | 1,551,565         | 1,550,064         |
| Libraries                 | 1,289,831         | 999,392           | 1,023,947         | 1,169,811         | 1,167,796         |
| General Administration    | 877,249           | 888,359           | 747,166           | 827,082           | 436,851           |
| School Administration     | 2,357,799         | 2,100,142         | 2,060,270         | 2,113,291         | 2,021,854         |
| Business Office           | 2,279,856         | 1,890,836         | 2,182,125         | 1,663,666         | 1,794,463         |
| Building/Grounds          | 4,498,366         | 3,994,121         | 3,700,142         | 3,839,571         | 4,019,356         |
| Transportation            | 536,479           | 559,279           | 403,392           | 421,923           | 546,134           |
| Community SVC             | 202,446           | 198,968           | 172,286           | 230,919           | 163,337           |
| Grants                    | 3,823,703         | 3,349,651         | 2,838,206         | 2,177,121         | 2,092,851         |
| <b>Total</b>              | <b>37,552,519</b> | <b>34,894,224</b> | <b>33,733,144</b> | <b>32,258,438</b> | <b>31,907,906</b> |
|                           |                   |                   | 0                 |                   |                   |
| Net Income                | (3,620,384)       | (1,453,425)       | (3,243,397)       | (1,988,063)       | (6,758,166)       |
| Net Income-GF             | (2,636,467)       | (1,393,040)       | (1,979,076)       | (1,732,709)       | (6,051,107)       |
| GRAPHS                    |                   |                   |                   |                   |                   |

Activity and Depreciation

Account Year: 23

Period Range: 00 - 09

|           |                                   | Begin Balance         | Revenue             | Expenditures          | End Balance           |
|-----------|-----------------------------------|-----------------------|---------------------|-----------------------|-----------------------|
| <b>02</b> | <b>DEPRECIATION FUND</b>          |                       |                     |                       |                       |
| 8001      | HIGH SCHOOL                       | 110,611.33            | 0.00                | 14,431.90             | 96,179.43             |
| 8002      | ADAMS MIDDLE SCHOOL               | 127,031.86            | 0.00                | 34,341.84             | 92,690.02             |
| 8003      | BUFFALO ELEMENTARY                | 12,684.92             | 0.00                | 4,559.49              | 8,125.43              |
| 8004      | MADISON SCHOOL                    | 164,916.02            | 0.00                | 16,331.00             | 148,585.02            |
| 8005      | CODY ELEMENTARY                   | 41,151.90             | 0.00                | 12,156.48             | 28,995.42             |
| 8006      | JEFFERSON ELEMENTARY              | -5,154.74             | 0.00                | 0.00                  | -5,154.74             |
| 8007      | LINCOLN ELEMENTARY                | 41,429.92             | 0.00                | 0.00                  | 41,429.92             |
| 8009      | WASHINGTON ELEMENTARY             | 40,487.47             | 0.00                | 0.00                  | 40,487.47             |
| 8010      | MCDONALD ELEMENTARY               | 29,513.21             | 0.00                | 0.00                  | 29,513.21             |
| 8011      | EISENHOWER ELEMENTARY             | 25,452.54             | 0.00                | 1,356.57              | 24,095.97             |
| 8012      | OSGOOD/LAKE ELEMENTARY            | 14,778.12             | 0.00                | 2,568.97              | 12,209.15             |
| 8013      | SPED                              | 0.00                  | 0.00                | 0.00                  | 0.00                  |
| 8015      | STUDENT LEAD TECHNOLOGY           | 417,933.53            | 180,000.00          | 570,016.00            | 27,917.53             |
| 8026      | NURSING SERVICES                  | 4,217.77              | 0.00                | 0.00                  | 4,217.77              |
| 8028      | ELEMENTARY LIBRARIES              | 22,863.51             | 0.00                | 0.00                  | 22,863.51             |
| 8040      | ELEMENTARY MUSIC                  | 4,581.15              | 0.00                | 0.00                  | 4,581.15              |
| 8041      | ELEMENTARY PE                     | 23,074.20             | 0.00                | 0.00                  | 23,074.20             |
| 8051      | NEW SERIES TEXTBOOKS              | 836,361.86            | 150,000.00          | -5,222.74             | 991,584.60            |
| 8052      | TECHNOLOGY OFFICE                 | 462,800.15            | 0.00                | 0.00                  | 462,800.15            |
| 8055      | REPLACEMENT TEXTBOOKS             | 117,182.92            | 65,000.00           | 887.60                | 181,295.32            |
| 8110      | NPHS LIBRARY                      | 3,470.58              | 0.00                | 0.00                  | 3,470.58              |
| 8111      | NPHS BAND                         | -7,289.34             | 0.00                | 0.00                  | -7,289.34             |
| 8230      | MS BAND                           | 7,500.00              | 0.00                | 0.00                  | 7,500.00              |
| 8232      | CENTRAL OFFICE                    | -27,853.37            | 0.00                | 0.00                  | -27,853.37            |
| 8233      | CUSTODIAL/MAINTENANCE             | 75,062.67             | 13,178.90           | 43,000.00             | 45,241.57             |
| 8234      | TEACHER COMPUTERS                 | 271,364.81            | 52,000.00           | 448,670.00            | -125,305.19           |
| 8235      | VEHICLE ACQUISITION               | 186,033.86            | 50,000.00           | 28,209.37             | 207,824.49            |
| 8240      | TRACK                             | 303,506.63            | 50,000.00           | 0.00                  | 353,506.63            |
| 8241      | TENNIS COURTS                     | 197,532.00            | 25,000.00           | 0.00                  | 222,532.00            |
| 8245      | FOOTBALL FIELD                    | 150,597.00            | 50,000.00           | 0.00                  | 200,597.00            |
| 8250      | ADAMS HVAC                        | -197,532.52           | 0.00                | 0.00                  | -197,532.52           |
| 8255      | PLAYGROUNDS                       | -75,931.00            | 0.00                | 0.00                  | -75,931.00            |
| 8290      | INTEREST                          | -29,053.77            | 36,982.05           | 0.00                  | 7,928.28              |
|           | <b>Total Funds:</b>               | <b>\$3,349,325.19</b> | <b>\$672,160.95</b> | <b>\$1,171,306.48</b> | <b>\$2,850,179.66</b> |
|           | <b>Grand Total for All Funds:</b> | <b>\$3,349,325.19</b> | <b>\$672,160.95</b> | <b>\$1,171,306.48</b> | <b>\$2,850,179.66</b> |

**Activity and Depreciation**

Account Year: 23

Period Range: 00 - 09

|           |                                   | <b>Begin Balance</b> | <b>Revenue</b> | <b>Expenditures</b> | <b>End Balance</b> |
|-----------|-----------------------------------|----------------------|----------------|---------------------|--------------------|
| <b>03</b> | <b>EMPLOYEE BENEFIT FUND</b>      |                      |                |                     |                    |
| 8600      | NPPS BENEFITS                     | 24,583.99            | 0.00           | 96,830.94           | -72,246.95         |
| 8610      | EMPLOYEE BENEFITS-UNEMP COMP      | 2,052.86             | 0.00           | 4,607.87            | -2,555.01          |
| 8620      | SECTION 125                       | 110,312.05           | 0.00           | 0.00                | 110,312.05         |
|           | <b>Total Funds:</b>               | <b>\$136,948.90</b>  | <b>\$0.00</b>  | <b>\$101,438.81</b> | <b>\$35,510.09</b> |
|           | <b>Grand Total for All Funds:</b> | <b>\$136,948.90</b>  | <b>\$0.00</b>  | <b>\$101,438.81</b> | <b>\$35,510.09</b> |

Account Year: 23

Period Range: 00 - 09

|           |  | Begin Balance | Revenue   | Expenditures | End Balance |
|-----------|--|---------------|-----------|--------------|-------------|
| <b>05</b> | <b>ACTIVITY FUND</b>                   |               |           |              |             |
| 7001      | FOOTBALL                               | 0.00          | 35,600.87 | 75,561.29    | -39,960.42  |
| 7002      | VOLLEYBALL                             | 0.00          | 7,734.47  | 15,627.27    | -7,892.80   |
| 7003      | SOFTBALL                               | 0.00          | 4,257.00  | 12,949.20    | -8,692.20   |
| 7004      | UNIFIED BOWLING                        | 0.00          | 360.00    | 1,270.60     | -910.60     |
| 7005      | CROSS COUNTRY                          | 0.00          | 1,027.50  | 5,673.34     | -4,645.84   |
| 7006      | TENNIS                                 | 0.00          | 2,250.00  | 6,198.18     | -3,948.18   |
| 7007      | GOLF                                   | 0.00          | 1,265.00  | 7,811.98     | -6,546.98   |
| 7008      | BASKETBALL                             | 0.00          | 17,417.55 | 37,687.34    | -20,269.79  |
| 7009      | SOCCER                                 | 0.00          | 4,970.00  | 19,013.61    | -14,043.61  |
| 7010      | WRESTLING                              | 0.00          | 13,457.65 | 28,652.68    | -15,195.03  |
| 7011      | SWIMMING                               | 0.00          | 0.00      | 7,456.63     | -7,456.63   |
| 7012      | TRACK                                  | 0.00          | 6,020.86  | 17,122.72    | -11,101.86  |
| 7013      | UNIFIED TRACK                          | 0.00          | 0.00      | 0.00         | 0.00        |
| 7016      | SPEECH/DEBATE/NFL                      | -3,667.79     | 12,909.92 | 19,558.00    | -10,315.87  |
| 7019      | ACTIVITY TICKETS                       | -3,618.84     | 82,511.25 | 19,672.51    | 59,219.90   |
| 7020      | ACTIVITY OFFICE                        | -15,688.29    | 570.65    | 26,276.76    | -41,394.40  |
| 7022      | HIGH SCHOOL CONCESSIONS                | 10,309.33     | 58,879.47 | 63,497.61    | 5,691.19    |
| 7023      | GNAC                                   | 0.00          | 445.00    | 890.00       | -445.00     |
| 7024      | SUMMER WEIGHT PROGRAM                  | 0.00          | 0.00      | 0.00         | 0.00        |
| 7030      | ACTIVITY OFFICE FUNDRAISER             | 636.58        | 1,248.44  | 12,771.79    | -10,886.77  |
| 7031      | FOOTBALL FUND RAISER                   | 27,526.58     | 494.90    | 11,680.38    | 16,341.10   |
| 7032      | VOLLEYBALL FUND RAISER                 | 2,851.72      | 22,591.51 | 15,298.16    | 10,145.07   |
| 7033      | WRESTLING FUND RAISER                  | 10,529.74     | 5,360.81  | 9,855.67     | 6,034.88    |
| 7034      | SOFTBALL FUND RAISER                   | 8,379.03      | 5,465.10  | 6,015.27     | 7,828.86    |
| 7035      | BOYS BBALL FUND RAISER                 | 1,498.47      | 15,873.65 | 16,145.72    | 1,226.40    |
| 7036      | GIRLS BBALL FUND RAISER                | 2,785.05      | 7,158.98  | 8,102.63     | 1,841.40    |
| 7037      | SWIMMING FUND RAISER                   | 3,901.10      | 5,593.00  | 7,675.84     | 1,818.26    |
| 7038      | BOYS SOCCER FUND RAISER                | 3,847.05      | 2,923.89  | 4,384.59     | 2,386.35    |
| 7039      | GIRLS SOCCER FUND RAISER               | 1,930.27      | 5,178.45  | 5,492.46     | 1,616.26    |
| 7040      | BOYS TRACK FUND RAISER                 | 1,343.73      | 3,788.27  | 3,251.56     | 1,880.44    |
| 7041      | GIRLS TRACK FUND RAISER                | 3,014.43      | 1,222.45  | 1,520.14     | 2,716.74    |
| 7042      | BOYS TENNIS FUND RAISER                | 2,296.33      | 0.00      | 176.89       | 2,119.44    |
| 7043      | GIRLS TENNIS FUND RAISER               | 5,329.16      | 3,129.87  | 4,717.00     | 3,742.03    |
| 7044      | BOYS GOLF FUND RAISER                  | 1,266.79      | 1,240.00  | 1,869.06     | 637.73      |
| 7045      | GIRLS GOLF FUND RAISER                 | 1,306.30      | 1,130.00  | 1,707.33     | 728.97      |
| 7046      | BIOLOGY FUND RAISER                    | 1,474.19      | 0.00      | 0.00         | 1,474.19    |
| 7047      | CREW FUND RAISER                       | 194.38        | 0.00      | 0.00         | 194.38      |
| 7048      | PROJECT SEARCH FUND RAISER             | 872.66        | 1,655.35  | 2,167.71     | 360.30      |
| 7049      | TEAMMATES FUND RAISER                  | 3,119.86      | 475.25    | 560.68       | 3,034.43    |
| 7050      | UNIFIED BOWLING FUND RAISER            | 970.32        | 1,010.20  | 408.90       | 1,571.62    |
| 7051      | POWER LIFTING FUND RAISER              | -55.53        | 2,170.77  | 1,064.74     | 1,050.50    |
| 7052      | UNIFIED TRACK FUNDRAISER               | -103.20       | 757.50    | 771.58       | -117.28     |
| 7053      | ESPORTS FUNDRAISER                     | 633.30        | 240.80    | 19.99        | 854.11      |
| 7055      | CC FUND RAISER                         | 7,671.82      | 5,309.98  | 4,286.76     | 8,695.04    |
| 7056      | SPEECH FUND RAISER                     | 0.00          | 6,849.86  | 5,527.40     | 1,322.46    |
| 7060      | CIRCLE OF FRIENDS                      | 538.45        | 1,974.35  | 203.92       | 2,308.88    |
| 7090      | BOOSTER CLUB                           | 30,764.69     | 23,558.76 | 35,344.46    | 18,978.99   |
| 7100      | MIDDLE SCHOOL CONCESSIONS              | 3,384.53      | 3,748.00  | 5,161.96     | 1,970.57    |
| 7101      | MIDDLE SCHOOL TICKET OFFICE            | 13,338.49     | 5,000.00  | 0.00         | 18,338.49   |
| 7102      | MIDDLE SCHOOL ATHLETICS ADMINISTRATION | 53,308.05     | 15,136.80 | 39,238.38    | 29,206.47   |
| 7120      | MIDDLE SCHOOL FOOTBALL                 | 307.40        | 4,037.00  | 8,602.08     | -4,257.68   |
| 7121      | MIDDLE SCHOOL WRESTLING                | -569.79       | 1,250.14  | 1,384.94     | -704.59     |
| 7122      | MIDDLE SCHOOL VOLLEYBALL               | 2,772.26      | 2,210.00  | 1,184.40     | 3,797.86    |
| 7123      | MIDDLE SCHOOL BOYS BB                  | 8,292.02      | 2,489.85  | 1,777.25     | 9,004.62    |
| 7124      | MIDDLE SCHOOL GIRLS BB                 | 2,457.70      | 1,739.00  | 1,777.25     | 2,419.45    |
| 7125      | MIDDLE SCHOOL TRACK                    | -620.28       | 2,469.10  | 774.62       | 1,074.20    |
| 7126      | MIDDLE SCHOOL CROSS COUNTRY            | -798.00       | 800.00    | 385.00       | -383.00     |
| 7150      | MIDDLE SCHOOL-FOOTBALL FUND RAISER     | 8,768.81      | 4,530.00  | 3,094.75     | 10,204.06   |
| 7151      | MIDDLE SCHOOL WRESTLING FUND RAISER    | 1,546.90      | 1,547.40  | 1,599.50     | 1,494.80    |
| 7152      | MIDDLE SCHOOL-VOLLEYBALL FUND RAISER   | 6,450.06      | 3,312.00  | 2,824.81     | 6,937.25    |
| 7153      | MIDDLE SCHOOL-BOYS BB FUND RAISER      | 1,318.20      | -262.61   | 0.00         | 1,055.59    |
| 7154      | MIDDLE SCHOOL-GIRLS BB FUND RAISER     | 7,082.20      | 1,817.40  | 124.45       | 8,775.15    |

|           |                                 | Begin Balance | Revenue   | Expenditures | End Balance |
|-----------|---------------------------------|---------------|-----------|--------------|-------------|
| <b>05</b> | <b>ACTIVITY FUND</b>            |               |           |              |             |
| 7155      | MIDDLE SCHOOL-TRACK FUND RAISER | 8,151.09      | 5,128.00  | 3,307.50     | 9,971.59    |
| 7156      | MIDDLE SCHOOL-CC FUNDRAISER     | 1,018.05      | 1,350.00  | 1,092.11     | 1,275.94    |
| 7157      | MIDDLE SCHOOL-ROBOTIC           | 312.26        | 0.00      | 0.00         | 312.26      |
| 7200      | VARSITY CHEERLEADERS            | 1,323.39      | 21,265.80 | 14,159.20    | 8,429.99    |
| 7201      | HOMECOMING                      | 1,000.00      | 3,923.00  | 4,573.00     | 350.00      |
| 7202      | PACERS                          | 1,126.22      | 36,695.64 | 35,839.57    | 1,982.29    |
| 7203      | FLAG CORP                       | 2,718.20      | 1,146.00  | 3,079.29     | 784.91      |
| 7204      | NPHS MUSICAL                    | 72,529.07     | 20,910.92 | 34,210.88    | 59,229.11   |
| 7205      | ADVANCED ACTING                 | 3,184.86      | 11,875.43 | 7,781.79     | 7,278.50    |
| 7209      | CLASS - FRESHMAN                | 500.00        | 0.00      | 0.00         | 500.00      |
| 7210      | CLASS - SOPHMORE                | 0.00          | 0.00      | 0.00         | 0.00        |
| 7211      | CLASS - JUNIOR                  | -550.00       | 13,593.05 | 2,982.28     | 10,060.77   |
| 7212      | CLASS - SENIOR                  | 6,853.28      | 130.00    | 1,146.37     | 5,836.91    |
| 7226      | ENVIRONMENTAL CLUB              | 638.95        | 0.00      | 0.00         | 638.95      |
| 7230      | ART CLUB                        | 2,072.94      | 329.25    | 140.00       | 2,262.19    |
| 7231      | CRIME STOPPERS                  | 0.00          | 0.00      | 0.00         | 0.00        |
| 7232      | CLOSE UP                        | 1,732.12      | 0.00      | 0.00         | 1,732.12    |
| 7233      | DRAMA/ONE ACTS                  | -6,510.33     | 9,055.00  | 4,555.89     | -2,011.22   |
| 7234      | FBLA                            | 841.70        | 0.00      | 0.00         | 841.70      |
| 7235      | FCCLA                           | 1,461.96      | 0.00      | 0.00         | 1,461.96    |
| 7236      | JOURNALISM                      | 1,431.48      | 29,772.25 | 47,779.02    | -16,575.29  |
| 7237      | KEY CLUB                        | 2,181.12      | 1,992.78  | 2,471.98     | 1,701.92    |
| 7238      | LETTER CLUB                     | 0.00          | 0.00      | 0.00         | 0.00        |
| 7239      | MOCK TRIAL                      | 543.31        | 147.00    | 247.00       | 443.31      |
| 7240      | NATL HONOR SOCIETY              | 2,417.13      | 1,690.00  | 1,359.10     | 2,748.03    |
| 7242      | SKILLS USA                      | 11,206.86     | 3,825.28  | 8,696.17     | 6,335.97    |
| 7243      | STUDENT COUNCIL                 | 7,611.56      | 22,682.22 | 20,712.98    | 9,580.80    |
| 7244      | WORLD LANGUAGE CLUB             | 320.86        | 3,380.40  | 3,359.40     | 341.86      |
| 7245      | FFA                             | 84,878.20     | 46,028.30 | 38,243.72    | 92,662.78   |
| 7246      | DUNGEONS AND DRAGONS            | 0.00          | 170.00    | 94.71        | 75.29       |
| 7247      | CHESS CLUB                      | 0.00          | 0.00      | 0.00         | 0.00        |
| 7250      | VIDEO PRODUCTION                | 1,502.00      | 1,197.00  | 1,852.26     | 846.74      |
| 7260      | GSA CLUB                        | 444.47        | 0.00      | 0.00         | 444.47      |
| 7290      | FEE SUPPORT                     | -6,276.58     | 17,000.00 | 16,306.29    | -5,582.87   |
| 7300      | COUNSELORS                      | 2,590.42      | 283.00    | 0.00         | 2,873.42    |
| 7301      | AP TESTING                      | 1,202.75      | 0.00      | 0.00         | 1,202.75    |
| 7302      | SCHOLARSHIP                     | 9,118.90      | 0.00      | 0.00         | 9,118.90    |
| 7303      | DUAL CREDIT - HIGH SCHOOL       | 237,885.71    | 39,732.00 | 22,732.37    | 254,885.34  |
| 7304      | PRINCIPAL CONTINGENCY           | 3,130.62      | 1,590.66  | 285.75       | 4,435.53    |
| 7305      | FACULTY                         | 0.00          | 0.00      | 679.80       | -679.80     |
| 7306      | RESTITUTION                     | 0.00          | 0.00      | 0.00         | 0.00        |
| 7307      | NPHS SCHOOL STORE (SPED)        | 2,067.46      | 44.00     | 770.72       | 1,340.74    |
| 7310      | BAND UNIFORM FUND               | 9.65          | 9.65      | 1,300.99     | -1,281.69   |
| 7311      | CHOIR ROBE FUND                 | 0.00          | 0.00      | 0.00         | 0.00        |
| 7315      | HIGH SCHOOL BOOK FINES          | 18,832.66     | 1,156.26  | 408.34       | 19,580.58   |
| 7316      | LIBRARY FINES                   | 2,655.55      | 1,836.11  | 394.10       | 4,097.56    |
| 7317      | P.E. FINES                      | 593.00        | 25.00     | 0.00         | 618.00      |
| 7320      | ART SUPPLIES                    | 20,464.20     | 8,479.94  | 6,418.31     | 22,525.83   |
| 7321      | AUTO SHOP                       | 13,154.72     | 688.62    | 396.24       | 13,447.10   |
| 7322      | BAND                            | 16,159.86     | 1,949.30  | 8,847.34     | 9,261.82    |
| 7323      | BULLDOGGER                      | 2,181.60      | 2,629.00  | 8,757.98     | -3,947.38   |
| 7324      | DRAFTING                        | 1,754.87      | 0.00      | 0.00         | 1,754.87    |
| 7325      | ELECTRONICS                     | 3,743.84      | 867.72    | 69.54        | 4,542.02    |
| 7326      | FOODS                           | 4,599.71      | 5,074.60  | 3,672.23     | 6,002.08    |
| 7327      | ORCHESTRA                       | 3,314.85      | 0.00      | 0.00         | 3,314.85    |
| 7328      | VOCAL                           | 8,025.36      | 962.18    | 4,407.51     | 4,580.03    |
| 7329      | WELDING                         | 12,201.74     | 4,208.55  | 5,605.33     | 10,804.96   |
| 7330      | WOODS                           | 3,354.59      | 3,886.21  | 972.74       | 6,268.06    |
| 7331      | PHOTOGRAPHY CLASS               | 2,028.20      | 1,920.44  | 592.79       | 3,355.85    |
| 7332      | FCS DESIGN                      | 524.27        | 1,643.14  | 633.73       | 1,533.68    |
| 7400      | ELEMENTARY BOOK FINES           | 9,105.92      | 245.17    | 17.95        | 9,333.14    |
| 7403      | ELEMENTARY - BUFFALO            | 3,331.48      | 16,334.25 | 12,426.55    | 7,239.18    |

Activity and Depreciation

Account Year: 23

Period Range: 00 - 09

|           |                                   | Begin Balance         | Revenue             | Expenditures          | End Balance           |
|-----------|-----------------------------------|-----------------------|---------------------|-----------------------|-----------------------|
| <b>05</b> | <b>ACTIVITY FUND</b>              |                       |                     |                       |                       |
| 7404      | MADISON                           | 0.00                  | 142.09              | 0.00                  | 142.09                |
| 7405      | ELEMENTARY - CODY                 | 10,433.77             | 14,074.14           | 13,208.25             | 11,299.66             |
| 7406      | ELEMENTARY - JEFFERSON            | 7,670.64              | 2,950.95            | 912.00                | 9,709.59              |
| 7407      | ELEMENTARY - LINCOLN              | 10,282.83             | 1,744.54            | 0.00                  | 12,027.37             |
| 7409      | ELEMENTARY - WASHINGTON           | 24,294.59             | 3,431.31            | 3,060.18              | 24,665.72             |
| 7410      | ELEMENTARY - MCDONALD             | 1,492.72              | 5,197.62            | 9.88                  | 6,680.46              |
| 7411      | ELEMENTARY - EISNEHOWER           | 4,239.75              | 3,724.40            | 2,619.57              | 5,344.58              |
| 7413      | BUFFALO SOCIAL COMMITTEE          | 58.84                 | 297.50              | 5.98                  | 350.36                |
| 7420      | ADAMS MIDDLE SCHOOL               | 7,293.37              | 1,530.25            | 2,502.27              | 6,321.35              |
| 7421      | ADAMS - STUDENT COUNCIL           | 10,765.32             | 7,660.00            | 8,031.18              | 10,394.14             |
| 7422      | ADAMS - JOURNALISM                | 4,293.52              | 4,835.00            | 0.00                  | 9,128.52              |
| 7423      | ADAMS - MUSIC/SWING CHOIR         | 4,194.94              | 11,557.85           | 12,973.04             | 2,779.75              |
| 7424      | ADAMS-LIBRARY FINES               | 1,041.07              | 57.40               | 0.00                  | 1,098.47              |
| 7425      | MS SPEECH CLUB                    | 102.38                | 646.09              | 265.25                | 483.22                |
| 7426      | MS ENVIRONMENTAL CLUB             | 420.12                | 538.50              | 245.17                | 713.45                |
| 7427      | MS STORE (SPED)                   | 21.31                 | 0.00                | 0.00                  | 21.31                 |
| 7428      | ADAMS - BAND                      | 1,905.66              | 4,099.00            | 3,598.90              | 2,405.76              |
| 7429      | ADAMS-FACULTY COURTESY COMM       | 0.00                  | 0.00                | 0.00                  | 0.00                  |
| 7430      | MADISON PRINCIPAL CONTINGENCY     | 38,277.75             | 801.49              | 284.38                | 38,794.86             |
| 7431      | MADISON - BAND/CHORUS             | 8,172.38              | 5,973.00            | 1,767.26              | 12,378.12             |
| 7432      | MADISON - TENNIS COURTS           | 0.00                  | 0.00                | 0.00                  | 0.00                  |
| 7433      | MADISON - STUDENT COUNCIL         | 1,484.98              | 1,703.54            | 1,600.12              | 1,588.40              |
| 7442      | ELEMENTARY ORCHESTRA              | 692.03                | 994.00              | 384.00                | 1,302.03              |
| 7445      | ELEMENTARY - HALL                 | 2,766.24              | 0.00                | 0.00                  | 2,766.24              |
| 7454      | ELEMENTARY - LAKE/OSGOOD          | 19,797.82             | 374.41              | 1,432.41              | 18,739.82             |
| 7460      | ADAMS ART CLUB                    | 680.28                | 758.60              | 320.00                | 1,118.88              |
| 7461      | ADAMS CHESS CLUB                  | 591.28                | 0.00                | 0.00                  | 591.28                |
| 7462      | ADAMS UNFIIED SCHOOLS             | 200.00                | 0.00                | 0.00                  | 200.00                |
| 7480      | TLC                               | 3,361.18              | 0.00                | 0.00                  | 3,361.18              |
| 7481      | KIDS KLUB                         | 93,634.68             | 4,077.70            | 1,374.46              | 96,337.92             |
| 7490      | DISTRICT                          | 4,018.21              | 818.57              | 3,589.40              | 1,247.38              |
| 7491      | MENTAL HEALTH                     | 3,785.26              | 0.00                | 0.00                  | 3,785.26              |
| 7802      | MCKINLEY RENTALS                  | 10,082.20             | 314.65              | 0.00                  | 10,396.85             |
| 7803      | RENTALS - ALL BUILDINGS           | 31,579.51             | 4,365.00            | 0.00                  | 35,944.51             |
| 7852      | CAMPS                             | 1,345.15              | 0.00                | 0.00                  | 1,345.15              |
| 7900      | REVOLVING FUND                    | 12,798.16             | 19,299.52           | 18,770.63             | 13,327.05             |
| 7910      | INTEREST                          | 14,747.48             | 10,727.02           | 13,324.47             | 12,150.03             |
| 7911      | BUS/VAN DEPRECIATION              | 21,626.22             | 0.00                | 0.00                  | 21,626.22             |
| 7913      | CHROMEBOOK INS                    | 12,686.88             | 9,956.80            | 6,501.45              | 16,142.23             |
| 7914      | VERIZON TOWER RENTAL              | 240,675.15            | 28,980.93           | 6,549.10              | 263,106.98            |
| 7915      | TECHNOLOGY                        | 107,580.81            | 1,884.08            | 7,026.59              | 102,438.30            |
| 7916      | TUITION WAIVERS                   | 5,410.66              | 0.00                | 7,595.00              | -2,184.34             |
| 7917      | MAINTENANCE                       | 54,199.49             | 15,917.04           | 39,346.00             | 30,770.53             |
| 7918      | SPECIAL OLYMPICS                  | 6,887.61              | 2,475.10            | 2,417.68              | 6,945.03              |
| 7920      | CENTRAL OFFICE                    | 739.18                | 0.00                | 971.09                | -231.91               |
| 7928      | BAUER FIELD SIGNS                 | 6,915.42              | 0.00                | 0.00                  | 6,915.42              |
| 7929      | SCHOOL/COMMUNITY PARTNERSHIP      | 0.00                  | 0.00                | 525.00                | -525.00               |
| 7930      | BELOW 5                           | 1,446.21              | 0.00                | 2,318.90              | -872.69               |
|           | <b>Total Funds:</b>               | <b>\$1,600,285.38</b> | <b>\$944,664.62</b> | <b>\$1,090,780.17</b> | <b>\$1,454,169.83</b> |
|           | <b>Grand Total for All Funds:</b> | <b>\$1,600,285.38</b> | <b>\$944,664.62</b> | <b>\$1,090,780.17</b> | <b>\$1,454,169.83</b> |

North Platte Public Schools

**Income Statement-CNP**

For the Nine Month Period Ending May 31, 2023



|                                   | <b>Adjusted Budget</b> | <b>Actual Period</b> | <b>Actual YTD</b> | <b>Available Balance</b> | <b>Percent</b> |
|-----------------------------------|------------------------|----------------------|-------------------|--------------------------|----------------|
| 15 00 INVESTMENT INCOME           | 1,000                  | 19                   | 145               | 855                      | 14.5%          |
| 16 00 LOCAL REVENUE               | 1,623,000              | 42,517               | 602,352           | 1,020,648                | 37.1%          |
| 31 00 STATE RECEIPTS              | 10,000                 | -                    | 16,783            | (6,783)                  | 167.8%         |
| 42 00 FEDERAL REVENUE             | 1,399,000              | -                    | 1,842,562         | (443,562)                | 131.7%         |
| 56 00 MISC REVENUE                | 200,817                | 4,371                | 39,663            | 161,154                  | 19.8%          |
| <b>81 REVENUES</b>                | <b>3,233,817</b>       | <b>46,907</b>        | <b>2,501,504</b>  | <b>732,313</b>           |                |
| 110 CLERICAL_BUSDRIVERS           | 296,341                | 4,046                | 47,315            | 249,026                  | 16.0%          |
| 210 HEALTH CARE NON-INSTRUCTIONAL | 121,636                | 961                  | 8,694             | 112,942                  | 7.1%           |
| 220 FICA NON INSTRUCTIONAL        | 4,374                  | 307                  | 3,595             | 779                      | 82.2%          |
| 230 RETIREMENT NON INSTRUCTIONAL  | 5,649                  | 400                  | 4,633             | 1,016                    | 82.0%          |
| 260 LIFE INSURANCE                | -                      | -                    | -                 | -                        |                |
| 290 LONG TERM DISABILITY          | -                      | -                    | -                 | -                        |                |
| 330 TRAINING AND DEVELOPMENT      | -                      | -                    | -                 | -                        |                |
| 340 OTHER PROFESSIONAL SERVICES   | -                      | 514                  | 514               | (514)                    |                |
| 570 FOOD SERVICE MANAGEMENT       | 2,615,000              | -                    | 2,090,735         | 524,265                  | 80.0%          |
| 610 GENERAL SUPPLIES              | -                      | 556                  | 24,299            | (24,299)                 |                |
| 630 FOOD:FOOD SERVICES            | -                      | -                    | 227               | (227)                    |                |
| 733 FURNITURE AND FIXTURES        | -                      | 80                   | 106,191           | (106,191)                |                |
| 890 MISCELLANEOUS EXPENDITURES    | 5,000                  | -                    | -                 | 5,000                    | 0.0%           |
| <b>91 EXPENDITURES</b>            | <b>3,048,000</b>       | <b>6,864</b>         | <b>2,286,205</b>  | <b>761,795</b>           |                |
| <br>                              |                        |                      |                   |                          |                |
| Revenue over (under) Expenditures | 185,817                | 40,043               | 215,300           | (29,483)                 |                |

Report Description: Month End Report 12    Account Year: 23    Account Periods: 09 - 09    PY Account Periods: 09 - 09    Dates: 05/01/2023 - 05/31/2023

| Account                              | YTD Adj Bud | Period Expended | YTD Actual  | Avail Balance |
|--------------------------------------|-------------|-----------------|-------------|---------------|
| <b>Account Description</b>           |             |                 |             |               |
| <b>000 DISTRICT WIDE</b>             |             |                 |             |               |
| 23-07-0001-013-000-000               | 0.00        | 0.00            | 27,935.42   | -27,935.42    |
| CASH-OPERATING-BOND FUND             |             |                 |             |               |
| <b>01 ASSETS</b>                     |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>27,935.42</b>                     |             |                 |             |               |
| <b>-27,935.42</b>                    |             |                 |             |               |
| 23-07-0001-900-000-000               | 0.00        | 0.00            | 122,850.00  | -122,850.00   |
| BUDGETED FUND BALANCE                |             |                 |             |               |
| <b>03 EQUITY</b>                     |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>122,850.00</b>                    |             |                 |             |               |
| <b>-122,850.00</b>                   |             |                 |             |               |
| <b>000 DISTRICT WIDE</b>             |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>150,785.42</b>                    |             |                 |             |               |
| <b>-150,785.42</b>                   |             |                 |             |               |
| <b>016 LAKE BOND ISSUE</b>           |             |                 |             |               |
| 23-07-1100-000-000-016               | 0.00        | 0.00            | -6,284.64   |               |
| (1110) PROPERTY TAXES-LAKE MALONEY   |             |                 |             |               |
| 23-07-3180-000-000-016               | 0.00        | 0.00            | -83.95      |               |
| PRO RATA MOTOR VEHICLE               |             |                 |             |               |
| <b>81 REVENUES</b>                   |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>-6,368.59</b>                     |             |                 |             |               |
| 23-07-5000-830-000-016               | -1,500.00   | 0.00            | 200.00      | -1,700.00     |
| PROFESSIONAL SERVICES-LAKE MALONEY   |             |                 |             |               |
| 23-07-5000-831-000-016               | -120,000.00 | 0.00            | 120,000.00  | -240,000.00   |
| REDEMPTION OF PRINCIPAL-LAKE MALONEY |             |                 |             |               |
| 23-07-5000-832-000-016               | -1,350.00   | 0.00            | 1,350.00    | -2,700.00     |
| DEBT SERVICES INTEREST-LAKE MALONEY  |             |                 |             |               |
| <b>91 EXPENDITURES</b>               |             |                 |             |               |
| <b>-122,850.00</b>                   |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>121,550.00</b>                    |             |                 |             |               |
| <b>-244,400.00</b>                   |             |                 |             |               |
| 23-07-0008-080-000-016               | 0.00        | 0.00            | -143,116.83 |               |
| FUND BALANCE-LAKE MALONEY BONDS      |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>-143,116.83</b>                   |             |                 |             |               |
| <b>016 LAKE BOND ISSUE</b>           |             |                 |             |               |
| <b>-122,850.00</b>                   |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>-27,935.42</b>                    |             |                 |             |               |
| <b>07 BOND FUND</b>                  |             |                 |             |               |
| <b>-122,850.00</b>                   |             |                 |             |               |
| <b>0.00</b>                          |             |                 |             |               |
| <b>122,850.00</b>                    |             |                 |             |               |
| <b>-245,700.00</b>                   |             |                 |             |               |

Report Description: Month End Report 13    Account Year: 23    Account Periods: 09 - 09    PY Account Periods: 09 - 09    Dates: 05/01/2023 - 05/31/2023

| Account   | YTD Adj Bud          | Period Expended   | YTD Actual         | Avail Balance        |
|---|----------------------|-------------------|--------------------|----------------------|
| <b>Account Description</b>  |                      |                   |                    |                      |
| 23-08-0001-013-000-000<br>CASH-NLNB-BUILDING                      | 0.00                 | 240,880.59        | 45,249.63          | -45,249.63           |
| 23-08-0001-016-000-000<br>CASH ON DEPOSIT-COUNTY TREASURER        | 0.00                 | -285,286.59       | 0.00               | 0.00                 |
| 23-08-0001-031-000-000<br>DUE TO/FROM                             | 0.00                 | 0.00              | -575.00            |                      |
| <b>01 ASSETS</b>  | <b>0.00</b>          | <b>-44,406.00</b> | <b>44,674.63</b>   | <b>-44,674.63</b>    |
| 23-08-0001-900-000-000<br>RESERVED FUND BALANCE                   | 0.00                 | 0.00              | 197,363.00         | -197,363.00          |
| 23-08-0001-905-000-000<br>UNRESERVED FUND BALANCE                 | 0.00                 | 0.00              | -217,908.86        |                      |
| <b>03 EQUITY</b>  | <b>0.00</b>          | <b>0.00</b>       | <b>-20,545.86</b>  |                      |
| <b>000 DISTRICT WIDE</b>  | <b>0.00</b>          | <b>-44,406.00</b> | <b>24,128.77</b>   | <b>-24,128.77</b>    |
| 23-08-4997-000-000-015<br>REVENUE-ESSERS II                       | 638,789.00           | 0.00              | -810,466.00        |                      |
| 23-08-4998-000-000-015<br>REVENUE-ESSERS III                      | 1,929,512.00         | 0.00              | 0.00               | 1,929,512.00         |
| <b>81 REVENUES</b>  | <b>2,568,301.00</b>  | <b>0.00</b>       | <b>-810,466.00</b> |                      |
| 23-08-6997-340-002-015<br>CONTRACTED SERVICES-ARCHITECT-ESSERS II | 0.00                 | 0.00              | 20,082.84          | -20,082.84           |
| 23-08-6997-720-002-015<br>BUILDING IMPROVEMENTS-ESSERS II-ADAMS   | -758,899.00          | 0.00              | 701,560.68         | -1,460,459.68        |
| 23-08-6998-340-010-015<br>CONTRACTED SERVICES-ESSERS III          | 0.00                 | 0.00              | 108,925.00         | -108,925.00          |
| 23-08-6998-720-000-015<br>CONSTRUCTION-ESSERS III                 | -1,643,780.00        | 0.00              | 0.00               | -1,643,780.00        |
| 23-08-6998-720-010-015<br>BUILDING IMPROVEMENTS-ESSERS III        | 0.00                 | 43,800.00         | 74,339.00          | -74,339.00           |
| <b>91 EXPENDITURES</b>  | <b>-2,402,679.00</b> | <b>43,800.00</b>  | <b>904,907.52</b>  | <b>-3,307,586.52</b> |
| <b>015 NON PUBLIC/ESSERS/DISTRICT</b>                             | <b>165,622.00</b>    | <b>43,800.00</b>  | <b>94,441.52</b>   | <b>71,180.48</b>     |

Report Description: Month End Report 13    Account Year: 23    Account Periods: 09 - 09    PY Account Periods: 09 - 09    Dates: 05/01/2023 - 05/31/2023

| Account   | YTD Adj Bud          | Period Expended | YTD Actual         | Avail Balance        |
|---|----------------------|-----------------|--------------------|----------------------|
| <b>Account Description</b>  |                      |                 |                    |                      |
| 23-08-1100-000-000-100<br>(1110) PROPERTY TAXES-BUILDING FUND     | 790,000.00           | 0.00            | -436,644.35        |                      |
| 23-08-1115-000-000-100<br>CARLINE TAXES                           | 0.00                 | 0.00            | -1,901.01          |                      |
| 23-08-3130-000-000-100<br>HOMESTEAD EXEMPTION                     | 0.00                 | 0.00            | -12,614.07         |                      |
| 23-08-3131-000-000-100<br>PROPERTY TAX CREDIT-BUILDING            | 0.00                 | 0.00            | -43,508.38         |                      |
| 23-08-3180-000-000-100<br>PRO-RATA MOTOR VEHICLE                  | 0.00                 | 0.00            | -1,797.90          |                      |
| 23-08-3800-000-000-100<br>IN LIEU OF TAX                          | 0.00                 | 0.00            | -915.21            |                      |
| 23-08-5690-000-000-100<br>(9000) NON-PROGRAM INCOME-BUILDING FUND | 30,000.00            | 0.00            | -166,012.50        |                      |
| <b>81 REVENUES</b>  | <b>820,000.00</b>    | <b>0.00</b>     | <b>-663,393.42</b> |                      |
| 23-08-2620-340-000-100<br>CONTRACTED SERVICES - ARCHITECT         | -6,000.00            | 0.00            | 38,000.00          | -44,000.00           |
| 23-08-2620-720-001-100<br>BUILDING IMPROVEMENT-NPHS               | -362,985.00          | 0.00            | 460,439.13         | -823,424.13          |
| 23-08-2620-720-003-100<br>BUILDING IMPROVEMENTS-BUFFALO           | 0.00                 | 0.00            | 234,593.00         | -234,593.00          |
| 23-08-2620-720-004-100<br>BUILDING IMPROVEMENTS-MADISON           | -25,000.00           | 0.00            | 0.00               | -25,000.00           |
| 23-08-2620-720-006-100<br>BUILDING IMPROVEMENTS-JEFFERSON         | 0.00                 | 0.00            | 3,700.00           | -3,700.00            |
| 23-08-2620-720-032-100<br>BUILDING IMPROVEMENTS-DISTRICT          | -789,000.00          | 606.00          | 5,454.00           | -794,454.00          |
| <b>91 EXPENDITURES</b>  | <b>-1,182,985.00</b> | <b>606.00</b>   | <b>742,186.13</b>  | <b>-1,925,171.13</b> |
| <b>100 DISTRICT</b>   | <b>-362,985.00</b>   | <b>606.00</b>   | <b>78,792.71</b>   | <b>-441,777.71</b>   |
| <b>08 SPECIAL BUILDING FUND</b>                                   | <b>-197,363.00</b>   | <b>0.00</b>     | <b>197,363.00</b>  | <b>-394,726.00</b>   |

Report Description: Month End Report 14    Account Year: 23    Account Periods: 09 - 09    PY Account Periods: 09 - 09    Dates: 05/01/2023 - 05/31/2023

| Account  | YTD Adj Bud          | Period Expended | YTD Actual           | Avail Balance        |
|--|----------------------|-----------------|----------------------|----------------------|
| <b>Account Description</b>                                 |                      |                 |                      |                      |
| 23-09-0001-013-000-000<br>CASH-NLNB-QCPUF                  | 0.00                 | 363,221.56      | 814,878.38           | -814,878.38          |
| 23-09-0001-016-000-000<br>CASH ON DEPOSIT-COUNTY TREASURER | 0.00                 | -363,221.56     | -0.06                |                      |
| <b>01 ASSETS</b>   | <b>0.00</b>          | <b>0.00</b>     | <b>814,878.32</b>    | <b>-814,878.32</b>   |
| 23-09-0001-900-000-000<br>RESERVED FUND BALANCE            | 0.00                 | 0.00            | 734.00               | -734.00              |
| 23-09-0001-905-000-000<br>UNRESERVED FUND BALANCE          | 0.00                 | 0.00            | -1,014,253.68        |                      |
| <b>03 EQUITY</b>   | <b>0.00</b>          | <b>0.00</b>     | <b>-1,013,519.68</b> |                      |
| 23-09-1100-000-000-000<br>PROPERTY TAXES-QCPUF             | 1,005,794.00         | 0.00            | -559,060.31          |                      |
| 23-09-1115-000-000-000<br>CARLINE TAXES                    | 0.00                 | 0.00            | -2,420.33            |                      |
| 23-09-3130-000-000-000<br>HOMESTEAD EXEMPTION              | 0.00                 | 0.00            | -16,059.93           |                      |
| 23-09-3131-000-000-000<br>PROPERTY TAX CREDIT-QCPUF        | 0.00                 | 0.00            | -55,393.84           |                      |
| 23-09-3180-000-000-000<br>PRO-RATA MOTOR VEHICLE           | 0.00                 | 0.00            | -2,328.67            |                      |
| 23-09-3800-000-000-000<br>IN LIEU OF TAXES                 | 0.00                 | 0.00            | -1,165.23            |                      |
| <b>81 REVENUES</b>   | <b>1,005,794.00</b>  | <b>0.00</b>     | <b>-636,428.31</b>   |                      |
| 23-09-4500-720-010-010<br>BUILDING IMPROVMENTS-MCDONALD    | 0.00                 | 0.00            | 10,223.67            | -10,223.67           |
| 23-09-5000-830-000-000<br>DUES AND FEES-PAYING AGENT       | -1,000.00            | 0.00            | 200.00               | -1,200.00            |
| 23-09-5000-831-000-000<br>PRINCIPAL COSTS                  | -970,000.00          | 0.00            | 805,000.00           | -1,775,000.00        |
| 23-09-5000-832-000-000<br>DEBT SERVICE INTEREST            | -35,528.00           | 0.00            | 20,380.00            | -55,908.00           |
| <b>91 EXPENDITURES</b>                                     | <b>-1,006,528.00</b> | <b>0.00</b>     | <b>835,803.67</b>    | <b>-1,842,331.67</b> |
| <b>09 QCPUF</b>  | <b>-734.00</b>       | <b>0.00</b>     | <b>734.00</b>        | <b>-1,468.00</b>     |

Report Description: REPORT BY PROGRAM Account Year: 23 Account Periods: 09 - 09 PY Account Periods: 09 - 09 Dates: 05/01/2023 - 05/31/2023

| Account   | YTD Adj Bud        | Period Expended  | YTD Actual        | Avail Balance      |
|---|--------------------|------------------|-------------------|--------------------|
| <b>Account Description</b>                        |                    |                  |                   |                    |
| 23-10-0001-013-000-000<br>CASH-NLNB-COOPERATING   | 0.00               | -1,222.56        | -8,407.04         |                    |
| 23-10-0001-031-000-000<br>DUE FROM/TO             | 0.00               | 0.00             | 2,051.70          | -2,051.70          |
| <b>01 ASSETS</b>                                  | <b>0.00</b>        | <b>-1,222.56</b> | <b>-6,355.34</b>  |                    |
| 23-10-0001-905-000-000<br>FUND BALANCE-UNRESERVED | 0.00               | 0.00             | -323.54           |                    |
| <b>03 EQUITY</b>                                  | <b>0.00</b>        | <b>0.00</b>      | <b>-323.54</b>    |                    |
| 23-10-1510-000-000-000<br>INVESTMENT INCOME       | 0.00               | 0.00             | -15,050.50        |                    |
| 23-10-2210-000-000-000<br>ESU RECEIPTS            | 100,000.00         | 0.00             | 0.00              | 100,000.00         |
| 23-10-5690-000-000-000<br>NON-PROGRAM RECEIPTS    | 0.00               | -1,865.30        | -21,950.92        |                    |
| <b>81 REVENUES</b>                                | <b>100,000.00</b>  | <b>-1,865.30</b> | <b>-37,001.42</b> |                    |
| 23-10-1190-490-000-003<br>WATER-BUFFALO           | 0.00               | 143.25           | 3,104.83          | -3,104.83          |
| 23-10-1190-490-000-012<br>WATER-OSGOOD            | 0.00               | 188.00           | 1,219.21          | -1,219.21          |
| 23-10-1190-621-000-003<br>HEATING FUEL-BUFFALO    | 0.00               | 1,152.90         | 9,749.71          | -9,749.71          |
| 23-10-1190-621-000-012<br>NATURAL GAS-OSGOOD      | 0.00               | 1,603.71         | 12,093.32         | -12,093.32         |
| 23-10-1190-890-000-003<br>ELECTRICITY-BUFFALO     | 0.00               | 0.00             | 7,750.58          | -7,750.58          |
| 23-10-1190-890-000-012<br>ELECTRICITY-OSGOOD      | 0.00               | 0.00             | 5,332.05          | -5,332.05          |
| 23-10-1190-950-000-012<br>TAXES-OSGOOD            | 0.00               | 0.00             | 4,430.60          | -4,430.60          |
| 23-10-6210-151-000-000<br>STIPEND - ESU FUNDS     | -100,000.00        | 0.00             | 0.00              | -100,000.00        |
| <b>91 EXPENDITURES</b>                            | <b>-100,000.00</b> | <b>3,087.86</b>  | <b>43,680.30</b>  | <b>-143,680.30</b> |
| <b>10 COOPERATING FUND</b>                        | <b>0.00</b>        | <b>0.00</b>      | <b>0.00</b>       | <b>0.00</b>        |



# North Platte Public School

UNITED IN RESPECT COMMUNICATE - CONNECT - COMMIT DESTINED FOR GREATNESS

## 3001

### Budget and Property Tax Request

The board of education shall adopt a budget each year to support the school district's programs and services for the ensuing fiscal year. The superintendent of schools shall be responsible for developing the budget subject to the direction and decisions of the board. The budget document shall be under continuous development, based upon the requirements of the adopted educational program.

#### BUDGET PROCEDURES

**Proposed Budget.** The superintendent or designee shall prepare the proposed budget in accordance with board policies and goals, state statutes, and regulations. As the district's spending plan, the budget will be based on up-to-date revenue estimates, and will reflect the assessed needs and programs approved by the board.

**Budget Hearing Notice.** Notice of place and time of the hearing, together with a summary of the proposed budget statement, must be published at least four calendar days prior to the date set for hearing in a newspaper of general circulation within the school district. The four calendar days shall include the day of publication but not the day of hearing. The notice shall include the following statement:

For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov/>

In addition, the district must electronically publish this statement on the school district web site. Such electronic publication must be prominently displayed with an active link to the Internet address for the web site established by the Nebraska Budget Act to allow the public access to the information.

**Budget Hearing.** The board must conduct a hearing prior to adopting the budget. The hearing must be held separately from any regularly scheduled



meeting and may not be limited by time. The board must make a presentation outlining key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget. Any member of the public desiring to speak on the proposed budget statement shall be allowed to address the board at the hearing and must be given a reasonable amount of time to do so. Five minutes shall generally be considered a reasonable amount of time.

**Budget Hearing Documents.** The board must make at least three copies of the proposed budget statement and at least one copy of all other reproducible written material to be discussed at the hearing available to the public at the hearing.

**Budget Adoption.** After the budget hearing, the proposed budget statement shall be adopted or amended and adopted as amended. If the adopted budget statement reflects a change from that shown in the published proposed budget statement, a summary of the changes (including the items changed and the reasons for such changes) must be published in a newspaper of general circulation within the school district within twenty calendar days after its adoption without further hearing.

**Certification and Filing.** The amount to be received from personal and real property taxation shall be certified to the appropriate levying board as provided by law. The budget shall also be filed with the state auditor.

**Purchase Authorization.** Except for bids required under the section "Bid Letting and Contracts," the board's adoption of the budget shall authorize the purchases without further board action.

**Monthly Report.** At each monthly board meeting, the superintendent **or designee** will provide a report on the current status of the major sections of the budget.

**PROPERTY TAX REQUEST PROCEDURES – PROPERTY TAX REQUEST IS EQUAL TO OR LOWER THAN THE ALLOWABLE GROWTH PERCENTAGE**

**Property Tax Request Hearing.** The board must hold a special public



hearing called for the purpose of passing a property tax request resolution.

**Property Tax Request Hearing Notice.** The district must publish a hearing notice in a newspaper of general circulation in the school district at least four calendar days prior to the hearing. The four calendar days shall include the day of publication but not the day of hearing. The hearing notice must contain the following information: The certified taxable valuation under section 13-509 for the prior year, the certified taxable valuation under section 13-509 for the current year, and the percentage increase or decrease in such valuations from the prior year to the current year; the dollar amount of the prior year's tax request and the property tax rate that was necessary to fund that tax request; the property tax rate that would be necessary to fund last year's tax request if applied to the current year's valuation; the proposed dollar amount of the tax request for the current year and the property tax rate that will be necessary to fund that tax request; the percentage increase or decrease in the property tax rate from the prior year to the current year; and the percentage increase or decrease in the total operating budget from the prior year to the current year.

**Increase in Total Property Taxes Levied.** If the annual assessment of property would result in an increase in the total property taxes levied as determined using the previous year's rate of levy, the district's property tax request for the current year shall be no more than its property tax request in the prior year, and the district's rate of levy for the current year shall be decreased accordingly when such rate is set by the county board of equalization.

**Decrease or No Change in Total Property Taxes Levied.** If the annual assessment of property would result in no change or a decrease in the total property taxes levied as determined using the previous year's rate of levy, the district's property tax request for the current year shall be no more than its property tax request in the prior year, and the district's rate of levy for the current year shall be adjusted accordingly when such rate is set by the county board of equalization.

**Resolution.** The board shall pass a resolution to set the amount of its property tax request only after holding the public hearing. The resolution setting the district's property tax request at an amount that exceeds the



prior year's property tax request shall include, but not be limited to, the information required by section 77-1632(4).

**Certification.** The resolution setting the property tax request shall be certified and forwarded to the county clerk on or before October 15th of the year for which the tax request is to apply.

**PROPERTY TAX REQUEST PROCEDURES – PROPERTY TAX REQUEST IS GREATER THAN THE ALLOWABLE GROWTH PERCENTAGE**

**Property Tax Request Hearing.** The board must hold a public hearing called for the purpose of passing a property tax request resolution. If another political subdivision within the county also seeks to exceed the allowable growth percentage, the hearing will be a joint hearing. In the event of a joint hearing, each political subdivision must designate one representative to attend the joint public hearing on behalf of the political subdivision. If a political subdivision includes area in more than one county, the political subdivision shall be deemed to be within the county in which the political subdivision's principal headquarters are located. The hearing agenda will only include discussion on each political subdivision's intent to increase its property tax request by more than the allowable growth percentage to the extent allowed by law.

The hearing must be held after 6 p.m. on or after September 17th and before September 28th and before the district files its adopted budget statement. Any member of the public must be allowed a reasonable amount of time to speak at the hearing.

At the joint public hearing, the representative of each political subdivision must give a brief presentation on the political subdivision's intent to increase its property tax request by more than the allowable growth percentage to the extent allowed by law and the effect of such request on the political subdivision's budget. The presentation must include, at a minimum, all information and statements required by law.

**Property Tax Request Hearing Notice.** Notice of the joint public hearing must be provided by:



# North Platte Public School

UNITED IN RESPECT COMMUNICATE - CONNECT - COMMIT DESTINED FOR GREATNESS

- The County Assessor sending a postcard with all required information to all affected property taxpayers. The postcard shall be sent to the name and address to which the property tax statement is mailed;
- Posting notice of the hearing with all required information on the home page of the relevant county's web site, except that this requirement shall only apply if the county has a population of more than twenty-five thousand inhabitants; ***and***
- Publishing notice of the hearing with all required information in a legal newspaper in or of general circulation in the relevant county.

**Provide Information to County Clerk.** Each political subdivision that participates in the joint public hearing shall provide the following information to the county clerk by September 5<sup>th</sup>: the date, time, and location for the joint public hearing; a listing of and telephone number for each political subdivision that will be participating in the joint public hearing; and the amount of each participating political subdivision's property tax request.

**Resolution.** The board shall pass a resolution to set the amount of its property tax request only after holding the public hearing. The resolution setting the district's property tax request at an amount that exceeds the prior year's property tax request, including any increase in excess of the allowable growth percentage shall include, but not be limited to, the information required by law.

**Certification.** The resolution setting the property tax request shall be certified and forwarded to the county clerk on or before October 15th of the year for which the tax request is to apply.

Adopted on: August 9, 2021

Revised on: June 12, 2023

Reviewed on: June 12, 2023



**3003.1**

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

**I. Applicability of the Policy**

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

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



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

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

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

A. Methods of Bidding/Soliciting Quotations or Estimates

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

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

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



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

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

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

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

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



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

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

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

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

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

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

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

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

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

5. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications. This means that the board will select the bid that offers the best value and award a contract based upon the amount of the bid and the bidder's ability and capacity to carry on the work, its equipment and facilities, honesty, integrity, skills, business judgment, experience, equipment, facilities, financial stability, past performance, and



other relevant factors.

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

**B. Advertising for Bids.**

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

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

**C. Bid Documents**

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

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

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

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

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

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



7. The board shall have discretion in determining which bidders are responsible and responsive and shall award the contract to the lowest, responsible, and responsive bidder whose bid meets the bid specifications. This means that the board will select the bid that offers the best value and award a contract based upon the amount of the bid and the bidder's ability and capacity to carry on the work, its equipment and facilities, honesty, integrity, skills, business judgment, experience, equipment, facilities, financial stability, past performance, and other relevant factors.

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

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

**V. Other Contract Matters.**

A. Required Terms

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

B. Contracting with Certain Vendors

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

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



### C. Full and Open Competition

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

### D. Debarment and Suspension

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

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

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

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

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

### F. Record Keeping

#### 1. Record Retention



- a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.
  
  - b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding construction projects for a minimum of five (5) years after the sale or demolition of the building. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.
  
  - c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.
2. Maintenance of Construction Records for Projects Financed with Federal Funds
- a) The District must maintain records sufficient to detail the history of all construction projects financed with federal funds. These records will include, but are not necessarily



limited to the following: rationale for the method of construction, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

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

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

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

B. Contracts covered by this policy are subject to the following additional provisions.

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

C. Favors and Gifts

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



D. Enforcement

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

**VII. Financial Management**

A. Identification.

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

B. Financial Reporting

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

C. Accounting Records

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

D. Internal Controls

The Superintendent or his/her designee must maintain effective control and accountability for all funds, real and personal property, and other assets through board review and approval of claims, an annual audit of the district's finances pursuant to the applicable Nebraska Department of Education and federal rules and regulations, and comparison of expenditures and outlays to



budgeted amounts. The District adequately safeguards all such property and assures that it is used solely for authorized purposes.

## E. Budget Control

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

## F. Payment Methods

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Nebraska Department of Education on a reimbursement basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

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

## G. Allowability of Costs

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

When determining how the District will spend its grant funds, the Superintendent or his/her designee will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards



outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part. The Superintendent or his/her designee must consider these factors when making an allowability determination.

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

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

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

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

#### I. Cost Sharing or Matching

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

- (1) Are verifiable from the non-Federal entity's records;



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

#### J. Documentation of Personnel Expenses

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

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

#### A. Required Terms

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

#### B. Contracting with Certain Vendors

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

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



## C. Record Keeping

### 1. Record Retention

a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.



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

## 2. Maintenance of Procurement Records

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

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

## D. Privacy

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

Adopted on: November 9, 2020

Revised on: August 10, 2020

Reviewed on: June 12, 2023

**3004.1**  
**Fiscal Management for Purchasing and Procurement Using Federal Funds**

**I. Applicability of Policy**

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

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

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

**II. Procurement System**

The District maintains the following purchasing procedures.

**A. Responsibility for Purchasing**

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

## **B. Methods of Purchasing**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **E. Debarment and Suspension**

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

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

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

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

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

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

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

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

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

**C. Favors and Gifts**

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

**D. Enforcement**

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

**IV. Property Management Systems**

**A. Property Classifications**

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

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

## **B. Inventory Procedure**

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

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

## **C. Inventory Records**

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

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

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

#### **D. Physical Inventory**

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

#### **E. Maintenance**

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

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

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

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

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the property for any non-federal program use without prior approval of the federal awarding agency and the pass-through entity.

## **H. Disposal of Equipment**

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

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

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

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

## **J. Depreciation**

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

## **V. Financial Management**

### **A. Identification**

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

### **B. Financial Reporting**

The District will make an accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the

financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

### **C. Accounting Records**

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

### **D. Internal Controls**

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

### **E. Budget Control**

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

### **F. Payment Methods**

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Nebraska Department of Education on a reimbursement basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to \$500 per year for administrative expenses. 2 CFR § 200.305(b)(9).

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

## **G. Allowability of Costs**

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

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

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

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

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

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

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

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

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

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

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

## **VI. Written Compensation Policies**

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

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

- (1) Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (2) Be incorporated into official records;

- (3) Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- (4) Encompass both federally assisted and all other activities compensated by the District on an integrated basis;
- (5) Comply with the established accounting policies and practices of the District and
- (6) Support the distribution of the employee's salary or wages among specific activities or costs objectives.

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

Time and effort procedures will follow and comply with 2 CFR 200.430(i).

#### **C. Fringe Benefits**

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

#### **D. Leave**

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

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

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

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

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

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

#### **A. Required Terms**

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

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

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

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

## **C. Record Keeping**

### 1. Record Retention

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

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

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

## 2. Maintenance of Procurement Records

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

## **D. Privacy**

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

Adopted on: August 10, 2023

Reviewed on: June 12, 2023

## 3009 Audit

The board of education shall appoint or approve the contract of a certified public accountant or public accounting firm to audit all school accounts annually and report to the board of education. The audit shall include all areas required by law and the rules of the Nebraska Department of Education. The auditor is not obligated to follow generally accepted accounting principles (GAAP) but shall conduct the audit according to the standards of the auditing profession.

Adopted on: November 9, 2020

Effective on: August 10, 2021

Reviewed on: June 12, 2023

Nebraska Revised Statute: 79-1089

## 3012

### School Meal Program and Meal Charges

**Meal Program.** The school district will make a school meal program available to students. The cost of the program will be determined by the board of education so as to make the program as nearly self-supporting as possible. With board approval, the district may contract with a private company or corporation for the management and/or provision of the program.

The district will notify the families with children attending school of the current guidelines for free or reduced-price school meals. A copy of the complete regulations and procedures regarding reduced-price and free meals shall be available in the office of the superintendent. Families may apply for free or reduced-price school meals at any time during the school year.

**Payment Options.** Families may pay for school lunches using cash, check, or credit card payment. Electronic or e-fund payments are also available through a link on the school district's website.

**Meal Charge Policy.** The district will notify students and their families of the policy for charged meals, meaning meals received by a student when the student does not have money in hand or in his or her food account. This policy applies to students who receive meals at the free, reduced, or full rates.

Notice of this policy must be provided in writing to all households at the start of each school year and to households that transfer to the school during the school year. Notice may be provided through the student handbook, student registration materials, online portal used to access student accounts, direct mailing or e-mail, newsletter, the district website, and/or any other appropriate means. Notice of this policy will also be provided all school staff responsible for the enforcement of it, including food service professionals responsible for collecting payment for meals at the point of service, staff involved in notifying families of low or negative balances, and other staff involved in enforcing any aspect of this policy.

The district's policy on charged meals is:

If a student has no funds available to pay for a meal, the student will be provided and charged for up to five limited "courtesy meals," such as a **basic**



**meal.** Thereafter, if a student has no funds available to pay for a meal, no food will be provided.

Students who qualify for free meals will not be denied a reimbursable meal, even if they have accrued a negative balance from other food purchases. School staff may prohibit any students from charging a la carte or extra items if they do not have cash in hand or their account has a negative balance.

If a student repeatedly lacks funds to purchase a meal, has not brought a meal from home, and is not enrolled in a free meal program, the district will use its resources and contacts to protect the health and safety of the student. Failure or refusal of parents or guardians to provide meals for students may require mandatory reporting to child protection agencies as required by law.

### **Collection of Delinquent Meal Charge Debt**

The school district is required to make reasonable efforts to collect unpaid meal charges. The building principal or his or her designee will contact households about unpaid meal charges and notify them again of the availability of the free and reduced meal program and/or establish payment plans and due dates by telephone, e-mail, or other written or oral communication. If these collection efforts are unsuccessful, the school district may pursue any other methods to collect delinquent debt as allowed by law.

Collection efforts may continue into a new school year.

In the event that the Nebraska Department of Education develops a state-level meal charge policy, it shall supersede that portion of this policy.

Effective on: August 10, 2021

Revised: August 8, 2022

Reviewed on: June 12, 2023



## **3017 Press Releases**

Only individuals who have prior **administrative approval** may issue press releases regarding school-related activities and events. The superintendent may delegate responsibility for communicating with the media to the communication director, principals, the activities director and other staff on an ad hoc basis.

Adopted on: November 9, 2020

Effective on: August 10, 2021

Reviewed on: June 12, 2023



## 3021

### Operation of School Business Office

The central office of the school district shall generally be open for business from 7:30 to 4:00 p.m. every weekday except for holidays designated per the District Employee Holidays as designated by the District Handbook. The office shall generally be open, even on days when school is canceled due to inclement weather. The Superintendent or Designee shall be responsible for ensuring that the central office is appropriately staffed when the district is open for business and shall be responsible for supervising all staff employed in the central office.

Adopted on: November 9, 2020

Effective on: August 10, 2021

Reviewed on: June 12, 2023



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## **3022 Volunteers**

Volunteers provide valuable assistance to school district staff and enrich the education program. Community members are encouraged to volunteer their services to the district under the conditions set forth below.

1. Volunteers must provide the district with directory information including their name, address, and telephone number.
2. Upon request by the district, volunteers must promptly execute a Volunteer Services Agreement.
3. The district **requires** a criminal background check on any volunteer. A potential volunteer who refuses to undergo a background check will not be permitted to volunteer for the district.
4. Volunteers shall not perform the duties of a teacher as that term is defined in Nebraska statutes or regulations.
5. Volunteers do not have any property right in or to a volunteer assignment. The school district may deny or terminate a volunteer assignment for any reason that is not unconstitutional or unlawful. The superintendent's decision or designee shall be final.

Adopted on: November 9, 2020

Effective on: August 10, 2021

Reviewed on: June 12, 2023



## **3023 Record Management and Retention**

The school district will comply with all federal record retention requirements, the Nebraska Records Management Act, and with Schedules 10 and 24 of the Nebraska Secretary of State's Records Management Division. These requirements apply to both physical and digital records. When permitted by Schedule 10 and Schedule 24 of the Nebraska Secretary of State's Office, records will be transferred to durable electronic media for long-term storage.

### **Special Rules Related to Electronic Forms of Communication.**

Electronically stored information such as e-mail, instant messaging, and other electronic communication are important to the district's overall operation. E-mail and other forms of electronic communication which is subject to retention under the Nebraska Records Management Act may be moved to a storage method other than their original format. Each individual who creates or receives electronic communications that belong to or pertain to the operation of the district is responsible for determining whether and in what format those records must be maintained. Duplicate records may be destroyed at any time prior to the approved retention period. Staff members who are uncertain about whether a record should be retained should consult with their supervising administrator.

If the district has a Subscription to Google Apps with Vault activated: The district will archive all Google Apps data with metadata intact, except for instant messaging which users determine to be transitory. Only the domain administrator or other designated individual will be able to retrieve electronic communication and other electronically stored information which has been vaulted.

**School-affiliated Social Media Posts.** Communication on school-affiliated social media accounts are considered short-term communications pursuant to the Records Management Act. As such, they will be retained in their original form on the vendor's system and will not be deleted by the user for at least 6 months. Individuals who are uncertain as to whether a specific

social media account is "school-affiliated" should refer to the Board's policy on Staff and District Social Media Use contained elsewhere in these policies.

**Special Rules Related to Security Camera Footage.** Video footage from security cameras is generally considered working papers under the Records Management Act, and will be overwritten consistent with the district's audio and video recording policy. Video footage which captures an event of educational or behavioral significance and contains personally-identifiable information will be maintained by the school district pursuant to its policy on student records.

**Student Records.** The retention of student records is also governed by the board's policy on student records.

**Records Regarding Pending or Threatened Litigation.** When litigation against the district or its employees is filed or threatened, the district will take all reasonable action to preserve all documents and records that pertain to the issue. When the district is made aware of pending or threatened litigation, a litigation hold directive will be issued by the superintendent or his/her designee. The directive will be given to all persons suspected of having records that may pertain to the potential issues in the litigation. The litigation hold directive overrides any records retention schedule that may otherwise call for the disposition or destruction of the records until the litigation hold has been lifted.

Adopted on: November 9, 2020

Effective on: August 10, 2021

Reviewed on: June 12, 2023



## 2002

### Organization of the Board, Board Officers and Check Signing

#### 1. Membership, Term and Election

a. The Board of Education shall be comprised of six members who will be elected by wards **as established by law.**

b. Those who wish to serve on the board shall file, be elected, and serve terms of office on the board according to law.

#### 2. Internal Organization and Officers

##### a. President

i. At the regular January meeting, the board shall elect from among its members a president who shall serve in that capacity for one year.

ii. The president shall preside at all board meetings, and shall perform such other duties as may be prescribed by law or by action of the board.

##### b. Vice President

i. At the regular January meeting, the board shall elect from among its members a vice president who shall serve in that capacity for one year.

ii. The vice president shall preside in the absence of the president, and shall perform such other duties as are assigned by the board.

##### c. Secretary

i. At the regular January meeting, the board shall elect a secretary who need not be a member of the board. The secretary shall serve in that capacity for one year. If the secretary is a member of the board, an assistant secretary may be named and his or her duties and compensation set by the board.

ii. The secretary shall see that an accurate record of the proceedings of the board is kept, that a copy of the proceedings



is provided to each board member and to the superintendent, and that a concise summary of each month's meeting is published along with a list of all approved claims. The secretary shall perform such other duties as are prescribed by law and assigned by the board.

d. Treasurer

- i. At the regular January meeting, the board shall elect, employ, or appoint a treasurer who need not be a member of the board if permitted by law. The treasurer shall serve in that capacity for one year, unless the board designates a longer term for the treasurer.
- ii. The treasurer may be designated to sign checks and certain other documents. The treasurer is the custodian of the monies of the district.
- iii. The treasurer shall give bond or equivalent insurance coverage payable to the district as prescribed by law with the cost of the bond being paid by the district.
- iv. The treasurer shall issue no warrant of payment of claim against the district until such claim has been duly authorized.

3. Signing and Authorizing Checks, Warrants, and other Instruments.

- a. Unless otherwise delegated by the board, the president and secretary of the board shall sign checks, warrants, and other instruments of the district.
- b. The board may delegate another person to sign and validate any checks, warrants, and other instruments. Facsimile signatures of board members may be used.
- c. The board delegates that the vice president or treasurer may sign any warrant in the absence of either the president or the secretary.

4. Board Officer Voting and Tie Breakers

- a. The vote to elect board officers may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in



the minutes. The sitting Board President will call for discussion after the nomination(s).

b. In the event any officer cannot be elected by a majority after 5 votes; no votes occur after five motions fail for lack of a "second,"; or no member volunteers to serve as an officer for a particular position, the tie will be broken by the applicable method:

c. If the board is split between two members, the officer will be determined by coin flip. The winning member will be the officer for the upcoming year unless the position changes by action of the board.

i. If the board is split between more than two members who wish to serve as the officer, any member wanting to serve as the officer will put his or her name into a drawing. The name drawn out will be the officer for the upcoming year unless the position changes by action of the board.

ii. If no member is willing to serve as an officer for a position which is required to be a member of the board, all non-officers' names will be put into a drawing. The name drawn out will be the officer for the upcoming year unless the position changes by action of the board.

## 5. Vacancies

a. A vacancy on the board of education shall exist when any one of the following occurs:

i. A member submits his or her formal resignation from the board.

ii. A member removes himself or herself from the district or is absent from the district for a continuous period of sixty days according to Nebraska statute.

iii. A member misses more than two consecutive regular board meetings unless excused by a majority of the remaining members.

iv. Such other reasons as are set forth in Nebraska statutes.

b. The board shall make note the vacancy in its minutes and shall give notice of the date the vacancy occurred, the office vacated, and the length of the unexpired term to (1) the election commissioner or



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county clerk, and (2) the public by published notice in a newspaper of general circulation in the district.

c. Vacancies shall be filled in the manner set forth in Nebraska statutes.

Adopted on: October 12, 2020

Revised on: September 4, 2020

Reviewed on: September 4, 2020

Revised on: May 8, 2023

Reviewed on: May 8, 2023



## 2009

### Public Participation at Board Meetings

The board of education shall conduct its meetings in accordance with the Nebraska Open Meetings Act.

The board shall make reasonable efforts to accommodate the public's right to hear the discussions and testimony presented at its meetings. The board shall make available at the meeting, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed in open session of the meeting.

The board is not required to allow citizens to speak at each meeting, but it will provide the opportunity for public participation at least four times per year. The board may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, photographing, or recording its meetings.

The board shall not require members of the public to identify themselves as a condition for admission to the meeting, nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. However, the board shall require members of the public desiring to address the board to identify themselves, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

Adopted on: October 12, 2020

Effective on: August 10, 2021

Revised on: January 10, 2022

06/02/2023

Buses and More  
9010 Pillsbury Ave S  
Bloomington MN 55420

2008 4500J MCI MOTOR COACH 275,000 MILES from ABC BUS SALES

|                                      |            |
|--------------------------------------|------------|
| Asking price:                        | \$ 215,000 |
| Trade In:                            |            |
| Vanhook :                            | \$ 20,000  |
| 3 – Type A buses (white mini buses): | \$45,000   |
| Final Cost:                          | \$ 150,000 |

The motor coach had a complete factory Detroit engine and Allison transmission installed and new tires.

This coach will be go through an inspection prior to delivery, if anything needs fixed or replaced that will be on their cost.

New vinyl lettering will be applied by NPPS.

**INTERLOCAL AGREEMENT BETWEEN  
NORTH PLATTE PUBLIC SCHOOL DISTRICT AND  
THE CITY OF NORTH PLATTE FOR JOINT USE  
OF  
CITY COMPETITION SWIMMING POOL**

This Interlocal Agreement is made and entered into this \_\_\_\_ day of June, 2023, by and between North Platte Public School District (hereinafter referred to as “the District”), a political subdivision of the State of Nebraska, and the City of North Platte (hereinafter referred to as “the City”), a City of the First Class in the State of Nebraska.

**WHEREAS** the governing bodies are mutually interested in collaborating for the best interest of the community to provide the best service possible to meet their respective obligations with the least possible expenditure of public funds. Cooperation between the City and the District will benefit both entities; and

**WHEREAS**, the City and the District have recognized over many years that through cooperation, they can meet broader community needs for recreation than either entity could provide separately; and

**WHEREAS**, the District has concluded that in order to maintain a competitive swim team at the District, they need to provide proper competition swimming pool accommodations. The District desires to utilize the competition swimming pool owned and maintained by the City in North Platte, Nebraska for the purposes of swim team practices and NSAA competition events.

**WHEREAS**, the use of the swimming pool by the District will benefit the general public of North Platte by resulting in economical and efficient use of public facilities of the City and avoid the duplication of services; and

**WHEREAS**, City and District have reviewed this Agreement and passed and approved resolutions approving the same and authorizing the chairperson thereof to execute this Agreement; and

**WHEREAS**, City and District agree to evaluate the benefits that result from the coordination of their efforts as described herein.

The Parties, mutually benefitting from this Agreement, agree as follows:

**No Separate Legal Entity.** This Agreement does not establish a separate legal or joint entity.

**Purpose.** The City and the District desire to collaborate to provide for the operational funding of a competition swimming pool that will be owned by the City.

**Intent.** The parties agree that the competition swimming pool is intended primarily to benefit swim team competitions and practices and therefore first priority for the use of the City competition swimming pool during the months of November to February will be given to District programs.

**Duration.** This Agreement is effective on the date set forth above and will continue through June 30, 2033. The Agreement will automatically renew on July 1, 2033 for successive one year terms, so long as the City's additional one-half of one percent ( $\frac{1}{2}\%$ ) sales and use tax is pledged for payment of bonds related to construction of a public infrastructure project. Upon payment of such bonds, the Agreement will continue to automatically renew for successive one year terms, unless either party provides written notice of an intent to terminate or renegotiate the Agreement no later than 180 days prior to a renewal date. A separate Funding Agreement shall be executed to commence at the time the swimming pool is fully operational, providing for a financial commitment from the District to the City in an amount of no less than \$36,000.00 per year.

**Amendments.** An amendment to this Agreement may be made if mutually agreed to by the parties in writing.

**Termination.** This Agreement may be terminated if the parties mutually agree to terminate the Agreement or upon the dissolution of one of the parties.

**Administration.** The Agreement will ultimately be administered by the City following consultation with the District.

**Liability.** The City shall save and hold harmless the District from all losses, claims, and damages arising out of the negligent or intentional acts or omissions of the City or its agents or employees in the performance of this Agreement. Likewise, the District shall save and hold harmless the City from all losses, claims, and damages arising out of the negligent or intentional acts or omissions of the District or its agents or employees in the performance of this Agreement.

**Headings.** Headings in this Agreement are for convenience only and shall not be used to interpret or construe its provisions.

**Governing Law.** The Agreement shall be construed in accordance with and governed by the laws of the State of Nebraska.

**Manner of Acquiring, Holding, and Disposing of Real and Personal Property.** The parties do not anticipate a need to acquire, hold, or dispose of real or personal property to accomplish the purposes of this Agreement. The parties' respective governing boards shall determine the manner of acquiring, holding, or disposing of real or personal property in the

event that such a need arise.

**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.

**Taxes.** This Agreement does not grant the parties any authority to levy, collect, or account for any tax authorized under sections 13-318 through 13-326 or 13-2813 through 13-2816.

CITY OF NORTH PLATTE, NEBRASKA  
A Municipal Corporation

By: \_\_\_\_\_  
Brandon A. Kelliher, Mayor

ATTEST:

\_\_\_\_\_  
Angela Gilbert, City Clerk

Approved as to form:

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William J. Troshynski, City Attorney

NORTH PLATTE PUBLIC SCHOOL DISTRICT  
A Political Subdivision of the State of Nebraska

By: \_\_\_\_\_  
President of the North Platte Public  
School District Board

ATTEST:

\_\_\_\_\_  
Notary Public

Approved as to form:

\_\_\_\_\_  
Attorney for NPPSD



## 2002A

### Standing Committees/Temporary and Special Committees

#### 1. Committees

The Board of Education may create standing committees from within its membership, when deemed necessary. The board president shall appoint members to the committee, and designate its function, tasks it is to perform, and a completion date for its work. Board members shall not hold membership on any citizen's advisory committee formed by the board, except in an ex officio capacity.

It shall be the policy of the North Platte Public Schools that the following will be the standing committees of the Board of Education:

1. Subcommittee on Finance, Facilities, Operation and Legislation
2. Subcommittee on Personnel, Curriculum, Student Services, Policy Review, Communication and American Civics
  - a. American Civics
    - i. On or before the beginning of each calendar year, the board shall appoint three members to form a Committee on American Civics. The committee's duties shall be those prescribed by Nebraska statutes, which include:
    - ii. Hold no fewer than two public meetings annually, at least one when public testimony is accepted;
    - iii. Keep minutes of each meeting showing the time and place of the meeting, which members were present or absent, and the substance and details of all matters discussed;
    - iv. Examine and ensure that the social studies curriculum used in the district is aligned with the social studies standards adopted pursuant to section 79-760.01 and teaches foundational knowledge in civics, history, economics, financial literacy, and geography;
    - v. Review and approve the social studies curriculum to ensure that it stresses the services of the men and women who played a crucial role in the achievement of national

independence, establishment of our constitutional government, and preservation of the union and includes the incorporation of multicultural education as set forth in sections 79-719 to 79-723 in order to instill a pride and respect for the nation's institutions and not be merely a recital of events and dates;

- vi. Ensure that any curriculum recommended or approved by the committee on American civics is made readily accessible to the public and contains a reference to this section;
- vii. Ensure that the district develops and utilizes formative, interim, and summative assessments to measure student mastery of the social studies standards adopted pursuant to section 79-760.01;
- viii. Ensure that the social studies curriculum in the district incorporates one or more of the following for each student:
  1. Administration of a written test that is identical to the entire civics portion of the naturalization test used by United States Citizenship and Immigration Services prior to the completion of eighth grade and again prior to the completion of twelfth grade with the individual score from each test for each student made available to a parent or guardian of such student; or
  2. Attendance or participation between the commencement of eighth grade and completion of twelfth grade in a meeting of a public body as defined by section 84-1409 followed by the completion of a project or paper in which each student demonstrates or discusses the personal learning experience of such student related to such attendance or participation; or
  3. Completion of a project or paper and a class presentation between the commencement of eighth grade and the completion of twelfth grade on a person or persons or an event commemorated by a



holiday listed in section 79-724(6) or on a topic related to such person or persons or event;

- ix. Take all such other steps as will assure the carrying out of the provisions of this section and provide a report to the school board regarding the committee's findings and recommendations.

## 2. Temporary and Special Committees

It shall be the policy of North Platte Public Schools that, in addition to the appointment of standing committees, the full Board may appoint such temporary committees as are deemed necessary.

Temporary committees shall serve at the pleasure of the Board of Education or of a majority of the members of the Board of Education, but in general the duration of temporary committees shall not exceed beyond the next annual reorganizational meeting of the Board of Education.

Temporary committees will be expected to submit their recommendations to the full Board of Education for appropriate action.

Reviewed on: May 8, 2023

Adopted on: June 12, 2023